



SCHOOL DISTRICT BUDGET 2024 – 2025

Jefferson Joint School District

Name of School District/Charter School
251

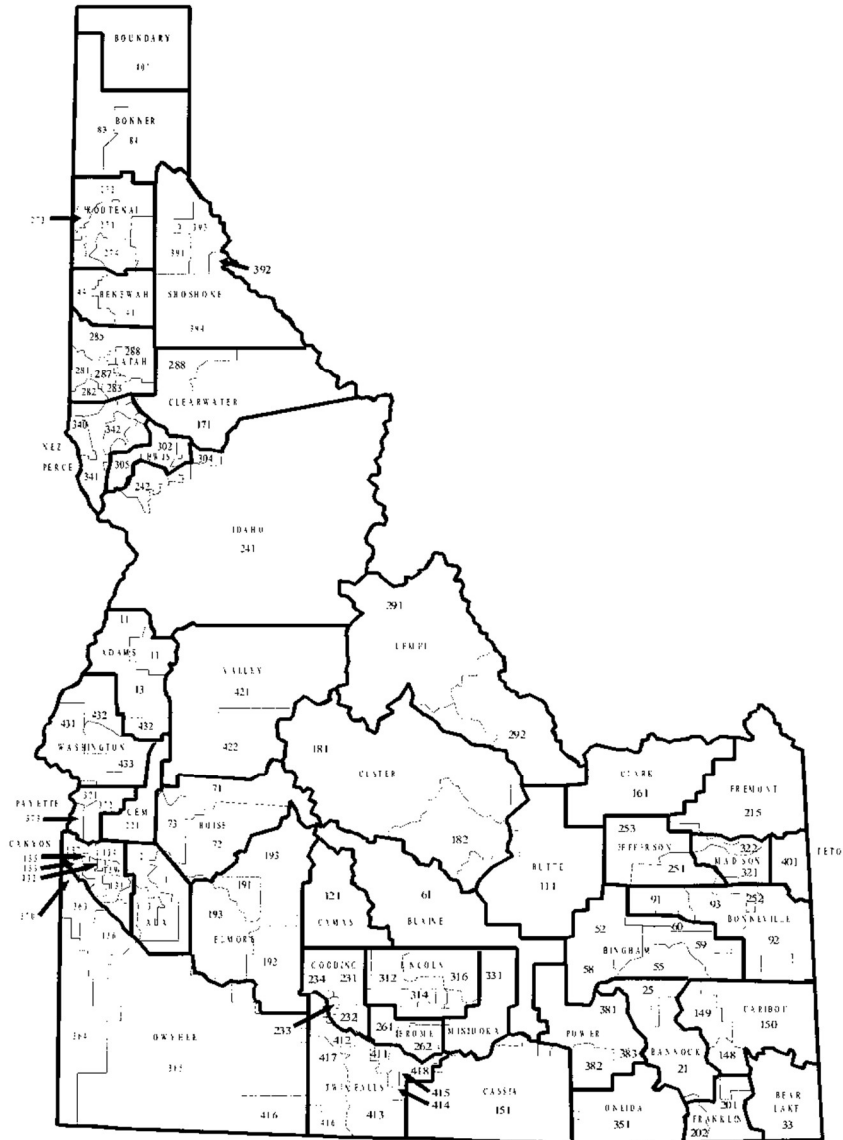
Organization Number
Jefferson and Madison

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

Page

Budget Format.....	i
Budget Certification.....	ii
Summary Statement.....	iii

General Fund

Page

General Fund Summary.....	1
State Support Revenue.....	2
Fund Projection Model.....	3
General Fund Revenue Budget.....	4
General Fund Expense Budget.....	5

Other Funds

Page

Fund 232: Erate.....	7
Fund 238: School Activity Accounts.....	11
Fund 241: Driver Education.....	15
Fund 243: Career-Technical Education.....	19
Fund 244: Idaho Career Ready Grant.....	23
Fund 245: State Technology.....	27
Fund 246: Substance Abuse Prevention.....	31
Fund 251: Title I-A.....	35

Other Funds (Continued)

Page

Fund 253: Title I-C Migrant.....	39
Fund 257: Title VI-B-School Age.....	43
Fund 258: Title VI-B-Pre-School.....	47
Fund 260: Medicaid Reimbursement.....	51
Fund 261: Title IV-A-Student Support.....	55
Fund 263: Perkins.....	59
Fund 270: Title III, LEP.....	63
Fund 271: Title II-A, Teacher Improvement.....	67
Fund 273: Education for the Homeless.....	71
Fund 274: Title IV B 21 st Century Grant.....	75
Fund 290: Child Nutrition.....	79
Fund 310: Bond Redemption & Interest.....	83
Fund 410: Capital Construction Projects.....	87
Fund 420: Plant Facilities.....	91
Fund 424: Bus Depreciation.....	95
Fund 710: Employee Benefit Trust.....	99

Supplemental Information

Page

Classroom Unit History.....	104
M&O State Support Schedule.....	105
Salary Based Apportionment Schedule.....	106

THE BUDGET

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

BUDGET FORMAT

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

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

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

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

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

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

SUMMARY STATEMENT 2024 - 2025 SCHOOL BUDGET

ALL FUNDS

Jefferson Joint School District 251

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Budget 2023-2024	Proposed Budget 2024-2025	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Budget 2023-2024	Proposed Budget 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	24,611,427
Local Tax Revenue	1,126,854	1,343,750	1,750,000	1,000,000	7,060,053	7,576,584	7,500,000	7,500,000
Other Local	331,345	676,710	359,000	523,000	2,747,759	3,462,247	3,152,200	3,426,825
State Revenue	38,879,715	44,419,911	48,457,820	50,327,096	7,398,242	6,756,356	3,255,469	9,747,877
Federal Revenue	-	-	-	-	4,916,314	2,747,248	5,767,273	5,084,717
Transfers In	44,573	56,430	56,370	59,957	467,197	425,479	405,000	404,851
Totals	\$44,832,628	\$50,933,798	55,058,155	56,992,417	37,039,431	33,873,375	35,253,995	50,775,697
EXPENDITURES	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Budget 2023-2024	Proposed Budget 2024-2025	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Budget 2023-2024	Proposed Budget 2024-2025
	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Budget 2023-2024	Proposed Budget 2024-2025	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Budget 2023-2024	Proposed Budget 2024-2025
Salaries	26,435,564	28,259,836	30,938,691	31,809,216	3,957,178	3,370,800	2,459,009	2,681,842
Benefits	8,191,959	11,226,122	12,386,976	13,030,571	2,384,246	1,319,981	2,762,244	1,298,539
Purchased Services	2,962,971	3,296,207	2,571,733	3,238,857	1,080,742	1,273,279	913,134	1,648,720
Supplies & Materials	2,144,435	3,045,950	4,027,123	2,996,805	5,178,498	4,661,642	3,941,065	4,321,712
Capital Outlay	-	-	-	427,156	1,715,722	902,203	8,573,822	12,634,061
Debt Retirement	-	-	-	-	10,047,786	6,194,244	7,980,482	8,399,469
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	59,957
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	19,731,397
Totals	44,832,628	\$50,933,798	55,058,155	56,992,417	37,039,431	33,873,375	35,253,995	50,775,697

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 Fund Balance Projection Model									
		Audited FY 17	Audited FY 18	Audited FY 19	Audited FY 20	Audited FY 21	Audited FY 22	Audited FY 23	Projected FY 24
1. 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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$4,434,965.00)	*****	(\$5,082,364.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program	(38,952,675.00)	(40,390,601.00)	
5	411300	Taxes - Emergency	(1,750,000.00)	(1,000,000.00)		44	431200	Transportation Support	(2,117,912.00)	(2,286,019.00)	
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment	(5,070,101.00)	(5,565,000.00)	
10	411900	Taxes - Other				49	431900	Other State Support	(2,235,840.00)	(2,004,184.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	(1,750,000.00)	*****	(1,000,000.00)	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes	(10,000.00)	(5,000.00)		53	438000	Revenue in Lieu of/Tax Replacement	(81,292.00)	(81,292.00)	
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				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					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(200,000.00)	(350,000.00)		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	(74,000.00)	(85,500.00)		65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations	(75,000.00)	(82,500.00)		74		TOTAL REVENUES	(50,566,820.00)	*****	(51,850,096.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(56,370.00)	(59,957.00)	(59,957.00)
38		TOTAL OTHER LOCAL	(359,000.00)	*****	(523,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(2,109,000.00)	*****	(1,523,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$55,058,155.00)	*****	(\$56,992,417.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

GENERAL M & O FUND

FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$13,785,754.00	\$13,425,953.00	\$9,320,109.00	\$3,811,123.00	\$5,124.00	\$289,597.00				
2	515	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				
3	517	Alternative School Program	\$831,042.00	\$882,598.00	595,038.00	253,900.00		33,660.00				
4	519	Vocational-Technical Program	\$0.00	\$0.00								
5	521	Special Education Program	\$2,230,545.00	\$2,366,102.00	1,754,847.00	608,755.00	1,000.00	1,500.00				
6	522	Special Education Preschool Program	\$0.00	\$0.00								
7	524	Gifted & Talented Program	\$211,709.00	\$213,924.00	154,441.00	59,483.00						
8	531	Interscholastic Program	\$283,184.00	\$327,883.00	261,000.00	38,383.00	26,000.00				2,500.00	
9	532	School Activity Program	\$53,891.00	\$11,896.00	5,693.00	1,203.00	5,000.00					
10	541	Summer School Program	\$11,945.00	\$0.00								
11	542	Adult School Program	\$0.00	\$0.00								
12	546	Detention Center Program	\$0.00	\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$33,673,453.00	\$32,854,091.00	\$22,833,970.00	\$9,268,143.00	\$115,299.00	\$634,179.00	\$0.00	\$0.00	\$2,500.00	\$0.00
15												
16	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				
17	616	Special Education Support Services Pro	702,776.00	\$815,454.00	582,499.00	232,905.00	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	623	Instruction-Related Technology Program	679,110.00	\$704,821.00	517,295.00	184,981.00	2,545.00					
22	624	Books and Periodicals	0.00	\$260,000.00				260,000.00				
23	631	Board of Education Program	30,000.00	\$37,000.00			35,000.00	2,000.00				
24	632	District Administration Program	901,006.00	\$969,709.00	666,493.00	231,666.00	36,550.00	35,000.00				
25												
26	641	School Administration Program	3,331,443.00	\$3,646,559.00	2,583,688.00	1,062,371.00	500.00					
27												
28	651	Business Operation Program	1,007,630.00	\$1,398,262.00	398,306.00	149,549.00	820,407.00	30,000.00				
29	655	Central Service Program	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	663	Maintenance - Non Student Occupied	144,550.00	\$144,550.00			94,550.00	50,000.00				
33	664	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				
35	667	Security Program	120,000.00	\$120,000.00			120,000.00					
36												
37	681	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	
38	682	Pupil - Activity Trans. Program	0.00	\$0.00								
39	683	General Transportation Program	24,973.00	\$26,445.00	2,000.00	445.00	9,500.00	14,500.00				
		Subtotal (carried over to page b)	16,519,066.00	18,625,241.00	8,954,057.00	3,757,744.00	3,123,558.00	2,362,626.00	0.00	0.00	427,256.00	0.00

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\100 E1

S.D.E.

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

GENERAL M & O FUND
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year 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	\$25,649.00	\$25,873.00	\$21,189.00	\$4,684.00						
41												
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												
44	710	Child Nutrition Program	0.00	0.00								
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied	0.00	0.00								
52	811	Capital Assets - NonStudent Occupied	0.00	0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal	0.00	0.00								
57	912	Debt Services Program - Interest	0.00	0.00								
58	913	Debt Services Program - Refunded Debt	0.00	0.00								
59	920	Transfers Out	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												
63		TOTAL EXPENDITURES (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
64												
65												
66	950	Contingency Reserve			(Applies to General Fund only)							
67		(5% of line 63) (Applies to General Fund only)	2,531,158.40	2,595,502.80								
68												
69		TOTAL APPROPRIATION (Line 63 + line 66)	\$53,154,326.40	\$54,505,558.80								
70					BUDGET SUMMARY:							
71												
72												
73		BUDGET SUMMARY										
74					The total on line 76 must equal the total on line 80.							
75		Beginning Fund Balance	(4,434,965.00)	(5,082,364.00)								
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)								
78					Total Revenue and Appropriations must Balance to 0							
79		Total Appropriation	53,154,326.40	54,505,558.80								
80		Unappropriated Balance	1,903,828.60	2,486,858.20								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$55,058,155.00	\$56,992,417.00								

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%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

SPECIAL LOCAL**230 THROUGH 239**

FUND NAME: ERATE

FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

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

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

**SPECIAL LOCAL
230 THROUGH 239**

FUND NAME: ERATE

FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	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								
		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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\232 E1

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

**SPECIAL LOCAL
230 THROUGH 239**

FUND NAME: ERATE

FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$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	\$0.00	\$0.00
43												
44	710	Child Nutrition Program	0.00	0.00								
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$131,000.00	\$131,000.00	\$0.00	\$0.00	\$31,100.00	\$99,900.00	\$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								
76		Revenues + Transfers In	(131,000.00)	(131,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(131,000.00)	(131,000.00)								
78												
79		Total Appropriation	131,000.00	131,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$131,000.00	\$131,000.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 238: School Activity Accounts

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

Revenue: Local Funds = 100.0%

Expenditures: Supplies = 100.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

SPECIAL LOCAL**230 THROUGH 239****FUND NAME: STUDENT ACTIVITY****FUND NO: 238**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$439,438.00)	*****	(\$349,237.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues	(2,030,075.00)	(2,030,075.00)		69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(2,030,075.00)	*****	(2,030,075.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				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)	(2,030,075.00)	*****	(2,030,075.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	#####

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

S.D.E.

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

**SPECIAL LOCAL
230 THROUGH 239**

FUND NAME: STUDENT ACTIVITY
FUND NO: 238

NOTE: Round each entry to the nearest dollar amount.

[illegible]

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls]238 E1

[illegible]

S.D.E.

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

**SPECIAL LOCAL
230 THROUGH 239**

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$1,905,659.00	\$2,030,075.00	\$0.00	\$0.00	\$0.00	\$2,030,075.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(439,438.00)	(349,237.00)								
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)								
78												
79		Total Appropriation	1,905,659.00	2,030,075.00								
80		Unappropriated Balance	563,854.00	349,237.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,469,513.00	\$2,379,312.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Special Project Fund (State)

Fund 241: Driver Education

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

Revenue: Local = 45.7%, State = 54.3%

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

DRIVERS EDUCATION

FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$40,642.00)	*****	(\$22,214.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program	(27,500.00)	(27,000.00)	
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)	*****	(27,000.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(52,500.00)	*****	(49,750.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(25,000.00)	*****	(22,750.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(25,000.00)	*****	(22,750.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$93,142.00)	*****	(\$71,964.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

DRIVERS EDUCATION

FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program	93,142.00	71,964.00	46,375.00	10,237.00	3,352.00	9,000.00	3,000.00			
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$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								
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												
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								
		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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\241 E1

S.D.E.

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

**DRIVERS EDUCATION
FUND NO: 241**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$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												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(40,642.00)	(22,214.00)								
76		Revenues + Transfers In	(52,500.00)	(49,750.00)								
77		TOTAL REVENUE (lines 74 + 75)	(93,142.00)	(71,964.00)								
78												
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 243: State Career-Technical Education

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

Revenue: State = 100.0%

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

STATE PROFESSIONAL TECHNICALFUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program	(185,500.00)	(167,500.00)	
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(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	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(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 (Lines 1 + 74 + 76)	(185,500.00)	*****	(167,500.00)
			0.00		0.00						

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

S.D.E.

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

[illegible]

S.D.E.

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

**STATE PROFESSIONAL TECHNICAL
FUND NO: 243**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$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												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(185,500.00)	(167,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(185,500.00)	(167,500.00)								
78												
79		Total Appropriation	185,500.00	167,500.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$185,500.00	\$167,500.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 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%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

Idaho Career Ready Student Grant

FUND NO: 244

NOTE: Round each entry to the nearest dollar amount.

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

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

S.D.E.

**BUDGET
EXPENDITURES**

Idaho Career Ready Student Grant

July 1, 2023 - June 30, 2024

FUND NO: 244

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	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								
		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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\244 E1

S.D.E.

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

Idaho Career Ready Student Grant
FUND NO: 244

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	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		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												
63		TOTAL EXPENDITURES										
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												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(185,500.00)	(4,981,725.00)								
77		TOTAL REVENUE (lines 74 + 75)	(185,500.00)	(4,981,725.00)								
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 245: State Technology

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

Revenue: State = 100.0%

Expenditures: Services = 9.5%, Supplies = 90.5%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

TECHNOLOGY - STATE**FUND NO: 245**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	\$0.00	*****	\$0.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(607,508.00)	(633,465.00)	
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	(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				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(607,508.00)	*****	(633,465.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(607,508.00)	*****	(633,465.00)

X:\Budget\Budget FY 25\Book1\Combined-Revenue-and-Expenditures-25.xls]245 R

S.D.E.

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

TECHNOLOGY - STATE

FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

[illegible]

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
-----------------------------------	------------	------------	------	------	-----------	------------	------	------	------	------

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

TECHNOLOGY - STATE

FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
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												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$607,508.00	\$633,465.00	\$0.00	\$0.00	\$60,000.00	\$573,465.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(607,508.00)	(633,465.00)								
77		TOTAL REVENUE (lines 74 + 75)	(607,508.00)	(633,465.00)								
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 246: State Substance Abuse Prevention

This program is aimed at providing a safe learning environment.

Revenue: State (Tobacco Tax Distribution) = 100.0%

Expenditures: Services (School Resource Officers) = 100.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

SUBSTANCE ABUSE - STATE

FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(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	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(75,743.00)	*****	(78,187.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$75,743.00)	*****	(\$78,187.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

SUBSTANCE ABUSE - STATE

FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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										
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	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								
		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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\246 E1

S.D.E.

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

SUBSTANCE ABUSE - STATE
FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	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
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		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$75,743.00	\$78,187.00	\$0.00	\$0.00	\$78,187.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(75,743.00)	(78,187.00)								
77		TOTAL REVENUE (lines 74 + 75)	(75,743.00)	(78,187.00)								
78												
79		Total Appropriation	75,743.00	78,187.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$75,743.00	\$78,187.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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

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

Revenue: Federal Funds = 100.0%

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMSFUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(649,172.00)	(622,584.00)	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(649,172.00)	*****	(622,584.00)
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	(649,172.00)	*****	(622,584.00)
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 (Lines 1 + 74 + 76)	(649,172.00)	*****	(622,584.00)
			0.00		0.00						

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

S.D.E.

**BUDGET
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2023 - June 30, 2024

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$387,540.00	\$327,004.00	\$251,000.00	\$69,794.00		\$6,210.00				
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								
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\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls]251 E1

S.D.E.

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

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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												
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	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								
76		Revenues + Transfers In	(649,172.00)	(622,584.00)								
77		TOTAL REVENUE (lines 74 + 75)	(649,172.00)	(622,584.00)								
78												
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 65.2%, Benefits = 22.5%, Services = 5.5%, Supplies = 5.1%, Transfers = 1.7%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(40,220.00)	(39,013.00)	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(40,220.00)	*****	(39,013.00)
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	(40,220.00)	*****	(39,013.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$40,220.00)		(\$39,013.00)

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

S.D.E.

BUDGET EXPENDITURES

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

July 1, 2023 - June 30, 2024

FUND NO: 253

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program	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	\$0.00
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												
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								
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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls[253 E1

S.D.E.

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

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

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
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	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												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(40,220.00)	(39,013.00)								
77		TOTAL REVENUE (lines 74 + 75)	(40,220.00)	(39,013.00)								
78												
79		Total Appropriation	40,220.00	39,013.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$40,220.00	\$39,013.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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

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

Revenue: Federal Funds = 100.0%

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

IDEA Part B (SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(1,155,590.00)	(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	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(1,155,590.00)	*****	(1,167,801.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(1,155,590.00)	*****	(1,167,801.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	#####

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

S.D.E.

BUDGET EXPENDITURES

IDEA Part B (SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

[illegible]

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls]257 E1

Subtotal (carried over to page b)	41,172.00	23,992.00	4,107.00	885.00	19,000.00	0.00	0.00	0.00	0.00	0.00
-----------------------------------	-----------	-----------	----------	--------	-----------	------	------	------	------	------

S.D.E.

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

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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												
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	19,317.00	19,001.00								19,001.00
60												
61	900	TOTAL OTHER SERVICES	\$19,317.00	\$19,001.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,001.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$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
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(1,155,590.00)	(1,167,801.00)								
77		TOTAL REVENUE (lines 74 + 75)	(1,155,590.00)	(1,167,801.00)								
78												
79		Total Appropriation	1,155,590.00	1,167,801.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$1,155,590.00	\$1,167,801.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 78.6%, Benefits = 16.9%, Supplies = 2.9%,
Transfers = 1.6 %

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

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

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(34,176.00)	(34,405.00)	
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(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)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$34,176.00)	*****	(\$34,405.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

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

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program	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	\$0.00
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												
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								
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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\258 E1

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

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

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	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	571.00	562.00								562.00
60												
61	900	TOTAL OTHER SERVICES	\$571.00	\$562.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$562.00
62												
63		TOTAL EXPENDITURES										
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		Beginning Fund Balance	0.00	0.00	BUDGET SUMMARY: The total on line 76 must equal the total on line 80. Total Revenue and Appropriations must Balance to 0							
76		Revenues + Transfers In	(34,176.00)	(34,405.00)								
77		TOTAL REVENUE (lines 74 + 75)	(34,176.00)	(34,405.00)								
78												
79		Total Appropriation	34,176.00	34,405.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$34,176.00	\$34,405.00								

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%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

FUND NAME: MEDICAID

FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal	(550,000.00)	(850,000.00)	
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(550,000.00)	*****	(850,000.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(550,000.00)	*****	(850,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(550,000.00)	*****	(850,000.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

**SPECIAL FEDERAL PROJECT
271 THROUGH 289**

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

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program	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												
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												
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												
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												
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\260 E1

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
-----------------------------------	------------	------------	-----------	-----------	------------	------	------	------	------	------

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

**SPECIAL FEDERAL PROJECT
271 THROUGH 289**

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
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								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$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
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(550,000.00)	(850,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(550,000.00)	(850,000.00)								
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 261: ESSA-Student Support & Academic Enrichment

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

Revenue: Federal Funds = 100.0%

Expenditures: Services = 54.6%, Supplies = 43.7%, Transfers = 1.7%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

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

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(80,790.00)	(68,666.00)	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(80,790.00)	*****	(68,666.00)
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	(80,790.00)	*****	(68,666.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$80,790.00)	*****	(\$68,666.00)

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

S.D.E.

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

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

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$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												
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												
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\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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

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

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
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 Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	1,210.00	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										
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												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(80,790.00)	(68,666.00)								
77		TOTAL REVENUE (lines 74 + 75)	(80,790.00)	(68,666.00)								
78												
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 263: Perkins – Professional Technical Act

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

PERKINS IV - PROFESSIONAL TECHNICAL ACT

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act	(66,500.00)	(67,542.00)	
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(66,500.00)	*****	(67,542.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(66,500.00)	*****	(67,542.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$66,500.00)	*****	(\$67,542.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

PERKINS IV - PROFESSIONAL TECHNICAL ACT

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
		Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program	66,500.00	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								
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	\$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								
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												
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								
		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

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

PERKINS IV - PROFESSIONAL TECHNICAL ACT

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$66,500.00	\$67,542.00	\$3,346.00	\$631.00	\$18,000.00	\$45,565.00	\$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								
76		Revenues + Transfers In	(66,500.00)	(67,542.00)								
77		TOTAL REVENUE (lines 74 + 75)	(66,500.00)	(67,542.00)								
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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

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

Revenue: Federal Funds = 100.0%

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITIONFUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(49,491.00)	(27,586.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	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	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	(49,491.00)	*****	(27,586.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$49,491.00)		(\$27,586.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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								
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\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\270 E1

S.D.E.

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

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
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												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	542.00	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										
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								
76		Revenues + Transfers In	(49,491.00)	(27,586.00)								
77		TOTAL REVENUE (lines 74 + 75)	(49,491.00)	(27,586.00)								
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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

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

Revenue: Federal Funds = 100.0%

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

S.D.E.

**BUDGET
REVENUES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2023 - June 30, 2024

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(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	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(147,621.00)	*****	(145,112.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2023 - June 30, 2024

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$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												
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	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	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								
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								
		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	0.00

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\271 E1

S.D.E.

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

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

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
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												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	2,320.00	2,496.00								2,496.00
60												
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												
63		TOTAL EXPENDITURES										
64		(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												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(147,621.00)	(145,112.00)								
77		TOTAL REVENUE (lines 74 + 75)	(147,621.00)	(145,112.00)								
78												
79		Total Appropriation	147,621.00	145,112.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$147,621.00	\$145,112.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 273: Title IX-A Education for the Homeless

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

TITLE IX-A - Education for the Homeless

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(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)	*****	0.00
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	(7,961.00)	*****	0.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(7,961.00)	*****	\$0.00

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

S.D.E.

BUDGET EXPENDITURES

TITLE IX-A - Education for the Homeless

July 1, 2023 - June 30, 2024

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

[illegible]

S.D.E.

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

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

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
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	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$7,961.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66					BUDGET SUMMARY: The total on line 76 must equal the total on line 80.							
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(7,961.00)	0.00								
77		TOTAL REVENUE (lines 74 + 75)	(7,961.00)	0.00								
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								

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%

S.D.E.

**BUDGET
REVENUES**

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.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs		(146,369.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
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						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	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	(\$146,369.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

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.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$146,369.00	\$108,892.00	\$30,153.00	\$4,423.00	\$2,901.00				
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	\$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								
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												
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\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	0.00	0.00
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------

S.D.E.

**BUDGET
EXPENDITURES**
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.

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	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$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
64												
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 290: Child Nutrition

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

Revenue: Local = 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%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

CHILD NUTRITION

FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#####	*****	(\$1,955,000.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(5,000.00)	(5,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	(615,125.00)	(615,500.00)		61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.		(1,000.00)		62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales	(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	445900	Other Indirect Federal Programs	(120,000.00)	(120,000.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(1,482,213.00)	*****	(1,272,000.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(2,109,838.00)	*****	(1,901,000.00)
36	419300	Transportation Fees				75					
37	419900	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					
39	410000	TOTAL LOCAL (Line 13 + 38)	(627,625.00)	*****	(629,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$3,922,639.00)

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

S.D.E.

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

CHILD NUTRITION

FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	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								
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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls[290 E1

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

CHILD NUTRITION
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	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	720	Community Services Program		0.00								
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												
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	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												
63		TOTAL EXPENDITURES (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
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(1,468,823.00)	(1,955,000.00)								
76		Revenues + Transfers In	(2,159,838.00)	(1,967,639.00)								
77		TOTAL REVENUE (lines 74 + 75)	(3,628,661.00)	(3,922,639.00)								
78												
79		Total Appropriation	2,613,209.00	2,848,862.00								
80		Unappropriated Balance	1,015,452.00	1,073,777.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$3,628,661.00	\$3,922,639.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 310: Bond Redemption and Interest

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

Revenue: Local (Taxes) = 77.6%, State = 22.4%

Expenditures: Debt Retirement = 100.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

BOND REDEMPTION & INTEREST

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#####	*****	(\$13,750,042.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support		(2,200,000.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest	(7,500,000.00)	(7,500,000.00)		51	432400	Professional Technical Program			
13		TOTAL TAXES	(7,500,000.00)	*****	(7,500,000.00)	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue	(1,800,000.00)		
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(1,800,000.00)	*****	(2,200,000.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(40,000.00)	(100,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(9,340,000.00)	*****	(9,800,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(40,000.00)	*****	(100,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(7,540,000.00)	*****	(7,600,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$23,550,042.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

BOND REDEMPTION & INTEREST FUND

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
		Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	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\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\310 E1

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

BOND REDEMPTION & INTEREST FUND

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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		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	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												
63		TOTAL EXPENDITURES										
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												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(8,518,324.00)	(13,750,042.00)								
76		Revenues + Transfers In	(9,340,000.00)	(9,800,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(17,858,324.00)	(23,550,042.00)								
78												
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 410: Capital Project Funds

This fund is used to account for financial resources to be used to construct major capital facilities. The most common source of capital project funding is the sale of bonds. The current projects funded by the 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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

CAPITAL CONSTRUCTION PROJECT

FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	(\$2,486,150.70)	*****	(\$6,088,721.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(10,000.00)	(190,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.	(5,000,000.00)		
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	(5,000,000.00)	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(5,010,000.00)	*****	(190,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(10,000.00)	*****	(190,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(10,000.00)	*****	(190,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

CAPITAL CONSTRUCTION PROJECT

FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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												
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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

CAPITAL CONSTRUCTION PROJECT

FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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 (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
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(2,486,150.70)	(6,088,721.00)								
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)								
78												
79		Total Appropriation	7,496,150.70	6,278,721.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$7,496,150.70	\$6,278,721.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 420: Plant Facilities

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

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

PLANT FACILITIES

FUND NO. 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#####	*****	(\$1,901,177.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance	(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					
18	414300	Tuition From Out of State Districts				57					
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	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	(25,000.00)	(25,000.00)		73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(651,718.00)	*****	(119,000.00)
36	419300	Transportation Fees	(65,000.00)	(90,000.00)		75					
37	419900	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)	(92,500.00)	*****	(119,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$2,258,389.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

PLANT FACILITIES FUND

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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												
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\420 E1

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

PLANT FACILITIES FUND

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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 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												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$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
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(1,665,141.04)	(1,901,177.00)								
76		Revenues + Transfers In	(906,718.00)	(357,212.00)								
77		TOTAL REVENUE (lines 74 + 75)	(2,571,859.04)	(2,258,389.00)								
78												
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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)

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

BUS DEPRECIATION

FUND NO. 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	\$0.00	*****	(\$218,690.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				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	*****	0.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	0.00		0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	(\$218,690.00)

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

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

BUS DEPRECIATION

FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	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\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls\424 E1

S.D.E.

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

BUS DEPRECIATION
FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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 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	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	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$0.00	\$218,690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,690.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	(218,690.00)								
76		Revenues + Transfers In	0.00	0.00								
77		TOTAL REVENUE (lines 74 + 75)	0.00	(218,690.00)								
78												
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 710: Employee Premium Stabilization Trust Fund

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

Revenue: Local (employee contributions) = 100%

Expenditures: Benefits = 95.2%, Services = 4.8%

S.D.E.

**BUDGET
REVENUES**

July 1, 2023 - June 30, 2024

TRUST FUNDS

FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$326,091.38)	*****	(\$326,346.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(8,000.00)	(15,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(296,000.00)	*****	(305,000.00)
36	419300	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)	(296,000.00)	*****	(305,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$622,091.38)	*****	(\$631,346.00)

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

S.D.E.

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

TRUST FUNDS

FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	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								
		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

X:\Budget\Budget FY 25\Book\Combined-Revenue-and-Expenditures-25.xls]710 E1

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2023 - June 30, 2024

TRUST FUNDS

FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program	\$290,000.00	\$315,000.00		\$300,000.00	\$15,000.00					
41												
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												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$290,000.00	\$315,000.00	\$0.00	\$300,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(326,091.38)	(326,346.00)								
76		Revenues + Transfers In	(296,000.00)	(305,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(622,091.38)	(631,346.00)								
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								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0



Jefferson Joint School District #251

Every Student Can Learn and Succeed

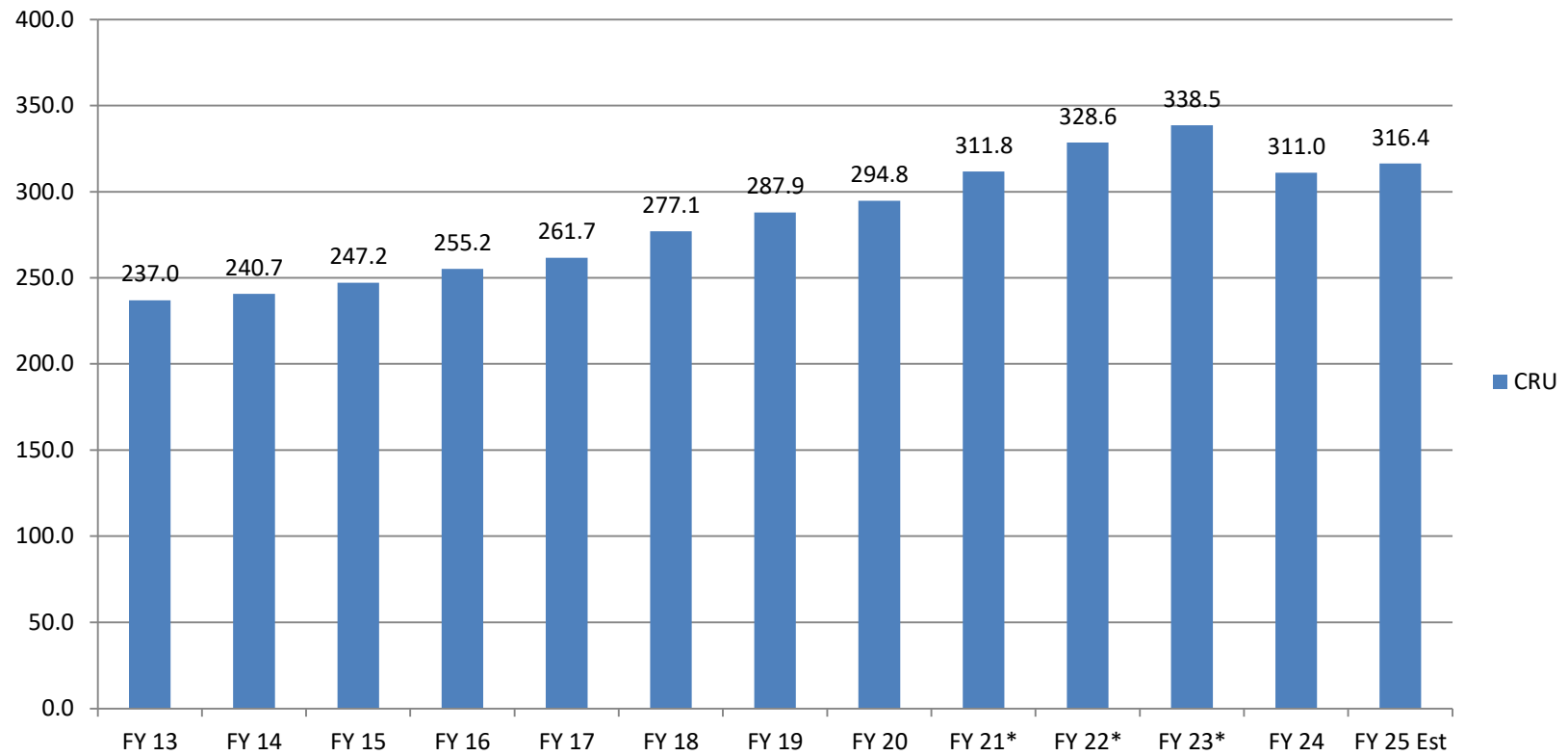
3850 E 300 N

Rigby, ID 83442

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

SUPPLEMENTAL BUDGET INFORMATION

February 15 Classroom Units (CRU)



*FY 21, 22, 23 based on enrollment

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

School Year: 2024-2025

District 251 Jefferson Joint School District

Statewide Information:
Administrative Staff Index 0.00000
Administrative Staff Index Cap 1.86643
PERSI Plus FICA Employer Rate for Certificated Staff and Resource Officers 21.13%
PERSI Plus FICA Employer Rate for All Other Non-Certificated Staff 19.61%

District Information:
Administrative Staff Index 1.78950
Administrative Staff Index (adjusted for cap) 1.78950
Mid-Term Support Units: 316.35
Instructional / Pupil Service Staffing Percent 0.5%

	Staff Allowance Ratio	Staff Allowance FTE (Units x a) b	Small District Staff Allowance < 40 units then + 0.5 FTE < 20 units then + 0.5 FTE c d		Separate Sec. School Allowance FTE e	Adjusted Staff Allowance FTE (b + c + d + e) f	Actual FTE g	Staff Allowance FTE h	Staff Index i	Base Salary Allocation j	Average Allocated Salary plus \$6,359 per cell (i x j) k	Certificated Preliminary Salary Based Apportionment (h x k) l
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	23.72625	0.00000			23.72625	24.00000	23.72625	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 Instructional and Pupil Service						347.98500	361.35000	347.98500				
Non-Certificated	0.3750	118.63125				118.63125	126.83370	118.63125		39,966.00		
TOTAL						490.34250	512.18370	490.34250				

	Non-Certificated Preliminary Salary Based Apportionment (h x i) m	Preliminary Salary Based Apportionment (l + m) n	Actual Salary o	Salary Based Apportionment Eligible for Benefits Smaller: n or o p	Benefit Apportionment Certificated and Resource Officers \$ x 21.13% q	Benefit Apportionment Other Non-Certificated \$ x 19.61% r	Total Benefit Apportionment (q + r) s	Virtual Allowance (Max 15%) t	Ancillary Allowance u	Salary Based Apportionment Plus Allowances v	Maximum Salary Apportionment w	Salary Based Apportionment Plus Allowances x
Administration		1,887,098.01	2,610,151.95									1,887,098.01
Instructional		18,626,494.71	20,556,873.00					0.00	0.00	18,626,494.71	18,626,494.71	18,626,494.71
Pupil Service		1,431,937.12	1,604,782.20						0.00	1,431,937.12	1,431,937.12	1,431,937.12
Subtotal Instructional and Pupil Service		20,058,431.83	22,161,655.20					0.00	0.00	20,058,431.83		
			Resource Officers 0.00									
			Other Non-Certificated									
Non-Certificated	4,741,216.54	4,741,216.54	4,866,592.13									
			Subtotal Non-Certificated 4,866,592.13									
TOTAL		26,686,746.39	29,638,399.28	26,686,746.39	4,637,090.46	929,752.56	5,566,843.02	0.00	0.00		20,058,431.83	26,686,746.38

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

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

District/Charter Number: **251**

- | | | |
|---|----------------------|----------|
| 1. Best 28 Weeks Support Units | 314.35 | |
| 2. State Distribution Factor - Per Unit - 2024-2025 | \$ 43,622 | * |
| 3. Discretionary (line 1 x line 2) | \$ 13,712,576 | |

4. Salary Apportionment: Midterm Support Units **316.35**
(From SBA Template)

Administrative Index	Average Instructional Salary	Average Pupil Services Salary	Total SBA plus Allowances from SBA Template	Rev Code
1.78950	\$57,668.35	\$57,296.62	\$26,686,746	

- | | | |
|---|---------------------|--------|
| 5. Estimated Base Support (line 3 + line 4) | \$40,399,322 | 431100 |
| 6. Benefit Apportionment | \$5,566,843 | 431800 |
| 7. Border Contracts | \$0 | 431500 |
| 8. Exceptional Child Support (not common) | \$0 | 431400 |
| 9. Tuition Equivalency | \$0 | 431600 |
| 10. Transportation Allowance | \$2,286,019 | 431200 |
| 11. Prior Year Adjustments (not common) | \$0 | |
| 12. Total Estimated State Support
(lines 5+6+7+8+9+10+11) | \$48,252,184 | |

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

- | | | |
|--|-----------------|--------|
| 13. Agricultural Equipment Tax Replacement Money | \$38,534 | |
| 14. Personal Property Tax Replacement Money | \$42,758 | |
| 15. Other Tax Replacement Money | | |
| 16. Total Revenue in 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).