



# SCHOOL DISTRICT BUDGET 2025 – 2026

Jefferson Joint School District

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Name of School District/Charter School  
251

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Organization Number  
Jefferson and Madison

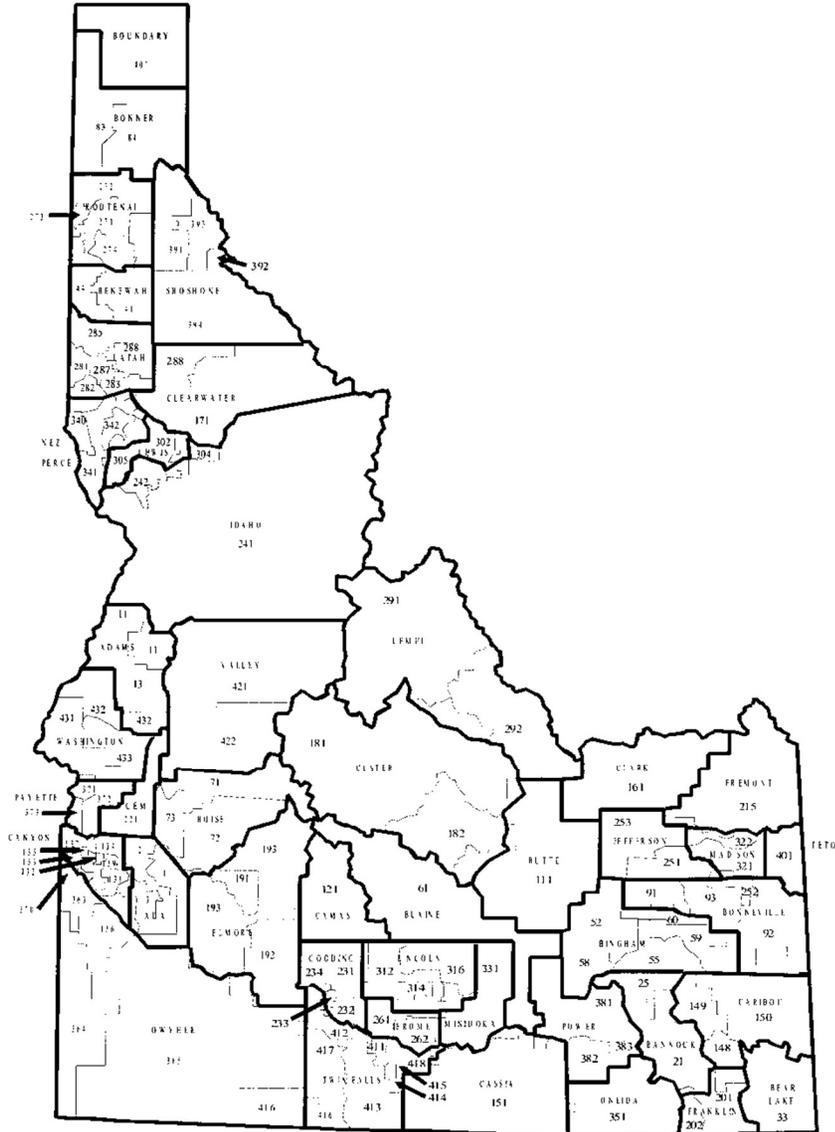
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County

Debbie Critchfield

IDAHO DEPARTMENT OF EDUCATION

P.O. BOX 83720  
BOISE, 83720-0027





# Jefferson Joint School District #251

Every Student Can Learn and Succeed

3850 East 300 North

Rigby, Idaho 83442

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

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# THE BUDGET

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

## BUDGET FORMAT

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

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

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

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

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

CODE	CONTENTS	BUDGET INCLUDED*	2025 - 2026 SCHOOL BUDGET	
<b>GENERAL FUND</b>				
100	General M & O	_____*		
<b>SPECIAL REVENUE FUNDS</b>				
220	Forest Reserve Fund	_____		
230-239	Special Project (Local)	_____*		
240-249	Special Project (State)	_____*		
250-289	Special Project (Federal)	_____*		
290	Child Nutrition Fund	_____*		
<b>DEBT SERVICE FUNDS</b>				
310	Bond Redemption & Interest Fund	_____*		
<b>CAPITAL PROJECT FUNDS</b>				
410	Capital Construction Project Fund	_____*		
420	Plant Facilities Fund	_____*		
430	Plant Facilities - School Bldg Main - Student Occu	_____		
<b>ENTERPRISE FUNDS</b>				
510	Enterprise Fund	_____		
<b>INTERNAL SERVICE FUNDS</b>				
610	Internal Service Fund	_____		
710/720	Trust Funds	_____*		

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

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2025 - 2026 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 11, 2025 and the Board of Trustees formally adopted this budget on June 11, 2025.

SIGNED:

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

Bryce Bronson  
 CONTACT PERSON (PLEASE PRINT)  
bbronson@sd251.org  
 EMAIL ADDRESS  
(208) 745-6693  
 PHONE NUMBER

*Angie Robison*  
 \_\_\_\_\_  
 CHAIRPERSON OF THE BOARD

Jefferson Joint School District 251  
 SCHOOL DISTRICT/CHARTER NAME  
6/11/2025  
 DATE

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

**SUMMARY STATEMENT 2025 - 2026 SCHOOL BUDGET**

**ALL FUNDS**

**Jefferson Joint School District 251**

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Budget 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Budget 2024-2025	Proposed Budget 2025-2026
Beginning Balances	4,436,997	4,462,327	7,823,030	7,020,684	12,905,461	21,365,177	24,086,301	40,806,420
Local Tax Revenue	1,343,750	562,110	813,515	-	7,576,584	7,485,986	7,500,000	5,200,500
Other Local	676,710	1,201,897	619,321	680,500	3,462,247	5,023,340	3,426,825	4,430,425
State Revenue	44,419,911	51,536,535	50,476,548	51,995,643	6,756,356	7,384,524	8,087,877	4,205,446
Federal Revenue	-	-	-	-	2,747,248	3,351,104	4,441,078	4,673,882
Transfers In	56,430	41,375	59,957	61,515	425,479	340,471	404,851	413,109
<b>Totals</b>	<b>\$50,933,798</b>	<b>\$57,804,244</b>	<b>59,792,371</b>	<b>59,758,342</b>	<b>33,873,375</b>	<b>44,950,602</b>	<b>47,946,932</b>	<b>59,729,782</b>
EXPENDITURES	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Budget 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Budget 2024-2025	Proposed Budget 2025-2026
Salaries	28,259,836	31,750,746	32,117,140	32,935,169	3,370,800	2,603,144	2,682,182	3,251,586
Benefits	11,226,122	12,679,262	13,024,598	13,525,610	1,319,981	912,658	1,298,604	1,382,001
Purchased Services	3,296,207	2,511,692	3,394,400	3,528,245	1,273,279	2,629,618	1,004,676	1,398,894
Supplies & Materials	3,045,950	2,359,122	3,228,813	2,516,268	4,661,642	6,090,412	4,321,712	4,228,120
Capital Outlay	-	50,000	-	-	902,203	3,076,005	12,634,061	5,154,334
Debt Retirement	-	-	-	-	6,194,244	5,511,089	8,399,469	8,106,871
Insurance & Judgments	217,870	289,921	429,656	443,500	-	-	-	-
Transfers Out	425,479	340,471	404,851	413,109	56,430	41,375	59,957	61,515
Contingency/Inventory Reserve	3,254,776	5,236,629	3,629,507	2,668,095				
Unappropriated Balances	1,207,558	2,586,401	3,563,406	3,728,346	16,094,796	24,086,301	17,546,271	36,146,461
<b>Totals</b>	<b>50,933,798</b>	<b>\$57,804,244</b>	<b>59,792,371</b>	<b>59,758,342</b>	<b>33,873,375</b>	<b>44,950,602</b>	<b>47,946,932</b>	<b>59,729,782</b>

Public Hearing will be held on June 11, 2025 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**

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The General Fund is the chief operating fund of the Jefferson School District. It is used to account for all the 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 = 0.0%, Local = 1.3%, State = 98.6%, Federal = 0.0%, Transfer in = .1%

**Expenditures:** Salary = 61.7%, Benefits = 25.3%, Services = 6.6%, Supplies = 4.7%, Equipment = 0.0%, Insurance = .8%, and Transfers out = .8%

Jefferson School District 251

Estimate of General Fund State Support Revenue  
For 2025-2026

**BASE SUPPORT:**

Entitlement (Support Units (302.25) x State Distribution Factor (45,374))	13,714,292.00
Salary Apportionment (Support Units = 304.25)	27,804,825.00
Benefit Apportionment	5,802,385.00
Transportation Support	2,518,722.00
<b>Total Base Support:</b>	<b>49,840,224.00</b>

**SPECIAL DISTRIBUTIONS**

College and Career Advisors	163,804.00
Early Graduation Scholarships	20,000.00
English Language Acquisition (formerly LEP)	43,878.00
IT Staffing	-
Literacy	1,390,185.00
Math and Science Teachers	106,500.00
Miscellaneous Line Items	818,516.00
Professional Development-Dyslexia	46,955.00
Professional Development	169,977.00
Remediation	90,000.00
<b>Total Special Distributions:</b>	<b>2,849,815.00</b>

**Total State General Fund Support: 52,690,039.00**

**Jefferson School District 251**

**General Fund Balance Projection Model**

	Audited FY 18	Audited FY 19	Audited FY 20	Audited FY 21	Audited FY 22	Audited FY 23	Audited FY 24	Projected FY 25
1. Beginning Balance	3,391,793	4,228,266	4,510,310	4,843,871	4,450,137	4,436,992	4,462,329	7,823,032
2. Local Revenue	721,819	1,043,657	1,300,213	1,043,846	1,458,199	2,020,460	1,764,007	1,077,034
3. State Revenue	29,441,373	31,911,826	34,312,467	34,357,201	38,879,715	44,419,911	51,536,535	50,760,682
4. Federal Revenue	-	800	60,228	1,993,676	-	-	-	-
5. Transfers In	32,624	32,355	23,103	31,341	44,573	56,430	41,375	54,957
6. Total Revenue	30,195,816	32,988,638	35,696,011	37,426,063	40,382,487	46,496,801	53,341,917	51,892,673
7. Total Available Funds	33,587,609	37,216,904	40,206,321	42,269,934	44,832,624	50,933,793	57,804,246	59,715,705
8. Salaries	18,126,830	20,457,685	21,904,612	25,582,268	26,435,562	28,259,836	31,750,746	32,362,087
9. Benefits	6,352,825	7,191,244	7,926,620	7,042,034	8,191,957	11,226,122	12,679,262	12,868,972
10. Other Expenses	4,517,814	4,676,852	5,135,240	4,823,521	5,300,916	6,560,026	5,210,735	6,697,111
11. Transfers Out	361,874	380,810	395,978	371,973	467,197	425,479	340,471	466,851
12. Security Services/Supplies	-	-	-	-	-	-	-	300,000
13. Total Expenses	29,359,343	32,706,591	35,362,450	37,819,797	40,395,632	46,471,464	49,981,214	52,695,021
14. Surplus/(deficit)	836,473	282,047	333,561	(393,733)	(13,145)	25,337	3,360,703	<b>(802,348)</b>
15. Ending Fund Balance	4,228,266	4,510,310	4,843,871	4,450,137	4,436,992	4,462,329	7,823,032	7,020,684
16. Balance to Revenue Percentage	14.0%	13.7%	13.6%	12.6%	11.0%	9.6%	14.7%	13.7%
17. Inventory	4,021	1,222	22,202	22,157	61,682	68,603	65,252	65,252
18. Contingency 7%	2,113,707	2,308,294	2,498,422	2,619,824	2,826,774	3,254,776	3,733,934	3,632,487
19. Budget Carryover	591,921	1,397,657	1,056,792	1,689,166	1,337,038	1,128,675	1,436,082	1,436,082
20. Next Year Budget Reserve			828,752					
21. Total Reserves	2,709,649	3,707,173	4,406,168	4,331,147	4,225,494	4,452,054	5,235,268	5,133,821
22. Available Balance/(deficit)	1,518,617	803,137	437,703	118,990	211,498	10,275	2,587,764	1,886,863

## Fund 100: General Maintenance and Operations

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S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**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	(\$5,082,364.00)	*****	(\$7,020,684.00)	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	(40,399,322.00)	(41,519,118.00)	
5	411300	Taxes - Emergency	(1,000,000.00)	0.00		44	431200	Transportation Support	(2,286,019.00)	(2,518,722.00)	
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	(5,566,843.00)	(5,802,385.00)	
10	411900	Taxes - Other				49	431900	Other State Support	(2,004,184.00)	(2,074,126.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	(1,000,000.00)	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes	(5,000.00)	(5,000.00)		53	438000	Revenue in Lieu of/Tax Replacement	(81,292.00)	(81,292.00)	
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(50,337,660.00)	*****	(51,995,643.00)
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	(350,000.00)	(500,000.00)		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	(85,500.00)	(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	(82,500.00)	(90,000.00)		74		TOTAL REVENUES	(51,860,660.00)	*****	(52,676,143.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(59,957.00)	(61,515.00)	(61,515.00)
38		TOTAL OTHER LOCAL	(523,000.00)	*****	(680,500.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(1,523,000.00)	*****	(680,500.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$57,002,981.00)	*****	(\$59,758,342.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

GENERAL M & O FUND

FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$13,425,953.00	\$14,155,399.00	\$9,546,895.00	\$4,017,056.00		\$591,448.00				
2	515	Secondary School Program	\$15,625,735.00	\$16,230,180.00	11,173,811.00	4,640,869.00	93,225.00	322,275.00				
3	517	Alternative School Program	\$882,598.00	\$903,469.00	588,123.00	280,763.00		34,583.00				
4	519	Vocational-Technical Program	\$0.00	\$0.00								
5	521	Special Education Program	\$2,366,102.00	\$2,461,759.00	1,783,730.00	675,529.00	1,000.00	1,500.00				
6	522	Special Education Preschool Program	\$0.00	\$0.00								
7	524	Gifted & Talented Program	\$213,924.00	\$231,950.00	157,493.00	65,707.00		8,750.00				
8	531	Interscholastic Program	\$327,883.00	\$311,505.00	250,733.00	31,272.00	26,000.00	1,000.00			2,500.00	
9	532	School Activity Program	\$11,896.00	\$57,665.00	43,550.00	9,115.00	5,000.00					
10	541	Summer School Program	\$0.00	\$0.00								
11	542	Adult School Program	\$0.00	\$0.00								
12	546	Detention Center Program	\$0.00	\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$32,854,091.00	\$34,351,927.00	\$23,544,335.00	\$9,720,311.00	\$125,225.00	\$959,556.00	\$0.00	\$0.00	\$2,500.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program	1,624,692.00	\$1,697,607.00	1,220,518.00	473,089.00	1,000.00	3,000.00				
17	616	Special Education Support Services Pr	815,454.00	\$845,066.00	610,510.00	234,556.00						
18												
19	621	Instruction Improvement Program	220,417.00	\$217,375.00	51,000.00	3,663.00	115,500.00	47,212.00				
20	622	Educational Media Program	141,801.00	\$140,940.00	108,063.00	32,877.00						
21	623	Instruction-Related Technology Program	704,821.00	\$745,819.00	537,986.00	204,833.00	3,000.00					
22	624	Books and Periodicals	260,000.00	\$400,000.00				400,000.00				
23	631	Board of Education Program	37,000.00	\$37,000.00			35,000.00	2,000.00				
24	632	District Administration Program	969,709.00	\$987,456.00	666,046.00	248,310.00	38,100.00	35,000.00				
25												
26	641	School Administration Program	3,646,559.00	\$3,775,963.00	2,681,337.00	1,094,126.00	500.00					
27												
28	651	Business Operation Program	1,398,262.00	\$1,573,105.00	414,581.00	160,874.00	967,650.00	30,000.00				
29	655	Central Service Program	0.00	\$0.00								
30	656	Administrative Technology Services Pr	0.00	\$0.00								
31	661	Buildings-Care Program (Custodial)	3,036,795.00	\$3,145,405.00	781,771.00	359,214.00	1,388,420.00	175,000.00			441,000.00	
32	663	Maintenance - Non Student Occupied	144,550.00	\$0.00								
33	664	Maintenance - Student Occupied Bldgs	2,088,649.00	\$1,791,442.00	669,385.00	317,507.00	454,550.00	350,000.00				
34	665	Maintenance - Grounds	691,519.00	\$201,055.00	55,000.00	6,055.00	80,000.00	60,000.00				
35	667	Security Program	120,000.00	\$159,250.00			159,250.00					
36												
37	681	Pupil - To School Trans. Program	2,698,568.00	\$2,826,233.00	1,568,948.00	664,935.00	150,350.00	442,000.00				
38	682	Pupil - Activity Trans. Program	0.00	\$0.00								
39	683	General Transportation Program	26,445.00	\$27,282.00	4,500.00	582.00	9,700.00	12,500.00				

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<b>Subtotal (carried over to page b)</b>	<b>18,625,241.00</b>	<b>18,570,998.00</b>	<b>9,369,645.00</b>	<b>3,800,621.00</b>	<b>3,403,020.00</b>	<b>1,556,712.00</b>	<b>0.00</b>	<b>0.00</b>	<b>441,000.00</b>	<b>0.00</b>
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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
40	691	Other Support Services Program	\$25,873.00	\$25,867.00	\$21,189.00	\$4,678.00						
41												
42	600	TOTAL SUPPORT SERVICES	\$18,651,114.00	\$18,596,865.00	\$9,390,834.00	\$3,805,299.00	\$3,403,020.00	\$1,556,712.00	\$0.00	\$0.00	\$441,000.00	\$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	404,851.00	413,109.00								413,109.00
60												
61	900	TOTAL OTHER SERVICES	\$404,851.00	\$413,109.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$413,109.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$51,910,056.00	\$53,361,901.00	\$32,935,169.00	\$13,525,610.00	\$3,528,245.00	\$2,516,268.00	\$0.00	\$0.00	\$443,500.00	\$413,109.00
65												
66	950	Contingency Reserve										
67		(5% of line 63) (Applies to General Fund only)	2,595,502.80	2,668,095.05	(Applies to General Fund only)							
68												
69		TOTAL APPROPRIATION										
70		(Line 63 + line 66)	\$54,505,558.80	\$56,029,996.05								
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(5,082,364.00)	(7,020,684.00)	<b>BUDGET SUMMARY:</b>							
76		Revenues + Transfers In	(51,920,617.00)	(52,737,658.00)	<b>The total on line 77 must equal the total on line 81.</b>							
77		TOTAL REVENUE (lines 74 + 75)	(57,002,981.00)	(59,758,342.00)								
78												
79		Total Appropriation	54,505,558.80	56,029,996.05								
80		Unappropriated Balance	2,497,422.20	3,728,345.95								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$57,002,981.00	\$59,758,342.00								

## 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 = 23.7%, Supplies = 76.3%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**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		(1,000.00)		74		TOTAL REVENUES	(31,000.00)	*****	(31,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(31,000.00)	(30,000.00)		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)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

**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								
		<b>Subtotal (carried over to page b)</b>	<b>131,000.00</b>	<b>131,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,100.00</b>	<b>99,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

**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		<b>BUDGET SUMMARY</b>										
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 77 must equal the total on line 81.

## **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 is 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, 2025 - June 30, 2026

**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	(\$349,327.00)	*****	(\$398,978.00)	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)	(2,393,243.00)		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)	*****	(2,393,243.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(2,030,075.00)	*****	(2,393,243.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(2,030,075.00)	*****	(2,393,243.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	#####

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

**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	2,030,075.00	2,343,502.00				2,343,502.00				
48												
49	700	TOTAL NON-INSTRUCTION	\$2,030,075.00	\$2,343,502.00	\$0.00	\$0.00	\$0.00	\$2,343,502.00	\$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)	\$2,030,075.00	\$2,343,502.00	\$0.00	\$0.00	\$0.00	\$2,343,502.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(349,327.00)	(398,978.00)								
76		Revenues + Transfers In	(2,030,075.00)	(2,393,243.00)								
77		TOTAL REVENUE (lines 74 + 75)	(2,379,402.00)	(2,792,221.00)								
78												
79		Total Appropriation	2,030,075.00	2,343,502.00								
80		Unappropriated Balance	349,327.00	448,719.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,379,402.00	\$2,792,221.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **Fund 239 – ICCS Rural Expansion Grant**

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This fund was set up to track the revenue and expenses of the ICCS Rural Expansion Grant. The grants initiative is aimed at expanding community schools across rural Idaho. Community schools are public schools that partner with their local communities to provide support and resources for students and families. This federal grant is passed through the Treasure Valley United Way.

**Revenue:** Local = 100.0%

**Expenditures:** Salary = 67.2%, Benefits = 13.8%, Services = 0.0%, and Supplies = 19.0%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**SPECIAL LOCAL  
230 THROUGH 239**

FUND NAME: ICCS Rural Expansion Grant  
FUND NO: 239

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	*****		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		(315,000.00)	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	(315,000.00)
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	0.00	*****	(315,000.00)
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)	\$0.00	*****	(\$315,000.00)

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**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

**SPECIAL LOCAL  
230 THROUGH 239**

**FUND NAME: ICCS Rural Expansion Gran  
FUND NO: 239**

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		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)	\$0.00	\$315,000.00	\$211,500.00	\$43,500.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	0.00	(315,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	0.00	(315,000.00)								
78												
79		Total Appropriation	0.00	315,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$0.00	\$315,000.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **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 charges \$100 if a student is eligible to use Advanced Opportunity funds and \$225 if a student is not eligible for Advanced Opportunity funds 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, 2025 - June 30, 2026

**DRIVERS EDUCATION**

**FUND NO: 241**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$22,214.00)	*****	(\$15,252.00)	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	(27,000.00)	(33,765.00)	
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	(22,750.00)	(20,000.00)		55	430000	TOTAL STATE	(27,000.00)	*****	(33,765.00)
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	(49,750.00)	*****	(53,765.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(22,750.00)	*****	(20,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(22,750.00)	*****	(20,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$71,964.00)	*****	(\$69,017.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

**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)	\$71,964.00	\$52,065.00	\$38,324.00	\$8,369.00	\$3,372.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(22,214.00)	(15,252.00)								
76		Revenues + Transfers In	(49,750.00)	(53,765.00)								
77		TOTAL REVENUE (lines 74 + 75)	(71,964.00)	(69,017.00)								
78												
79		Total Appropriation	71,964.00	52,065.00								
80		Unappropriated Balance	0.00	16,952.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$71,964.00	\$69,017.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## Fund 243: State Career-Technical Education

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

**Revenue:** State = 100.0%

**Expenditures:** Salary = 45.3%, Benefits = 9.6%, Services = 4.2%,  
Supplies = 40.9%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program	(167,500.00)	(179,481.00)	
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	(167,500.00)	*****	(179,481.00)
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	(167,500.00)	*****	(179,481.00)
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)	(\$167,500.00)	*****	(\$179,481.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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)	\$167,500.00	\$179,481.00	\$81,389.00	\$17,206.00	\$7,500.00	\$73,386.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(167,500.00)	(179,481.00)								
77		TOTAL REVENUE (lines 74 + 75)	(167,500.00)	(179,481.00)								
78												
79		Total Appropriation	167,500.00	179,481.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$167,500.00	\$179,481.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## Fund 245: State Technology

---

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

**Revenue:** State = 100.0%

**Expenditures:** Services = 3.2%, Supplies = 96.8%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**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	(633,465.00)	(622,850.00)	
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	(633,465.00)	*****	(622,850.00)
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	(633,465.00)	*****	(622,850.00)
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)	(633,465.00)	*****	(622,850.00)

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**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

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	\$633,465.00	\$622,850.00	\$0.00	\$0.00	\$622,850.00	\$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)	\$633,465.00	\$622,850.00	\$0.00	\$0.00	\$622,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(633,465.00)	(622,850.00)								
77		TOTAL REVENUE (lines 74 + 75)	(633,465.00)	(622,850.00)								
78												
79		Total Appropriation	633,465.00	622,850.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$633,465.00	\$622,850.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

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

---

This program is aimed at providing a safe learning environment and is funded by legislative line-item appropriations.

**Revenue:** State (Tobacco Tax Distribution) = 100.0%

**Expenditures:** Services (School Resource Officers) = 100.0%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**SUBSTANCE ABUSE - STATE  
FUND NO: 246**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(78,187.00)	(79,350.00)	
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	(78,187.00)	*****	(79,350.00)
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	(78,187.00)	*****	(79,350.00)
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)	(\$78,187.00)	*****	(\$79,350.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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	\$78,187.00	\$79,350.00	\$0.00	\$0.00	\$79,350.00	\$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)	\$78,187.00	\$79,350.00	\$0.00	\$0.00	\$79,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(78,187.00)	(79,350.00)								
77		TOTAL REVENUE (lines 74 + 75)	(78,187.00)	(79,350.00)								
78												
79		Total Appropriation	78,187.00	79,350.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$78,187.00	\$79,350.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

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

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

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 66.7%, Benefits = 16.7%, Services = 12.0%, Supplies = 2.9%, Transfers = 1.7%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(622,584.00)	(739,614.00)	
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	(622,584.00)	*****	(739,614.00)
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	(622,584.00)	*****	(739,614.00)
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)	(622,584.00)	*****	(739,614.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2025 - June 30, 2026

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$327,004.00	\$268,545.00	\$212,686.00	\$53,319.00		\$2,540.00				
2	515	Secondary School Program	77,303.00	296,472.00	238,000.00	53,317.00		5,155.00				
3	517	Alternative School Program	45,838.00	29,953.00	24,000.00	5,443.00		510.00				
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	6,744.00	8,005.00				8,005.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$456,889.00	\$602,975.00	\$474,686.00	\$112,079.00	\$0.00	\$16,210.00	\$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	154,987.00	124,216.00	19,000.00	11,364.00	88,852.00	5,000.00				
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								

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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	\$154,987.00	\$124,216.00	\$19,000.00	\$11,364.00	\$88,852.00	\$5,000.00	\$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	10,708.00	12,423.00								12,423.00
60												
61	900	TOTAL OTHER SERVICES	\$10,708.00	\$12,423.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,423.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$622,584.00	\$739,614.00	\$493,686.00	\$123,443.00	\$88,852.00	\$21,210.00	\$0.00	\$0.00	\$0.00	\$12,423.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(622,584.00)	(739,614.00)								
77		TOTAL REVENUE (lines 74 + 75)	(622,584.00)	(739,614.00)								
78												
79		Total Appropriation	622,584.00	739,614.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$622,584.00	\$739,614.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **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 = 58.3%, Benefits = 22.4%, Services = 13.5%, Supplies = 4.1%, Transfers = 1.7%

S.D.E.

**BUDGET  
REVENUES**

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

July 1, 2025 - June 30, 2026

**FUND NO: 253**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(39,013.00)	(60,333.00)	
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	(39,013.00)	*****	(60,333.00)
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	(39,013.00)	*****	(60,333.00)
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)	(39,013.00)	*****	(60,333.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$8,169.00	\$0.00	\$0.00	\$8,169.00	\$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	500.00	1,014.00								1,014.00
60												
61	900	TOTAL OTHER SERVICES	\$500.00	\$1,014.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,014.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$39,013.00	\$60,333.00	\$35,142.00	\$13,508.00	\$8,169.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$1,014.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(39,013.00)	(60,333.00)								
77		TOTAL REVENUE (lines 74 + 75)	(39,013.00)	(60,333.00)								
78												
79		Total Appropriation	39,013.00	60,333.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$39,013.00	\$60,333.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

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

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

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 49.8%, Benefits = 19.2%, Services = 25.0%, Supplies = 4.3%, Transfers = 1.7%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

IDEA Part B (SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(1,167,801.00)	(1,115,271.00)	
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	(1,167,801.00)	*****	(1,115,271.00)
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	(1,167,801.00)	*****	(1,115,271.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	#####

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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	\$23,992.00	\$5,272.00	\$4,331.00	\$941.00	\$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	19,001.00	18,338.00								18,338.00
60												
61	900	TOTAL OTHER SERVICES	\$19,001.00	\$18,338.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,338.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$1,167,801.00	\$1,115,271.00	\$555,013.00	\$214,670.00	\$279,000.00	\$48,250.00	\$0.00	\$0.00	\$0.00	\$18,338.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(1,167,801.00)	(1,115,271.00)								
77		TOTAL REVENUE (lines 74 + 75)	(1,167,801.00)	(1,115,271.00)								
78												
79		Total Appropriation	1,167,801.00	1,115,271.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$1,167,801.00	\$1,115,271.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **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 = 77.8%, Benefits = 16.0%, Supplies = 4.5%,  
Transfers = 1.7 %

S.D.E.

**BUDGET  
REVENUES**

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

July 1, 2025 - June 30, 2026

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(34,405.00)	(33,683.00)	
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	(34,405.00)	*****	(33,683.00)
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	(34,405.00)	*****	(33,683.00)
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)	(\$34,405.00)	*****	(\$33,683.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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	562.00	617.00								617.00
60												
61	900	TOTAL OTHER SERVICES	\$562.00	\$617.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$617.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$34,405.00	\$33,683.00	\$26,181.00	\$5,385.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$617.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(34,405.00)	(33,683.00)								
77		TOTAL REVENUE (lines 74 + 75)	(34,405.00)	(33,683.00)								
78												
79		Total Appropriation	34,405.00	33,683.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$34,405.00	\$33,683.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **Fund 260: Medicaid Reimbursement**

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

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

**Expenditures:** Salary = 69.1%, Benefits = 20.9%, Services = 10.0%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

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	(850,000.00)	(1,000,000.00)	
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	(850,000.00)	*****	(1,000,000.00)
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	(850,000.00)	*****	(1,000,000.00)
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)	(850,000.00)	*****	(\$1,000,000.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

**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	\$281,466.00	\$155,584.00	\$40,215.00	\$14,870.00	\$100,499.00	\$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)	\$850,000.00	\$1,000,000.00	\$690,466.00	\$209,035.00	\$100,499.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(850,000.00)	(1,000,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(850,000.00)	(1,000,000.00)								
78												
79		Total Appropriation	850,000.00	1,000,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$850,000.00	\$1,000,000.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **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 = 27.7%, Supplies = 40.6%, Transfers = 1.7%

S.D.E.

**BUDGET  
REVENUES**

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

July 1, 2025 - June 30, 2026

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(68,666.00)	(66,845.00)	
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	(68,666.00)	*****	(66,845.00)
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	(68,666.00)	*****	(66,845.00)
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)	(\$68,666.00)	*****	(\$66,845.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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	\$67,486.00	\$65,696.00	\$0.00	\$0.00	\$18,500.00	\$47,196.00	\$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	1,180.00	1,149.00								1,149.00
60												
61	900	TOTAL OTHER SERVICES	\$1,180.00	\$1,149.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,149.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$68,666.00	\$66,845.00	\$0.00	\$0.00	\$18,500.00	\$47,196.00	\$0.00	\$0.00	\$0.00	\$1,149.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(68,666.00)	(66,845.00)								
77		TOTAL REVENUE (lines 74 + 75)	(68,666.00)	(66,845.00)								
78												
79		Total Appropriation	68,666.00	66,845.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$68,666.00	\$66,845.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **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 = 5.2%, Benefits = .8%, Services = 12.6%,  
Supplies = 81.4%

S.D.E.

**BUDGET  
REVENUES**

**PERKINS IV - PROFESSIONAL TECHNICAL ACT**

July 1, 2025 - June 30, 2026

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act	(67,542.00)	(69,526.00)	
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	(67,542.00)	*****	(69,526.00)
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	(67,542.00)	*****	(69,526.00)
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)	(\$67,542.00)	*****	(\$69,526.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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)	\$67,542.00	\$69,526.00	\$3,533.00	\$543.00	\$8,500.00	\$56,950.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(67,542.00)	(69,526.00)								
77		TOTAL REVENUE (lines 74 + 75)	(67,542.00)	(69,526.00)								
78												
79		Total Appropriation	67,542.00	69,526.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$67,542.00	\$69,526.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **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 = 69.2%, Benefits = 14.9%, Services, = 0.0%,  
Supplies = 14.0%, Transfers = 1.9%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(27,586.00)	(21,817.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(27,586.00)	*****	(21,817.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(27,586.00)	*****	(21,817.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(27,586.00)	*****	(21,817.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

July 1, 2025 - June 30, 2026

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$4,000.00	\$8,589.00	\$7,098.00	\$1,491.00						
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	18,799.00	9,761.00	8,000.00	1,761.00						
11	542	Adult School Program	2,277.00	3,029.00				3,029.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$25,076.00	\$21,379.00	\$15,098.00	\$3,252.00	\$0.00	\$3,029.00	\$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	2,000.00	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								

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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	\$2,000.00	\$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	510.00	438.00								438.00
60												
61	900	TOTAL OTHER SERVICES	\$510.00	\$438.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$438.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$27,586.00	\$21,817.00	\$15,098.00	\$3,252.00	\$0.00	\$3,029.00	\$0.00	\$0.00	\$0.00	\$438.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(27,586.00)	(21,817.00)								
77		TOTAL REVENUE (lines 74 + 75)	(27,586.00)	(21,817.00)								
78												
79		Total Appropriation	27,586.00	21,817.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$27,586.00	\$21,817.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **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 = 72.3%, Benefits = 11.7%, Services = 14.3%,  
Supplies = 0.0%, Transfers = 1.7%

S.D.E.

**BUDGET  
REVENUES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2025 - June 30, 2026

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	(145,112.00)	(150,924.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(145,112.00)	*****	(150,924.00)
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	(145,112.00)	*****	(150,924.00)
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)	(145,112.00)	*****	(150,924.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$6,000.00	\$21,639.00	\$0.00	\$0.00	\$21,639.00	\$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	2,496.00	2,536.00								2,536.00
60												
61	900	TOTAL OTHER SERVICES	\$2,496.00	\$2,536.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,536.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$145,112.00	\$150,924.00	\$109,030.00	\$17,719.00	\$21,639.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,536.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(145,112.00)	(150,924.00)								
77		TOTAL REVENUE (lines 74 + 75)	(145,112.00)	(150,924.00)								
78												
79		Total Appropriation	145,112.00	150,924.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$145,112.00	\$150,924.00								

**BUDGET SUMMARY:**

**The total on line 77 must equal the total on line 81.**

## **Fund 274: Title IV, Part B 21<sup>st</sup> 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 = 74.3%, Benefits = 11.8%, Services = 2.8%,  
Supplies = 11.1%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

TITLE IV - 21st Century CLC

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)	(148,869.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(146,369.00)	*****	(148,869.00)
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	(146,369.00)	*****	(148,869.00)
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)	(146,369.00)	*****	(148,869.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

TITLE IV - 21st Century CLC  
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)	\$146,369.00	\$148,869.00	\$108,892.00	\$17,217.00	\$4,063.00	\$18,697.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(146,369.00)	(148,869.00)								
77		TOTAL REVENUE (lines 74 + 75)	(146,369.00)	(148,869.00)								
78												
79		Total Appropriation	146,369.00	148,869.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$146,369.00	\$148,869.00								

**BUDGET SUMMARY:**

**The total on line 77 must equal the total on line 81.**

## 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).

### Meal Prices:

Breakfast: All grades \$2.10, Adult Meal/Second Meal \$3.00

Lunch: Elementary \$2.70, Middle School \$2.80,

High School \$2.90, Ault Meal/Second Meal \$5.15

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

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

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

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	#####	*****	(\$1,716,140.00)	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)	(20,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	(615,500.00)	(620,000.00)		61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.	(1,000.00)	(1,000.00)		62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales	(7,500.00)	(5,000.00)		63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement	(1,152,000.00)	(1,147,000.00)	
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	(1,272,000.00)	*****	(1,267,000.00)
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	(1,901,000.00)	*****	(1,913,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(66,639.00)	(67,575.00)	(67,575.00)
38		TOTAL OTHER LOCAL	(629,000.00)	*****	(646,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(629,000.00)	*****	(646,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$3,696,715.00)



**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

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	2,823,862.00	2,874,486.00	883,332.00	383,154.00	103,000.00	1,450,000.00	30,000.00			25,000.00
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	\$2,823,862.00	\$2,874,486.00	\$883,332.00	\$383,154.00	\$103,000.00	\$1,450,000.00	\$30,000.00	\$0.00	\$0.00	\$25,000.00
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	0.00								
60												
61	900	TOTAL OTHER SERVICES	\$25,000.00	\$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)	\$2,848,862.00	\$2,874,486.00	\$883,332.00	\$383,154.00	\$103,000.00	\$1,450,000.00	\$30,000.00	\$0.00	\$0.00	\$25,000.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(1,955,000.00)	(1,716,140.00)								
76		Revenues + Transfers In	(1,967,639.00)	(1,980,575.00)								
77		TOTAL REVENUE (lines 74 + 75)	(3,922,639.00)	(3,696,715.00)								
78												
79		Total Appropriation	2,848,862.00	2,874,486.00								
80		Unappropriated Balance	1,073,777.00	822,229.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$3,922,639.00	\$3,696,715.00								

**BUDGET SUMMARY:**

**The total on line 77 must equal the total on line 81.**

## **Fund 310: Bond Redemption and Interest**

---

This fund accounts for the accumulation of resources and payments of general obligation bond principal and interest. The two sources of revenue for this fund is property taxes and Facilities Property Tax Relief funds.

**Revenue:** Local (Taxes) = 64.1%, State = 35.9%

**Expenditures:** Debt Retirement = 100.0%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**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	#####	*****	(\$7,822,738.00)	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)	(2,975,000.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest	(7,500,000.00)	(5,200,500.00)		51	432400	Professional Technical Program			
13		TOTAL TAXES	(7,500,000.00)	*****	(5,200,500.00)	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	(2,200,000.00)	*****	(2,975,000.00)
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	(100,000.00)	(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	(9,800,000.00)	*****	(8,275,500.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(100,000.00)	*****	(100,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(7,600,000.00)	*****	(5,300,500.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$16,098,238.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

**BOND REDEMPTION & INTEREST FUND**

July 1, 2025 - June 30, 2026

**FUND NO: 310**

NOTE: Round each entry to the nearest dollar amount.

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

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2025 - June 30, 2026

**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	6,586,969.00	6,906,968.00						6,906,968.00		
57	912	Debt Services Program - Interest	1,812,500.00	1,199,903.00						1,199,903.00		
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$8,399,469.00	\$8,106,871.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,106,871.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$8,399,469.00	\$8,106,871.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,106,871.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(13,750,042.00)	(7,822,738.00)								
76		Revenues + Transfers In	(9,800,000.00)	(8,275,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(23,550,042.00)	(16,098,238.00)								
78												
79		Total Appropriation	8,399,469.00	8,106,871.00								
80		Unappropriated Balance	15,150,573.00	7,991,367.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	#####	\$16,098,238.00								

**BUDGET SUMMARY:**

**The total on line 77 must equal the total on line 81.**

## 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, 2025 - June 30, 2026

**CAPITAL CONSTRUCTION PROJECT**

**FUND NO. 410**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$6,088,721.00)	*****	(\$1,719,540.00)	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	(190,000.00)	(50,000.00)		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	(190,000.00)	*****	(50,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(190,000.00)	*****	(50,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(190,000.00)	*****	(50,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$6,278,721.00)	*****	(\$1,769,540.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

CAPITAL CONSTRUCTION PROJECT

July 1, 2025 - June 30, 2026

FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

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

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

**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	6,278,721.00	1,769,540.00					1,769,540.00			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$6,278,721.00	\$1,769,540.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,769,540.00	\$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)	\$6,278,721.00	\$1,769,540.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,769,540.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(6,088,721.00)	(1,719,540.00)								
76		Revenues + Transfers In	(190,000.00)	(50,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(6,278,721.00)	(1,769,540.00)								
78												
79		Total Appropriation	6,278,721.00	1,769,540.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$6,278,721.00	\$1,769,540.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## 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 = 100.0%

**Expenditures:** Capital Objects = 100.0%

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

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	#####	*****	(\$850,223.00)	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	(4,000.00)	(5,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals	(25,000.00)	(27,500.00)		73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(119,000.00)	*****	(42,500.00)
36	419300	Transportation Fees	(90,000.00)	(10,000.00)		75					
37	419900	Other Local				76	460000	TRANSFERS IN	(238,212.00)	0.00	0.00
38		TOTAL OTHER LOCAL	(119,000.00)	*****	(42,500.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(119,000.00)	*****	(42,500.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$892,723.00)

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

PLANT FACILITIES FUND

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

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

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

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		0.00								
52	811	Capital Assets - NonStudent Occupied	1,076,925.00	500,000.00				500,000.00				
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$1,076,925.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$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)	\$1,076,925.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(1,901,177.00)	(850,223.00)								
76		Revenues + Transfers In	(357,212.00)	(42,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(2,258,389.00)	(892,723.00)								
78												
79		Total Appropriation	1,076,925.00	500,000.00								
80		Unappropriated Balance	1,181,464.00	392,723.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,258,389.00	\$892,723.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## Fund 424 – Bus Depreciation

---

This fund is used to track the amount of bus depreciation reimbursed to the district that is used to purchase buses. Budget remaining at the end of the year must be carried forward for future bus purchases.

**Revenue:** State = 100.0%

**Expenditures:** Capital = 100.0% (Bus purchase)

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**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	(\$218,690.00)	*****	(\$182,232.00)	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	(245,534.00)	(245,534.00)
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)	(\$218,690.00)	*****	(\$427,766.00)

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

BUS DEPRECIATION

FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

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

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

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	218,690.00	95,000.00				95,000.00				
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$218,690.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$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)	\$218,690.00	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(218,690.00)	(182,232.00)								
76		Revenues + Transfers In	0.00	(245,534.00)								
77		TOTAL REVENUE (lines 74 + 75)	(218,690.00)	(427,766.00)								
78												
79		Total Appropriation	218,690.00	95,000.00								
80		Unappropriated Balance	0.00	332,766.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$218,690.00	\$427,766.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.

## **Fund 436: School District Modernization Facilities Fund**

---

This fund is a state-funded initiative aimed at improving school facilities. It was established through House Bill 521, which authorized the issuance of bonds to generate \$1 Billion for Idaho school districts to be used over 10 years. This fund can be used for capital projects.

**Revenue:** State Funds = 100.0%

**Expenditures:** Capital Projects = 100.0%

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

**SCHOOL DISTRICT MODERNIZATION FACILITIES FUND**

**FUND NO. 436**

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	*****	(\$27,597,943.00)	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		(750,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	(750,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	0.00	0.00	0.00
38		TOTAL OTHER LOCAL	0.00	*****	(750,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	(750,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	(\$28,347,943.00)

S.D.E.

**BUDGET  
EXPENDITURES**

**SCHOOL DISTRICT MODERNIZATION FACILITIES FUND**

July 1, 2025 - June 30, 2026

FUND NO. 436

NOTE: Round each entry to the nearest dollar amount.

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

S.D.E.

**BUDGET  
EXPENDITURES**

SCHOOL DISTRICT MODERNIZATION FACILITIES FUND

July 1, 2025 - June 30, 2026

FUND NO. 436

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	2,759,794.00					2,759,794.00			
52	811	Capital Assets - NonStudent Occupied	0.00	0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$2,759,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,759,794.00	\$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	\$2,759,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,759,794.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	#####								
76		Revenues + Transfers In	0.00	(750,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	0.00	#####								
78												
79		Total Appropriation	0.00	2,759,794.00								
80		Unappropriated Balance	0.00	25,588,149.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$0.00	#####								

**BUDGET SUMMARY:**

**The total on line 77 must equal the total on line 81.**

## **Fund 710: Employee Premium Stabilization Trust Fund**

---

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

**Revenue:** Local (employee contributions) = 100%

**Expenditures:** Benefits = 93.5%, Services = 6.5%

**BUDGET  
REVENUES**

July 1, 2025 - June 30, 2026

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	(\$326,346.00)	*****	(\$503,374.00)	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	(15,000.00)	(20,000.00)		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	(305,000.00)	*****	(397,682.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(290,000.00)	(377,682.00)		76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(305,000.00)	*****	(397,682.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(305,000.00)	*****	(397,682.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(631,346.00)	*****	(901,056.00)



S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2025 - June 30, 2026

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	\$315,000.00	\$347,500.00		\$325,000.00	\$22,500.00					
41												
42	600	TOTAL SUPPORT SERVICES	\$315,000.00	\$347,500.00	\$0.00	\$325,000.00	\$22,500.00	\$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										
64		(Lines 14+41+48+53+60)	\$315,000.00	\$347,500.00	\$0.00	\$325,000.00	\$22,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(326,346.00)	(503,374.00)								
76		Revenues + Transfers In	(305,000.00)	(397,682.00)								
77		TOTAL REVENUE (lines 74 + 75)	(631,346.00)	(901,056.00)								
78												
79		Total Appropriation	315,000.00	347,500.00								
80		Unappropriated Balance	316,346.00	553,556.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$631,346.00	\$901,056.00								

**BUDGET SUMMARY:**

The total on line 77 must equal the total on line 81.



Jefferson Joint School District #251

**Every Student Can Learn and Succeed**

3850 E 300 N

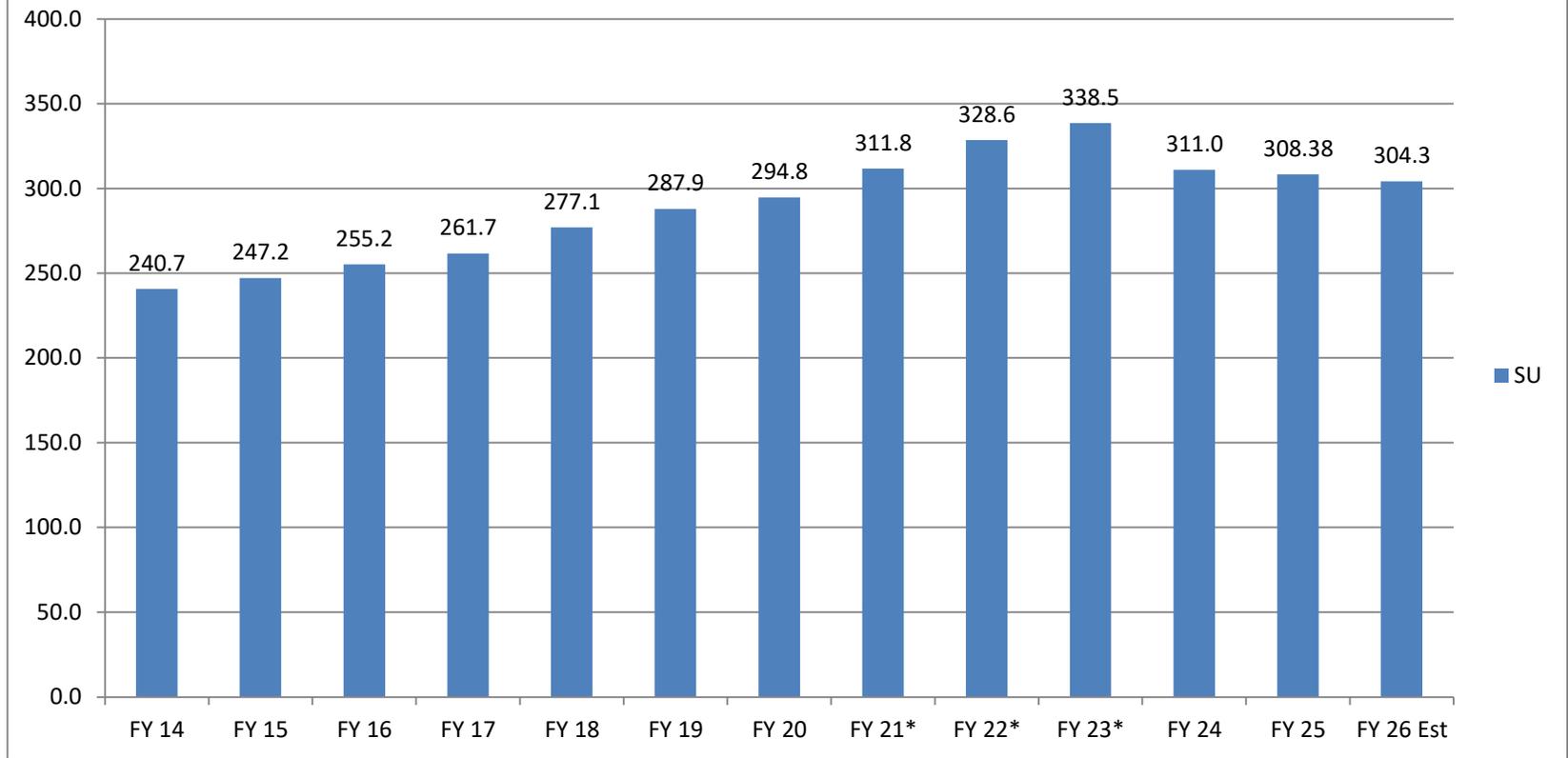
Rigby, ID 83442

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

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# **SUPPLEMENTAL BUDGET INFORMATION**

## February 15 Support Units



\*FY 21, 22, 23 based on enrollment

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

School Year: 2025-2026

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 1.80178  
Administrative Staff Index (adjusted for cap) 1.80178  
Mid-Term Support Units: 304.25  
Instructional / Pupil Service Staffing Percent 9.5%

	Staff Allowance Ratio	Staff Allowance FTE (Units x a)	Small District Staff Allowance		Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE (b + c + d + e)	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary (i x j) k	Certificated Preliminary Salary Based Apportionment (h x k) l
	a	b	< 40 units then + 0.5 FTE	< 20 units then + 0.5 FTE	e	f	g	h	i	j	k	l
Administration	0.0750	22.81875	0.00000			22.81875	23.00000	22.81875	1.80178	46,668.00	84,085.61	1,918,728.49
Instructional	1.0210	310.63925	0.00000	0.00000	0.00000	310.63925	336.80000	310.63925			63,197.52	19,631,629.55
Pupil Service	0.0790	24.03575				24.03575	25.95000	24.03575			61,019.00	1,466,637.48
Subtotal Instructional and Pupil Service						334.67500	362.75000	334.67500				
Non-Certificated	0.3750	114.09375				114.09375	100.55000	114.09375		41,964.00		
TOTAL						471.58750	486.30000	471.58750				

	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		1,918,728.49	2,514,574.02									1,918,728.49 col (n)
Instructional		19,631,629.55	21,481,544.76					0.00	0.00	19,631,629.55	19,631,629.55 (f x k)	19,631,629.55 smaller: v or w
Pupil Service		1,466,637.48	1,640,223.94						0.00	1,466,637.48	1,466,637.48 (f x k)	1,466,637.48 smaller: v or w
Subtotal Instructional and Pupil Service		21,098,267.02	23,121,768.70					0.00	0.00	21,098,267.02		
			Resource Officers 0.00									
			Other Non-Certificated									
Non-Certificated	4,787,830.13	4,787,830.13	5,061,255.82									
			Subtotal Non-Certificated									
			5,061,255.82									4,787,830.13 col (n)
TOTAL		27,804,825.64	30,697,598.53	27,804,825.64	4,863,491.15	938,893.49	5,802,384.64	0.00	0.00		21,098,267.02	27,804,825.65

**2025 - 2026 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 **302.25**
- 2a. Discretionary Per Support Unit **\$ 23,472.00**
- 2b. Health Insurance Per Support Unit **\$ 21,902.00**
- 3. Discretionary (line 1 x line 2) **\$ 13,714,292**

4. Salary Apportionment: Midterm Support Units **304.25**  
*(From SBA Template)*

Administrative Index	Average Instructional Salary	Average Pupil Services Salary
<b>1.80178</b>	<b>\$63,197.52</b>	<b>\$61,019.00</b>

Total SBA plus Allowances from SBA Template
<b>\$27,804,826</b>

Rev Code

- 5. Estimated Base Support (line 3 + line 4) **\$41,519,117** 431100
- 6. Benefit Apportionment **\$5,802,385** 431800
- 7. Border Contracts **\$0** 431500
- 8. Exceptional Child Support (not common) **\$0** 431400
- 9. Tuition Equivalency **\$0** 431600
- 10. Transportation Allowance **\$2,518,722** 431200
- 11. Prior Year Adjustments (not common) **\$0**
- 12. **Total Estimated State Support** **\$49,840,224**  
*(lines 5+6+7+8+9+10+11)*

**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 **\$0**
- 16. **Total Revenue in Lieu of Taxes** **\$81,292** 438000

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