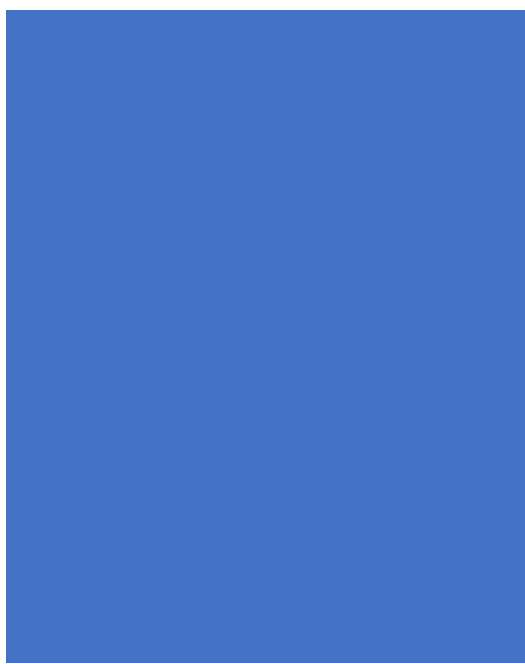




**Idaho Falls
School District 91**
A World Class Education



ANNUAL SCHOOL BUDGET REPORT FY 2023



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District Information

District Focus: Idaho Falls School District 91 is committed to ensuring all students graduate with the knowledge, skills, and attributes they need to be successful and competitive in our ever-changing world. In order to accomplish this, administrators, teachers, and staff work to improve student achievement through a culture that empowers, instruction that engages, and technology that enables.

Idaho Falls School District 91 serves around 10,400 students in Idaho Falls. The district has 12 elementary schools serving students in K-6, one online academy serving K-8, two middle schools serving students in grades 7-8, and five high schools serving students in grades 9-12, comprising of two comprehensive high schools, an alternative high school, a magnet high school through the New Tech Network, and a new facility for CTE opening fall 2022.

OUR FOCUS:

The district has three focus areas: Literacy, Numeracy and College and Career Readiness. Our goal is for students to gain mastery in the traditional core subjects of English, Math, Science and Social Studies. We also want them to learn the 21st Century skills of communication, collaboration, critical thinking and creativity, which will enable them to become lifelong learners and good citizens.

In Idaho Falls School District 91, you will find:

- An emphasis on student achievement that stresses individual student growth, part of an effort to ensure every child meets his/her potential.
- Curriculum aligned to state and national standards, including the newly adopted Idaho Core Standards, which are part of an ongoing effort to align instruction with college and workplace expectations.
- The technology used in ways that enrich instruction, with a focus on using digital texts, online resources, and technology to truly transform not only our learning environments but also the tasks assigned, and products students create.
- Quality teachers devoted to their students and are committed to helping our teachers become their best. Working in Professional Learning Communities, our teachers work together to identify what students know and what they need to know, and then identify interventions and instructional strategies that will help students be more successful.

In our elementary schools, you will find:

- A priority to ensure all students develop the skills they need to read and become lifelong readers. Teachers employ research-based Response to Intervention strategies and provide extra instruction and assistance when needed.
- An inquiry-based science curriculum allows students in most grades to learn like scientists, making observations and doing hands-on activities, which is part of the district's emphasis on engaging instruction.
- A simulation-based social studies curriculum allows students to live history by collaborating and solving the problems that confronted pilgrims, pioneers, and native cultures. The curriculum culminates in 4th grade with a re-enactment of a Mountain Man Rendezvous and in 5th grade with an annual patriotic program.

In our secondary schools, you will find:

- Honors and advanced placement classes in more than a dozen subjects from AP U.S. History to AP Statistics.
- Concurrent credit classes allow students to earn college credit while still in high school.
- A new CTE center offering career & technical classes that allow students to gain skills in professions like automotive technology, computer technology, business and finance, teaching assistant, certified nursing assistant (CNA), emergency medical technician (EMT), and pharmacy technician in training. Students can earn the certifications they need to get jobs immediately after high school.
- A wide variety of elective classes and extra-curricular activities such as orchestra, choir, band, art, foreign languages, debate, athletics, and more.



INTRODUCTION

Operating Highlights

OUR VISION:

Idaho Falls School District 91 will provide all students with a culture that empowers, instruction that engages, and technology that enables.

OUR MISSION:

The mission of Idaho Falls School District 91, in cooperation with our community, is to graduate all students with the knowledge, skills and attributes they need to be successful beyond high school.

OUR COLLECTIVE COMMITMENTS:

- Students are our first priority.
- All students can learn and demonstrate measurable growth.
- Individual learning needs are best addressed through differentiated instruction.
- Students learn best when actively engaged.
- Whole child development requires an enriched curriculum that provides a wide array of opportunities.
- Learning is a cumulative, lifelong pursuit.
- Consistent application of research-based teaching and curriculum maximizes student achievement.
- All people have a right to a safe, respectful and orderly educational environment.
- Quality educators make a difference in students' lives.
- Data-based decisions drive and develop academic and professional improvement.
- Our similarities and differences are to be recognized with dignity and respect.
- Expectations, attitudes and efforts directly affect the performance of all people.
- All learners will be proficient in reading by the end of 3rd grade
- All learners will be proficient in math
- All learners will be college and career ready for success beyond high school



STATE OF IDAHO BOARD OF EDUCATION

How Idaho Creates Education Policy: The State Board of Education is charged with the general supervision and governance of Idaho's public educational institutions, agencies and school system. The [Board is comprised of eight members](#), seven of whom are appointed by the Governor, and the voter-elected [Superintendent of Public Instruction](#). The Office of the State Board of Education implements Board policies and oversees the public higher education institutions and the Board's executive agencies. The Board's strategic plan guides its policy making decisions, and its current initiatives, which include [Next Steps Idaho](#), [Complete College Idaho](#), [STEM Education](#), [College Application Week](#), [Direct Admissions](#), and implementing the [Governor's K-12 Task Force](#) recommendations.

As Idaho's single governing body for public kindergarten through college education, the State Board of Education continually works towards an education system without barriers, and within the [governance structure](#) and [committee structure](#). The State Board of Education has been effective in influencing major reform in education providing critical linkages between K-12 and postsecondary education.

Board Governance Structure

Authority and Scope of the State Board of Education: The Idaho Constitution provides that the general supervision, governance, and control of the [state educational institutions](#) and public school system of the State of Idaho, as with the [education system's executive agencies](#), shall be vested in a State Board of Education (SBOE).

Board Committees

The Internal Organization of the Board of Education: The board is granted authority to self-organize in the execution of its duties. It currently has eight appointed committees which meet, confer, and report regularly. The procedural guidelines for Board committees appear in the [bylaws](#) of the Board Governing Policies and Procedures.

Board Planning

Targeting Systemwide Goals and Initiatives: The State Board of Education envisions an accessible, affordable, seamless public education system that results in a highly educated citizenry.



STATE OF IDAHO PUBLIC SCHOOL FUND <https://www.sde.idaho.gov>

FISCAL YEAR 2023 LEGISLATIVE PRIORITIES: *(SOURCE: STATE DEPARTMENT OF EDUCATION)*

Superintendent Ybarra's Fiscal Year 2023 budget request for public schools totals \$2.2 billion in General Fund appropriations, including \$133.1 million, or a 6.4 percent increase, in new funding over last year's appropriation. The request prioritizes people – students, teachers and staff.

Full-day Kindergarten

The budget request includes \$39 million for optional all-day kindergarten for at risk students. The amount was calculated based on a three-year average of Kindergarten fall IRI scores and economic status, with 66 percent of incoming students identified as at risk. The Superintendent's request also includes \$100,000 for a statewide kindergarten screener that all districts can use. For those districts that already have a screener, they can continue to use their choice of screener.

Educator Compensation

The budget request includes more than \$49 million in additional funds to continue increasing pay for our educators. The COVID pandemic has made the teacher shortage even more urgent due to the fear and extra workload caused by the pandemic. It is essential to continue to improve teachers' salaries to attract individuals to the profession and reward and retain experienced teachers.



Classified Staff and Administrator Salaries

Superintendent Ybarra's budget request includes approximately \$10.3 million in new funding for a 6 percent increase in classified staff pay and \$2.1 million and a 2 percent increase for administrators (combined total is \$12.4 million). Teachers are essential, but so are the classified staff who keep our schools running and support students. There are shortages across the board in school staffing, and the gap between what the state provides to fund these positions and what districts and charter schools have to pay continues to grow.

Literacy

Next year's budget request includes ongoing funding of \$26 million to continue the state's focus and support for K-3 literacy. The interruptions to in-person instruction and a decline in kindergarten enrollment increase the importance of literacy intervention programs and support for struggling readers. Districts and charter schools will likely need additional funds and resources for literacy intervention programs in grades K-3 in coming years.

Advanced Opportunities

The Fiscal Year 2023 budget request also includes \$33 million in total to fund Advanced Opportunities. This is a \$3.3 million increase to fund the expanded opportunities, including workforce training courses and apprenticeships.

Civics Standards

Superintendent Ybarra plans to bring forward a resolution to establish standalone civics standards for Idaho public schools. Civics education is essential to sustain our democracy and our Constitution. Ensuring that students are informed, effective, and responsible citizens requires more focused and defined civics standards.

IDAHO FALLS SCHOOL DISTRICT 91 BUDGET NOTES:

For fiscal year 2023 the district is budgeting to receive an increase in State funding, due in part to increases in the student population of the district and increases in total budget dollars provided by the State. To best utilize these funds, the district has negotiated with the local teacher's union to provide health insurance from the State of Idaho Health Insurance pool for all full-time district employees. While this insurance is a substantial increase in cost to the district, the overall employee benefit is significant compared to the districts previously available insurance. Additionally, teachers and classified staff were given a one-time increase in their base pay, as calculated on the district's salary schedules. The district is choosing to invest all the additional state revenue in staff, with expectations that the state will continue to fund the programs and initiatives newly instituted for FY23, like full day kindergarten, and affordable health care for school district employees.

For FY23 the State of Idaho removed the leadership premium distribution from the allocated funding for the year and from state code. The district has negotiated to provide one time funding for schools to continue to pay staff for additional duties related to HRS for the current fiscal year using ESSER dollars. The Governor has also chosen to allocate an additional payment of approximately \$1000 during fiscal year 23 for teachers and per pupil staff, the district will make this payment directly to the teachers and per pupil staff in the form of a one-time payment.

The district is still budgeting and spending existing federal grant monies as directed by law in accordance with the federal guidelines for each grant. Specifically, in FY23 the district plans to use existing federal grant funds to provide additional supports for schools in the form of health technicians, librarians, after school programs, summer learning, and new CTE programs. The district is also using these funds to adopt and implement updated curricular resources in the district's schools.

Going into FY23 the district has a strong fund balance, and existing federal grants to provide additional programming and supports for its students, with special consideration given to underserved populations. The district remains hopeful the state will continue to invest in Idaho's children for future support periods, however, should state funding decrease, the district would have the time and resources necessary to prepare to make strategic cuts to existing operating levels in order to align expenses to any changes in state revenue levels for future periods.



REVENUE

In recent years Idaho Schools have seen changes made to their budgets in the form of holdbacks, reductions, as well as additions from federal grants, and subsequent additional state appropriation requests. The table below summarizes the changes to Idaho Falls School District 91's budgeting for FY22 and FY23.

	2022 Original	2022 Amended	2023 Original
State Revenue	\$59,793,131	\$63,373,341	\$69,428,560
Local/ Tax Revenue	\$16,951,415	\$16,176,015	\$18,212,610
Federal Revenue	\$31,225,218	\$23,873,516	\$18,912,354
Expenses	\$121,885,146	\$111,226,929	\$117,161,467
Un-Appropriated	\$15,474,321	\$26,510,783	\$11,477,784

*Shows expending all federal grants awarded, the district plans to spend these grants over the grant period 2023-2024.

FY 2023 SCHOOL BUDGETS BY FUND

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods.

The Idaho Falls School District 91 is divided into 30 different funds: In the current year the district has added 3 funds, two of these funds were added to account for various federal revenue grants from the COVID-19 Pandemic funds, the last fund was created for a new capital project.

- Each Fund has its own revenues and expenses.
- Each Fund is self-balancing with transactions between funds accounted for as transfers.

Fund Accounts:

The following pages show the revenues and expenses for each fund as budgeted. This represents the official budget that is to be approved by the Board of Trustees and submitted to the Idaho State Department of Education.

Definitions:

Administrator: someone who holds an administrative certificate and serves as the head of a building or department. It includes supervisory responsibilities. Examples: principal, assistant principal, superintendent, assistant superintendent, director.

Certified: someone holding an Idaho instructional or pupil personnel certificate who serves in a position requiring the certificate. Examples: teacher, counselor, speech language pathologist, school nurse, psychologist, coordinator.

Classified: someone working in a position that does not require an Idaho instructional, pupil personnel or administrative certificate. Examples: administrative assistant, bus driver, business manager, human

resources, payroll clerk, custodian, secretary, network administrator, programmer, child nutrition worker, paraprofessional, electrician.

FTE: Full-time equivalency. For administrators or certified staff, one FTE is equal to a full-time assignment for an administrator or certified staff member. For classified staff, one FTE is equal to 2,080 hours or 52 weeks at 40 hours per week. Many classified staff work only during the school year, so their assignments are often less than one FTE.

Benefits: (include the following)

- Social Security and Medicaid (FICA) - 7.65% of wages
- PERSI (Public Employee Retirement System of Idaho) - 11.94% of wages of employees who work 20 or more hours per week
- PERSI Sick Leave - .21% of wages of PERSI eligible employees, due to PERSI sick leave holiday through June 30, 2025
- Workers' compensation - .64% to 5.80% of wages depending on worker classification
- Medical insurance: For FY23 the district has opted to join the State of Idaho Insurance plan at an approximate cost of \$12,500 per full time employee.
- Dental insurance: Provided as part of the state plan
- Life insurance: The district provides individual options for employees

ADA: Average Daily Attendance (ADA) is calculated from public school data submitted to the State Department of Education on a periodic basis. For funding purposes, there are two calculations of ADA: 1) from the first day of school through the first Friday in November, and 2) the best 28 weeks of the entire school year. A day of attendance is defined in the State Board of Education rules and is basically a minimum of 2 1/2 hours for kindergarten students and a minimum of 4 hours for grades 1-12.

Enrollment: For both FY22 and FY23 the state is operating under a temporary rule using Enrollment. Additionally, the state has formulated a committee to look at its current statutory model of the school funding formula during the next legislative season to make determinations for future funding of schools in Idaho.



Public School Foundation Program

	Public Schools & IESDB ORIGINAL FY 2022 Appropriation	Public Schools & IESDB REVISED FY 2022 Appropriation	Public Schools & IESDB FY 2023 Appropriation	\$ Change from ORIGINAL Appropriation	% Chg	\$ Change from REVISED FY 2022 Appropriation	% Chg
1. REVENUES							
a. General Fund	\$2,050,066,000	\$2,110,235,800	\$2,318,085,700	\$258,023,700	12.5%	\$207,853,900	9.8%
STATE DEDICATED REVENUE							
b. Endowment / Lands	\$55,004,000	\$55,004,000	\$61,765,800	\$6,761,800	12.3%	\$6,761,800	12.3%
c. Miscellaneous	8,000,000	8,000,000	7,000,000	(1,000,000)	-12.5%	(1,000,000)	-12.5%
d. Lottery Dividend	21,000,000	21,000,000	31,687,500	10,687,500	50.9%	10,687,500	50.9%
e. Bond Levy Equalization Fund	14,125,000	14,125,000	34,773,800	20,648,800	71.1%	20,648,800	71.1%
f. Cigarette and Lottery Taxes	4,024,800	4,024,800	4,024,800	0	0.0%	0	0.0%
TOTAL STATE DEDICATED REVENUE	\$102,153,800	\$102,153,800	\$128,665,000	\$26,481,100	25.9%	\$26,481,100	25.9%
TOTAL STATE REVENUES	\$2,162,219,800	\$2,212,389,700	\$2,446,741,700	\$234,352,000	10.6%	\$234,352,000	10.6%
FEDERAL REVENUES							
g. Federal Revenues	\$250,000,000	\$324,000,000	\$324,000,000	\$74,000,000	29.6%	\$0	0.0%
h. Federal Revenues (Federal COVID-19 Relief - ESSER I, II Funds)	219,994,500	219,994,500	105,983,700	(114,010,800)	-51.8%	(114,010,800)	-51.8%
i. Federal Revenues (CFAC Federal Funds)	20,000,000	20,000,000	0	(20,000,000)	-100.0%	(20,000,000)	-100.0%
j. Federal Revenues (Federal COVID-19 Relief-ARPA/ESSER III Funds)	456,913,800	462,810,300	441,392,800	(15,521,000)	-3.4%	(21,417,500)	-4.6%
TOTAL FEDERAL REVENUES	\$946,908,300	\$1,026,804,800	\$871,376,500	(97,531,800)	-8.0%	(\$155,428,300)	-15.1%
TOTAL REVENUES	\$3,109,128,200	\$3,239,194,500	\$3,318,118,200	\$208,990,000	6.7%	\$78,923,700	2.4%
2. STATUTORY EXPENDITURES							
a. Transportation	\$89,449,100	\$89,449,100	\$98,573,100	\$9,124,000	10.2%	\$9,124,000	10.2%
b. Border Contracts	2,139,100	2,139,100	2,462,700	323,600	15.1%	323,600	15.1%
c. Exceptional Contracts and Tuition Equivalents	6,204,900	6,204,900	6,448,100	243,200	3.9%	243,200	3.9%
d. Salary-based Appointments (Administrators, Classified)	228,848,800	235,068,800	257,496,500	28,677,700	12.5%	22,449,700	9.6%
e. Employer's Benefit Obligations (Administrators, Classified)	44,831,500	46,046,700	50,441,600	5,610,100	12.5%	4,395,900	9.5%
f. Career Ladder Salaries	884,525,500	905,899,600	941,093,700	56,568,100	6.4%	35,944,100	3.9%
g. Career Ladder Employer's Benefit Obligations	173,273,500	177,465,700	185,566,600	13,678,100	7.3%	8,400,900	4.8%
h. Master Educator Premiums	1,893,700	1,893,700	2,903,600	(5,989,100)	-67.3%	(5,989,100)	-67.3%
i. Leadership Premiums	19,718,100	19,718,100	0	(19,718,100)	-100.0%	(19,718,100)	-100.0%
j. Teacher Incentive Award (Net1 Bd Cert)	4,024,500	4,024,500	40,000	(4,000)	0.0%	0	0.0%
k. Idaho Safe and Drug-Free Schools	4,024,500	4,024,500	4,024,500	0	0.0%	0	0.0%
l. Bond Levy Equalization Support Program	23,949,200	23,949,200	25,461,900	1,812,700	7.7%	1,812,700	7.7%
m. Charter School Facilities	13,204,500	13,204,500	13,204,500	0	0.0%	0	0.0%
n. Idaho Digital Learning Academy	34,034,500	15,954,500	30,916,200	2,881,700	20.3%	932,700	5.8%
o. School Facilities Funding (lottery)	21,000,000	21,000,000	31,687,500	10,687,500	50.9%	10,687,500	50.9%
p. School Facilities Maintenance Match	3,477,800	3,477,800	1,112,700	(2,365,100)	-68.0%	(2,365,100)	-68.0%
q. Advanced Opportunities	29,700,000	29,700,000	32,968,400	3,268,400	11.0%	3,268,400	11.0%
r. Math and Science Requirement	6,862,100	6,862,100	7,081,000	218,900	2.9%	218,900	2.9%
s. Continuous Improvement Plans and Training	652,000	652,000	652,000	0	0.0%	0	0.0%
t. Military-based Education	1,400,000	1,400,000	1,400,000	0	0.0%	0	0.0%
u. College and Career Advisors and Student Mentors	9,000,000	9,000,000	9,000,000	0	0.0%	0	0.0%
v. Literacy Intervention	26,146,800	26,146,800	72,812,000	46,665,200	178.5%	46,665,200	178.5%
3. NON-STATUTORY EXPENDITURES							
a. Technology (Classroom, Wireless Infrastructure, IIMS Mtlce)	26,500,000	26,500,000	26,500,000	0	0.0%	0	0.0%
b. IT Staffing	4,000,000	4,000,000	4,000,000	0	0.0%	0	0.0%
c. Student Achievement Assessments	2,258,500	2,258,500	2,258,500	0	0.0%	0	0.0%
d. Math Initiative	1,817,800	1,817,800	1,817,800	0	0.0%	0	0.0%
e. English Language Learners	4,870,000	4,870,000	4,870,000	0	0.0%	0	0.0%
f. Professional Development (Reading Coaches, District Funding)	13,350,000	13,350,000	13,350,000	0	0.0%	0	0.0%
g. Remediation / Waiver (non Title I)	5,106,300	5,106,300	5,306,300	200,000	3.9%	200,000	3.9%
h. Content and Curriculum	4,450,000	4,450,000	5,020,000	570,000	12.8%	570,000	12.8%
4. FEDERAL EXPENDITURES							
a. Federal Funds	250,000,000	324,000,000	324,000,000	74,000,000	29.6%	0	0.0%
b. Federal Funds (Federal COVID-19 Relief - ESSER I, II Funds)	219,994,500	219,994,500	105,983,700	(114,010,800)	-51.8%	(114,010,800)	-51.8%
c. Federal Funds (CFAC Federal Funds)	20,000,000	20,000,000	0	(20,000,000)	-100.0%	(20,000,000)	-100.0%
d. COVID-19 K-12 Relief-ARPA/ESSER III Funds	5,000,000	5,000,000	0	(5,000,000)	-100.0%	(5,000,000)	-100.0%
e. Federal Funds (Federal COVID-19 Relief-ARPA/ESSER III Funds)	456,913,800	462,810,300	441,392,800	(15,521,000)	-3.4%	(21,462,500)	-4.6%
5. IDAHO EDUCATIONAL SERVICES FOR THE DEAF & THE BLIND							
a. Deaf Services	\$7,557,000	7,798,000	8,132,200	575,200	7.6%	344,200	4.4%
b. Outreach	\$4,224,400	4,224,400	5,167,800	943,400	22.3%	943,400	22.3%
TOTAL EXPENDITURES	\$2,632,142,700	\$2,747,201,700	\$2,709,526,500	77,385,800	2.9%	(37,673,200)	-1.4%
6. PUBLIC EDUCATION STABILIZATION FUNDS							
7. NET STATE FUNDING	\$0	\$0	\$0	\$0	N/A	\$0	N/A
8. SUPPORT UNITS	\$476,985,500	\$491,992,800	\$608,589,700	\$131,604,200	27.6%	\$136,596,900	23.7%
9. DISTRIBUTION FACTOR	16,146	16,654	16,941	795	4.9%	287	1.7%
a. State Health Insurance	\$13,316	\$13,316	\$19,698	\$6,382	47.9%	\$6,382	47.9%
b. State Discretionary per Support Unit	16,226	16,226	16,226	\$0	0.0%	0	0.0%
DISTRIBUTION FACTOR	\$29,542	\$29,542	\$35,924	\$6,382	21.6%	\$6,382	21.6%

*Includes Trailer Bills - House Bills 805, 807

Preschool Exceptional Program –Function 522000: The instructional activities and services of teachers and classroom aides who work to meet the needs of preschool exceptional students. (Examples: Classroom teachers, aides, supplies, and equipment for the resource rooms.)

- Salary and benefits for teachers and paraprofessionals

Gifted and Talented Program –Function 524000: The instructional activities and services of teachers and classroom aides who work to meet the needs of gifted and talented students. (Examples: Classroom teachers, aides, supplies, and equipment for the gifted and talented classrooms.)

Expense Summary:

- Salary and benefits for teachers
- Services include field trips, printing, professional development
- Supplies include classroom supplies

Interscholastic Competition Programs –Function 531000: The extra-curricular programs and activities which normally supplement the institutional curriculum program.

These programs involve student participation in competitive interscholastic events which are scheduled and sponsored by the school.

- Salary and benefits for administrators (athletic director at Idaho Falls and Skyline High Schools), program directors, coaches and assistant coaches for all high school and middle school athletics
- Services include game management
- Supplies include equipment needed for the interscholastic program



School Activities Program –Function 531000: School sponsored activities which are an adjunct to the instructional curriculum and include student financed and managed activities

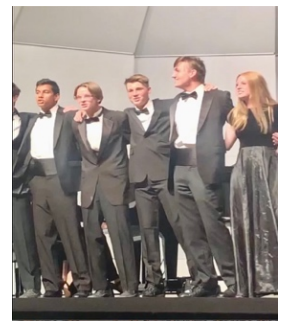
- Salary and benefits for advisors for debate, drama, choir, newspaper, yearbook, band, orchestra, student government

Summer School Program –Function 541000: Programs of instruction that provide classroom instruction during the summer months between the end of the regular school term and the beginning of the next regular school term. Summer school programs are not considered as part of, or eligible for, the state educational support program.

- Salary and benefits for extended school year personnel supporting special education students

Detention Center Program –Function 546000: Programs of instruction designed to service the needs of students at a Juvenile Detention Center facility.

- Salary and benefits for teachers
- Supplies include classroom supplies



SUPPORT SERVICES -FUNCTION 611000-616000: Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

Attendance, Guidance, and Health Programs –Function 611000: Activities designed to assess and improve the well-being of students and to supplement the teaching process.

- *Attendance and Social Work Services.* Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community.

- *Guidance Services.* Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.
- *Heath Services.* Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate nursing services.
- *Other Services:* Additional school level staff – intervention specialists, Social Emotional Learning specialists, and instructional paraeducators to support the increased needs of students in populations disproportionately impacted by COVID – 19

Expense Summary:

- Salary and benefits for counselors, psychologists, school nurses and health techs, college and career coordinator, classified staff for attendance clerks, registrars, and counseling secretaries, classified staff for college and career advisors, and classified staff or LPNs
- Services include field trips, professional development
- Supplies include classroom supplies, online resources

Special Services Program –Function 616000: The personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other state approved personnel.

Expense Summary:

- Salary and benefits for psychologists, speech and language pathologists.
- Services include in-district travel, and contracted services for special education.
- Supplies include testing protocols, nursing supplies, assistive technology

SUPPORT SERVICES INSTRUCTIONAL –FUNCTION 621000-632000: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Instructional Improvement Program –Function 621000:

- *Improvement of Instruction.* Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- *Instruction and Curriculum Development.* Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
- *Instructional Staff Training.* Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.



Expense Summary:

- Salary and benefits for directors, coordinators in curriculum, elementary assistant principals, assessment, instructional technology and K-3 literacy, classified staff for clerical support and printer
- Services include printing, professional development, travel
- Supplies include training supplies, online resources

Educational Media Program -Function 622000: Activities concerned with directing, managing, and supervising educational media services (e.g. supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function.

Expense Summary:

- Salary and benefits for certified media generalists and classified staff including media center specialists and media center aides for elementary schools.
- Supplies include books, magazines, other media center materials, and supplies for book repair

Instructional Related Technology -Function 623000: This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors utilizing operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks and similar operations should be captured in this code.



- ***Technology Service Supervision and Administration.*** Activities concerned with directing, managing, and supervising data processing services.
- ***Systems Analysis and Planning.*** Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.
- ***Systems Application Development.*** Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- ***Systems Operations.*** Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.
- ***Network Support.*** Services that support the networks used for instruction-related activities.
- ***Professional Development for Instruction-Focused Technology Personnel.*** Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.

Expense Summary:

- Salary and benefits for director and classified staff for instructional technology support

- Services include professional development for instructional technology staff and travel reimbursement for instructional technology staff
- Supplies include student technology devices

GENERAL ADMINISTRATIVE SERVICES –FUNCTION 631000-656000: Activities concerned with establishing and administering policy for operating the school district.

Board of Education –Function 631000: Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board/secretary and clerk service.

- *Supervision of Board of Education Services.* Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors.
- *Board Secretary/Clerk Services.* The activities required to perform the duties of the Secretary or Clerk of the Board of Education.
- *Board Treasurer Services.* The activities required to perform the duties of the Treasurer of the Board of Education.
- *Election Services.* Services rendered in connection with any school's system election, including elections of officers and bond elections.
- *Tax Assessment and Collection Services.* Services rendered in connection with tax assessment and collection.
- *Staff Relations and Negotiations.* Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
- *Other Board of Education Services.* Board of Education services that cannot be classified under the preceding areas of responsibility.
- *Legal Services.*

Expense Summary:

- Services include legal services, auditing, appraisals, flex administration fees, fingerprinting fees, board training and travel to National School Boards Association and Idaho School Boards Association meetings, dues for Board membership
- Supplies include general supplies needed for Board meetings

District Administration –Function 632000: Activities associated with the overall general administration of or executive responsibility for the entire school district.

Expense Summary:

- Salary and benefits for superintendent, assistant superintendents, directors, and classified staff for clerical support.
- Services include copier leases, postage, printing, professional development, travel to state meetings and trainings, membership dues for association memberships
- Supplies include office supplies, office chairs, flyers, toner

School Administration Program –Function 641000: Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties and full-time department chairpersons.

Expense Summary:

- Salary and benefits for school principals, assistant principals, and classified staff for clerical support
- Services include postage and travel to trainings
- Supplies include office supplies

Business Operations Program –Function 651000: Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.

Expense Summary:

- Salary and benefits for CFO, director, classified business staff, classified human resources staff, and classified payroll staff

Central Services Program –Function 655000: Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment and materials used in schools or school system operations.

Expense Summary:

- Salary and benefits for classified warehouse staff

Administrative Technology Services –Function 656000: Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities may include expenditures for internal technology support, as well as support provided by external vendors utilizing operating funds. These activities include costs associated with administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

- *Technology Service Supervision and Administration.* Activities concerned with directing, managing, and supervising data processing services.
- *Systems Analysis and Planning.* Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.
- *Systems Application Development.* Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- *Systems Operations.* Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.
- *Network Support*
- *Hardware Maintenance and Support*
- *Professional Development Costs for Administrative Technology Personnel*
- *Other Technology Services.* Activities concerned with data processing not described above.

Expense Summary:

- Salary and benefits for a director and classified administrative technology support
- Services include cyber security contract, professional development for administrative technology staff
- Supplies include technology supplies

OPERATION AND MAINTENANCE SERVICES -FUNCTION 661000-667000: Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Buildings - Care Program (Custodial) -Function 661000: The programs concerned with the daily custodial needs and the utility services for all school buildings in the district. Objects of expenditure would include salaries, benefits, utilities, supplies, building insurance, and other building care costs as well as building rental and property insurance costs.

Expense Summary:

- Salary and benefits for a director, custodial specialist and classified custodians along with substitute custodians
- Services include utilities, telecommunications, copier lease, and contracted custodial services
- Supplies include building custodial cleaning supplies and restroom supplies (paper towels, soap, toilet paper)
- Insurance includes the property insurance on all district buildings

Maintenance - Buildings and Equipment (Non-Student-Occupied Buildings) -Function 663000:

Activities associated with the physical maintenance of buildings and equipment in the school district for non-student occupied buildings, i.e., the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment. Also included are expenditures to student occupied buildings that are not allowed in 664- Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY).

Expense Summary:

- Salary and benefits for classified staff for technology wiring and repair staff
- Services include contracted building repair for non-student occupied buildings, technology hardware services and software services for all buildings, and professional development
- Supplies include technology wiring, hardware parts, and supplies needed for the repair and maintenance of non-student occupied buildings

Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY) -Function 664000:

Activities associated with the physical maintenance of buildings and equipment in student-occupied buildings, i.e., the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment for the school programs that are in compliance with Idaho Code 33-1019.

Expense Summary:

- Salary and benefits for a director, classified custodial staff, and classified maintenance personnel including electrician, plumber, painter, HVAC, energy manager along with summer temporary workers
- Capital includes infrastructure projects
- Services include contracted building repair for student occupied buildings, repair of musical instruments, copier lease, printing and professional development for maintenance staff
- Supplies include parts and supplies for the maintenance and repair of student occupied buildings

Maintenance - Grounds -Function 665000: Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds and roadway maintenance, and other general grounds work.

Expense Summary:

- Salary and benefits for classified staff for grounds supervisor, mechanic, irrigation specialist and grounds keepers
- Services include contracted irrigation system installation and support
- Supplies include parts and supplies for the maintenance and repair of the grounds

Security/Safety –Function 667000: Activities concerned with maintaining an environment for students and staff, whether they are in transit to or from school, on a campus or an administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, installation and monitoring of school fire alarm systems, providing school crossing guards, and related costs incurred in effort to ensure the basic safety and security of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.

Expense Summary:

- Services include the partial cost of 4 contracted school resource officers. The remaining cost is paid from fund 246.

TRANSPORTATION SERVICES –FUNCTION 681-683000: Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities.

Pupil-To-School Transportation –Function 681000: Activities involved in operating school buses for student transportation to and from school, between schools within the district, and for approved instructional field trips from the time the vehicle leaves the point of storage until they return to the point of storage. (Allowable costs for reimbursement under the School Support Program are defined in the Transportation Manual.)



Expense Summary:

- Salary and benefits for a director, classified clerical support, classified mechanics, classified bus drivers, and classified bus aides along with additional costs for substitute bus drivers and substitute bus aides and additional costs associated with field trips and other extra hours.
- Services include contracted repair of buses, utilities for the transportation facility, laundry services, professional development
- Supplies include parts and supplies for the repair and maintenance of the buses, fuel

Pupil-Activity Transportation –Function 682000: Activities involved in operating school buses for student transportation to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)



Expense Summary:

- Services include costs associated with extra-curricular transportation
- Supplies include parts and supplies for the repair and maintenance of the buses, fuel

General Transportation Program –Function 683000: Activities involved in maintaining school vehicles. These include repairing or replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety. (Maintenance of school buses should be coded to 681 Pupil-To-School Transportation.)

- Services include contracted repair on district vehicles, CDL tests for bus drivers
- Supplies include parts and supplies for the repair and maintenance of district vehicles, fuel for maintenance vehicles

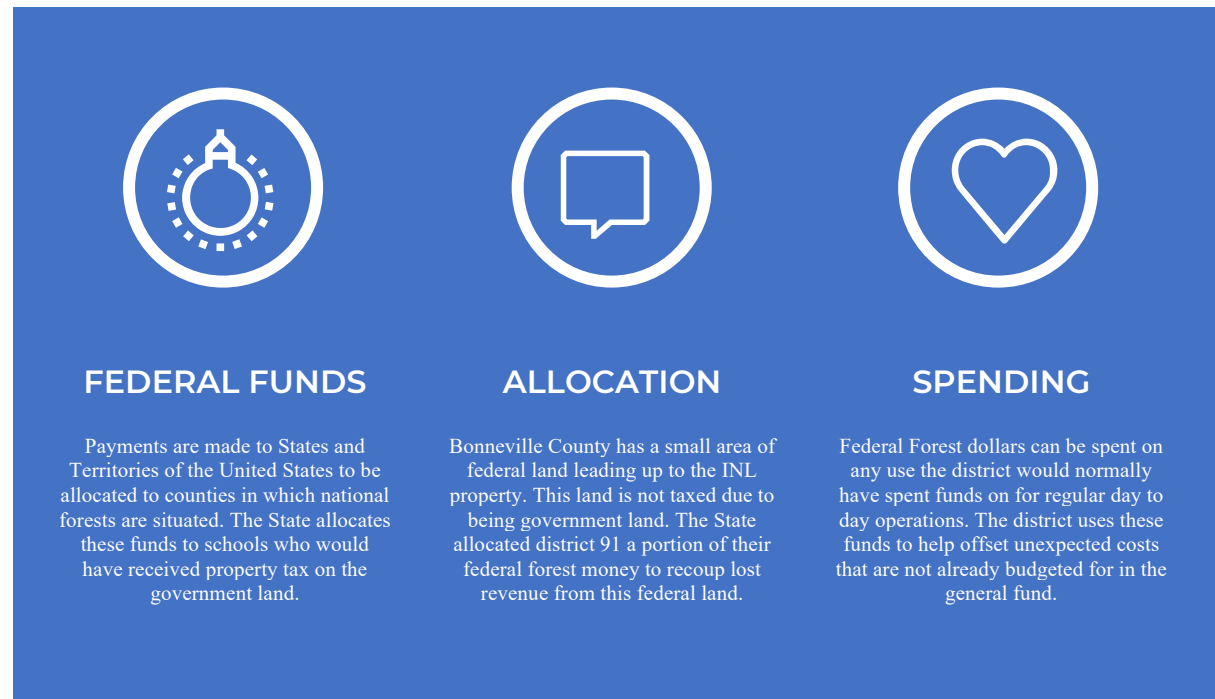
BUDGET										Page 4
REVENUES										GENERAL M & O
July 1, 2022 - June 30, 2023										FUND NO: 100
each entry to the nearest dollar amount.										
REVENUES	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	
Estimated Fund Balance, July 1	\$14,091,346	*****	\$11,885,566	40	429000	Other County				
Taxes - General M & O	6,800,000	6,800,000		41	420000	TOTAL COUNTY	0	*****	0	0
Taxes - Supplemental				42						
Taxes - Emergency				43	431100	Base Support Program	49,540,721	53,714,070		
Taxes - Tort				44	431200	Transportation Support	2,300,000	2,225,000		
Taxes - Tuition				45	431400	Exceptional Child/SED Support				
Taxes - Cooperative				46	431500	Border Tuition Support				
Taxes - Migrant				47	431600	Tuition Equivalency	150,000	150,000		
Taxes - Other				48	431800	Benefit Apportionment	6,773,685	7,395,631		
Taxes - Plant Facility				49	431900	Other State Support	2,377,161	3,711,912		
Taxes - Bond & Interest				50	432100	Driver Education Program				
TOTAL TAXES	6,800,000	*****	6,800,000	51	432400	Professional Technical Program	133,326	283,326		
Penalty: Delinquent Taxes	30,500			52	437000	Lottery/Additional State Maintenance	678,345	605,865		
Tuition From Individuals				53	438000	Revenue in Lieu of Tax Replacement	151,500	151,500		
Tuition From Districts in Idaho				54	439000	Other State Revenue				
Tuition From Out of State Districts				55	430000	TOTAL STATE	62,104,738	*****	68,237,304	
Earnings on Investments	50,000	50,000		56						
School Food Service				57		Indirect Unrestricted Federal				
Meal Sales: Non-reimbur.				58	442000	Direct Restricted Federal				
Other Food Sales				59	443000	Title I - ESEA				
Admissions/Activities	350,000	350,000		60	445100	Title VI, ESEA - Innovative Practices Program				
Bookstore Sales				61	445200	Perkins III - Vocational Technical Act				
Clubs, Org. Dues, Etc.				62	445300	Adult Education				
School Fees & Charges				63	445400	Child Nutrition Reimbursement				
Other Student Revenues				64	445500	IDEA Part B (School Age & Preschool)				
Community Service				65	445600	Other Indirect Federal Programs				
Rentals	5,000	5,000		66	445900	Impact Aid - P.L. 874				
Contributions/Donations	25,000	25,000		67	448200	TOTAL FEDERAL	0	*****	0	
Transportation Fees	100,000	100,000		68	440000	Proceeds: Bonds, Capital Leases, et. al.				
Other Local	137,800	25,000		69	453000	Sale of Fixed Assets				
TOTAL OTHER LOCAL	698,300	*****	555,000	70	450000	TOTAL OTHER	0	*****	0	
TOTAL LOCAL (Line 13 + 38)	7,498,300		7,355,000	71	450000	TOTAL REVENUES	69,603,038	*****	75,592,304	
				72	460000	TRANSFERS IN	76,379	122,937	122,937	
				73		TOTAL BALANCE + REVENUES + TRANSFERS		*****		
				74	400000	(Lines 1 + 74 + 76)	\$83,770,763		\$87,600,807	

S.D.E.	BUDGET EXPENDITURES										Page 5									
										GENERAL M & O FUND										
July 1, 2022 - June 30, 2023										FUND NO: 100										
NOTE: Round each entry to the nearest dollar amount.																				
EXPENDITURES										EXPENDITURES										
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers								
1	512	Elementary School Program	19,877,645	21,424,225	14,578,760	5,909,044	288,275	648,146												
2	515	Secondary School Program	18,333,335	18,531,461	12,243,558	5,281,778	250,875	755,250												
3	517	Alternative School Program	841,722	867,265	540,584	228,831	59,200	38,650												
4	519	Vocational-Technical Program	875,476	1,867,119	1,059,553	507,566	0	300,000												
5	521	Special Education Program	4,363,197	5,367,812	3,574,288	1,640,299	77,625	75,600												
6	522	Special Education Preschool Program	392,188	386,230	270,700	115,530	0	0												
7	524	Gifted & Talented Program	234,124	260,210	181,127	72,983	1,375	4,725												
8	531	Interscholastic Program	655,109	1,258,464	590,649	97,815	320,000	125,000												
9	532	School Activity Program	204,366	154,616	91,408	18,208	15,000	30,000												
10	541	Summer School Program	214,545	50,880	22,199	8,681	5,000	15,000												
11	542	Adult School Program	0	0																
12	546	Detention Center Program	120,200	113,116	81,500	28,466	0	3,150												
13																				
14	500	TOTAL INSTRUCTION	46,111,907	50,281,398	33,234,326	13,909,201	1,017,350	1,995,521	125,000	0	0	0								
15																				
16	611	Attendance-Guidance-Health Program	3,282,884	3,645,523	2,485,899	1,048,746	1,365	109,513												
17	616	Special Education Support Services Prog	788,225	1,077,471	662,154	259,092	142,800	13,425												
18																				
19	621	Instruction Improvement Program	1,209,916	1,536,250	907,359	313,891	300,000	15,000												
20	622	Educational Media Program	455,967	744,902	486,689	143,213	15,000	100,000												
21	623	Instruction-Related Technology Program	2,457,286	1,292,420	920,788	361,632	10,000	0												
22	631	Board of Education Program	357,514	467,163	0	0	275,000	17,500			174,663									
23	632	District Administration Program	1,057,557	1,493,339	947,164	338,675	155,000	52,500												
24																				
25	641	School Administration Program	4,365,881	4,843,453	3,445,365	1,276,838	95,150	26,100												
26																				
27	651	Business Operation Program	681,277	849,339	519,871	202,468	102,000	25,000												
28	655	Central Service Program	124,680	123,150	82,072	41,078	0	0												
29	656	Administrative Technology Services Prog	503,697	365,106	100,452	38,429	189,000	37,225												
30	661	Buildings-Care Program (Custodial)	3,476,535	3,269,673	1,442,714	755,796	875,500	21,000			174,663									
31	663	Maintenance - Non Student Occupied	298,484	300,156	103,693	32,813	80,150	83,500												
32	664	Maintenance - Student Occupied Bldgs	2,004,805	2,176,749	1,167,446	505,953	270,100	233,250												
33	665	Maintenance - Grounds	496,859	469,857	182,065	85,667	118,125	84,000												
34	667	Security Program	160,000	168,000	0	0	168,000	0												
35																				
36	681	Pupil - To School Trans. Program	3,596,723	3,462,679	1,657,236	850,843	84,500	870,100												
37	682	Pupil - Activity Trans. Program	201,000	206,000			200,000	6,000												
38	683	General Transportation Program	57,000	194,000			147,000	47,000												
Subtotal (carried over to page b)			25,576,290	26,685,230	15,110,967	6,255,134	3,228,690	1,741,113	0	0	349,326	0								
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S.D.E.	BUDGET											Page 6
	EXPENDITURES											GENERAL M & O FUND
	July 1, 2022 - June 30, 2023											FUND NO: 100
NOTE: Round each entry to the nearest dollar amount.												
		EXPENDITURES										
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
39	691	Other Support Services Program	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
40				0								
41	600	TOTAL SUPPORT SERVICES	25,576,290	26,685,230	15,110,967	6,255,134	3,228,690	1,741,113	0	0	349,326	0
42												
44	710	Child Nutrition Program		0								
45	720	Community Services Program		0								
46	730	Enterprise Operations		0								
47	740	Student Activity Program		0								
48												
49	700	TOTAL NONINSTRUCTION	0	0	0	0	0	0	0	0	0	0
50												
51	810	Capital Assets - Student Occupied		0								
52	811	Capital Assets - NonStudent Occupied		0								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0
55												
56	911	Debt Services Program - Principal		0								
57	912	Debt Services Program - Interest		0								
58	913	Debt Services Program - Refunded Debt		0								
59	920	Transfers Out	197,000	197,000								197,000
60												
61	900	TOTAL OTHER SERVICES	197,000	197,000	0	0	0	0	0	0	0	197,000
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+ 53+60)										
65												
66	950	Contingency Reserve	\$3,538,228	\$3,858,181								
67		(5% of line 63) (Applies to General Fund only)										
68												
69		TOTAL APPROPRIATION	\$75,423,425	\$81,021,809								
70		(Line 63 + line 66)										
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	\$14,091,346	\$11,885,566								
76		Revenues + Transfers In	\$69,679,417	\$75,715,241								
77		TOTAL REVENUE (lines 74 + 75)	\$83,770,763	\$87,600,807								
78												
79		Total Appropriation	\$75,423,425	\$81,021,809								
80		Unappropriated Balance	\$8,347,338	\$6,578,998								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$83,770,763	\$87,600,807								
(Applies to General Fund only)												
BUDGET SUMMARY:												
The total on line 76 must equal the total on line 80.												

FUND 220 FEDERAL FOREST RESERVE:

This is the Federal Forest Reserve Fund, the revenues for this fund come indirectly from the Federal Government for a pro-rated share of permits issued to public/private enterprises located on Federal Forest land in Idaho Falls District 91. This fund can be used for remodeling of facilities and other current expenses.



S.D.E.	BUDGET REVENUES July 1, 2022 - June 30, 2023										FEDERAL FOREST RESERVE FUND NO: 220			Page 7
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	Totals	Line Amounts *****							
1	320000	Estimated Fund Balance, July 1	\$160,559				\$162,848	40	429000	Other County				
2								41	420000	TOTAL COUNTY	0	*****		0
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	*****		0		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	*****		0
17	414200	Tuition From Districts in Idaho						56						
18	414300	Tuition From Out of State Districts						57						
19								58	442000	Indirect Unrestricted Federal				
20	415000	Earnings on Investments						59	443000	Direct Restricted Federal				
21								60	445100	Title I - ESEA				
22	416100	School Food Service						61	445200	Title VI, ESEA - Innovative Practices Program				
23	416200	Meal Sales: Non-reimbur.						62	445300	Perkins III - Vocational Technical Act				
24	416900	Other Food Sales						63	445400	Adult Education				
25								64	445500	Child Nutrition Reimbursement				
26	417100	Admissions/Activities						65	445600	IDEA Part B (School Age & Preschool)				
27	417200	Bookstore Sales						66	445900	Other Indirect Federal Programs	33,000	33,915		
28	417300	Clubs, Org. Dues, Etc.						67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges						68	440000	TOTAL FEDERAL	33,000	*****		33,915
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	*****		0
34	419100	Rentals						73						
35	419200	Contributions/Donations						74		TOTAL REVENUES	33,000	*****		33,915
36	419300	Transportation Fees						75						
37	419900	Other Local						76	460000	TRANSFERS IN				0
38		TOTAL OTHER LOCAL	0	*****		0		77						
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****		0			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$193,559	*****		\$196,763

S.D.E.	BUDGET EXPENDITURES July 1, 2022 - June 30, 2023										FOREST RESERVE FUND FUND NO: 220				Page 8
	NOTE: Round each entry to the nearest dollar amount.														
	EXPENDITURES														
		Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
Line	Code		Budget	Budget											
1	512	Elementary School Program	12,205	16,958				16,958							
2	515	Secondary School Program	12,206	16,957				16,957							
3	517	Alternative School Program		0											
4	519	Vocational-Technical Program		0											
5	521	Special Education Program		0											
6	522	Special Education Preschool Program		0											
7	524	Gifted & Talented Program		0											
8	531	Interscholastic Program		0											
9	532	School Activity Program		0											
10	541	Summer School Program		0											
11	542	Adult School Program		0											
12	546	Detention Center Program		0											
13															
14	500	TOTAL INSTRUCTION	24,411	33,915	0	0	0	33,915	0	0	0	0			
15															
16	611	Attendance-Guidance-Health Program		0											
17	616	Special Education Support Services Prog		0											
18															
19	621	Instruction Improvement Program		0											
20	622	Educational Media Program		0											
21	623	Instruction-Related Technology Program	6,300	162,848					162,848						
22	631	Board of Education Program		0											
23	632	District Administration Program		0											
24															
25	641	School Administration Program		0											
26															
27	651	Business Operation Program		0											
28	655	Central Service Program		0											
29	656	Administrative Technology Services Prog		0											
30	661	Buildings-Care Program (Custodial)		0											
31	663	Maintenance - Non Student Occupied		0											
32	664	Maintenance - Student Occupied Bldgs		0											
33	665	Maintenance - Grounds		0											
34	667	Security Program		0											
35															
36	681	Pupil - To School Trans. Program		0											
37	682	Pupil - Activity Trans. Program		0											
38	683	General Transportation Program		0											
Subtotal (carried over to page b)			6,300	162,848	0	0	0	0	162,848	0	0	0			

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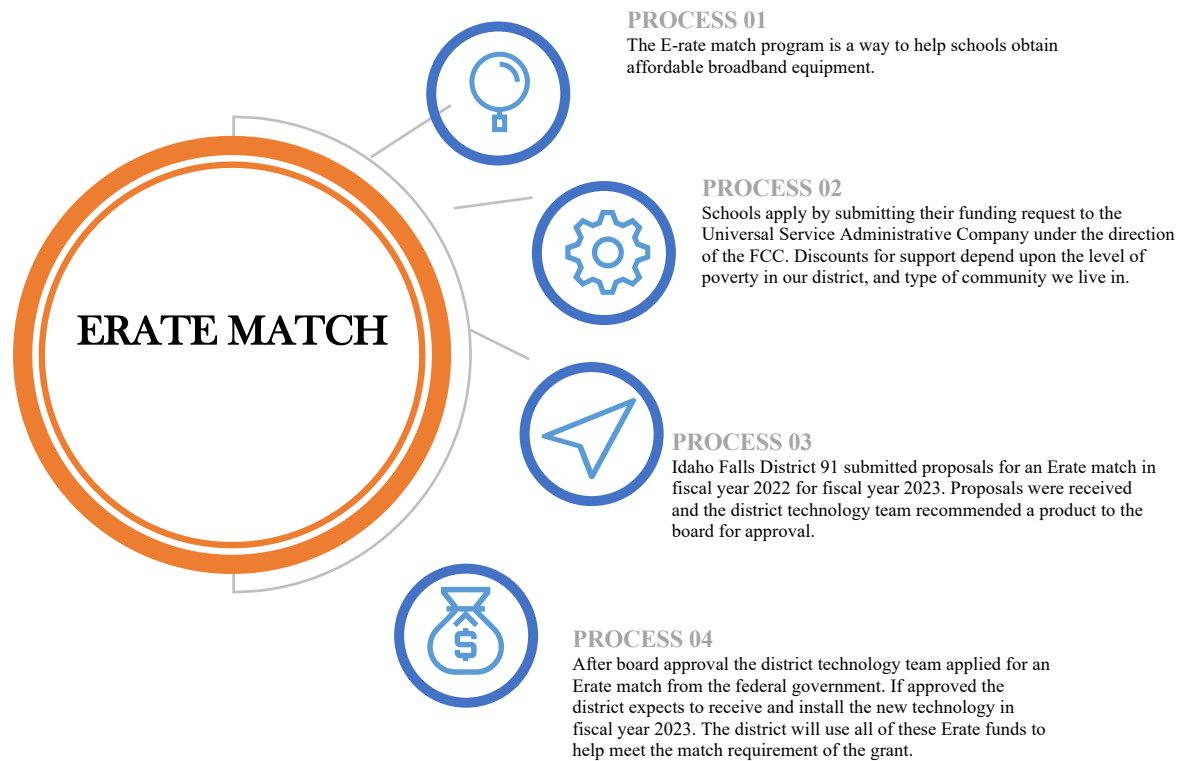
S.D.E.	BUDGET EXPENDITURES										FOREST RESERVE FUND				
	July 1, 2022 - June 30, 2023										FUND NO: 220				
NOTE: Round each entry to the nearest dollar amount.															
	EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800			
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Retirement	Insurance-Judgment	Transfers			
39	691	Other Support Services Program		0											
40															
41	600	TOTAL SUPPORT SERVICES	6,300	162,848	0	0	0	0	162,848	0	0	0			
42															
44	710	Child Nutrition Program		0											
45	720	Community Services Program		0											
46	730	Enterprise Operations		0											
47	740	Student Activity		0											
48															
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0			
50															
51	810	Capital Assets - Student Occupied		0											
52	811	Capital Assets - NonStudent Occupied		0											
53															
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0			
55															
56	911	Debt Services Program - Principal		0											
57	912	Debt Services Program - Interest		0											
58	913	Debt Services Program - Refunded Debt		0											
59	920	Transfers Out		0											
60															
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0			
62															
63		TOTAL EXPENDITURES													
64		(Lines 14+41+48+53+60)	30,711	196,763	0	0	0	33,915	162,848	0	0	0			
65															
66															
67															
68															
69		TOTAL APPROPRIATION	30,711	196,763											
70		(Line 63 + line 66)													
71															
72															
73		BUDGET SUMMARY													
74															
75		Beginning Fund Balance	160,559	162,848											
76		Revenues + Transfers In	33,000	33,915											
77		TOTAL REVENUE (lines 74 + 75)	193,559	196,763											
78															
79		Total Appropriation	30,711	196,763											
80		Unappropriated Balance	162,848	\$0											
81		TOTAL APPROPRIATION (lines 78 + 79)	193,559	196,763											
BUDGET SUMMARY:															
The total on line 77 must equal the total on line 81.															

BUDGET SUMMARY:

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

FUND 232 ERATE MATCH:

These are state funds provided to the district to help offset the cost of the district match for a federal e-rate program. These funds will be used in fiscal year 2023 to offset the portion of the match the district provides to update its existing technology infrastructure under the new grant provided by the federal government



S.D.E.	BUDGET										Page 10	
	REVENUES										FUND NAME: ERATE	
	July 1, 2022 - June 30, 2023										FUND NO: 232	
NOTE: Round each entry to the nearest dollar amount.												
REVENUES		Prior Year	Proposed	Budget	Line		Code	REVENUES	Prior Year	Proposed	Budget	
Line	Code	Budget	Line Amounts	Totals	Line	Code	Item	Item	Budget	Line Amounts	Totals	
1	320000	Estimated Fund Balance, July 1	*****	\$40,311	40	429000	Other County					
2					41	420000	TOTAL COUNTY		0	*****	0	
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	*****	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	*****	0	
17	414200	Tuition From Districts in Idaho			56							
18	414300	Tuition From Out of State Districts			57							
19					58	442000	Indirect Unrestricted Federal					
20	415000	Earnings on Investments			59	443000	Direct Restricted Federal					
21					60	445100	Title I - ESEA					
22	416100	School Food Service			61	445200	Title VI, ESEA - Innovative Practices Program					
23	416200	Meal Sales: Non-reimbur.			62	445300	Perkins III - Vocational Technical Act					
24	416900	Other Food Sales			63	445400	Adult Education					
25					64	445500	Child Nutrition Reimbursement					
26	417100	Admissions/Activities			65	445600	IDEA Part B (School Age & Preschool)					
27	417200	Bookstore Sales			66	445900	Other Indirect Federal Programs					
28	417300	Clubs, Org. Dues, Etc.			67	448200	Impact Aid - P.L. 874					
29	417400	School Fees & Charges			68	440000	TOTAL FEDERAL		0	*****	0	
30	417900	Other Student Revenues			69							
31					70	451000	Proceeds: Bonds, Capital Leases, et. al.					
32	418100	Community Service			71	453000	Sale of Fixed Assets					
33					72	450000	TOTAL OTHER		0	*****	0	
34	419100	Rentals			73							
35	419200	Contributions/Donations			74		TOTAL REVENUES		0	*****	0	
36	419300	Transportation Fees			75							
37	419900	Other Local			76	460000	TRANSFERS IN				0	
38		TOTAL OTHER LOCAL	0	*****	77							
39	410000	TOTAL LOCAL (Line 13 + 38)		*****		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)		\$ 40,311	*****	\$ 40,311	

S.D.E.	BUDGET EXPENDITURES										FUND NAME: ERATE		Page 11
	July 1, 2022 - June 30, 2023										FUND NO: 232		
	SPECIAL LOCAL 230 THROUGH 239												
NOTE: Round each entry to the nearest dollar amount.													
	EXPENDITURES												
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
1	512	Elementary School Program		0									
2	515	Secondary School Program		0									
3	517	Alternative School Program		0									
4	519	Vocational-Technical Program		0									
5	521	Special Education Program		0									
6	522	Special Education Preschool Program		0									
7	524	Gifted & Talented Program		0									
8	531	Interscholastic Program		0									
9	532	School Activity Program		0									
10	541	Summer School Program		0									
11	542	Adult School Program		0									
12	546	Detention Center Program		0									
13													
14	500	TOTAL INSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15													
16	611	Attendance-Guidance-Health Program		0									
17	616	Special Education Support Services Prog		0									
18													
19	621	Instruction Improvement Program		0									
20	622	Educational Media Program		0									
21	623	Instruction-Related Technology Program		40,311					40,311				
22	631	Board of Education Program		0									
23	632	District Administration Program		0									
24													
25	641	School Administration Program		0									
26													
27	651	Business Operation Program		0									
28	655	Central Service Program		0									
29	656	Administrative Technology Services Prog		0									
30	661	Buildings-Care Program (Custodial)		0									
31	663	Maintenance - Non Student Occupied		0									
32	664	Maintenance - Student Occupied Bldgs		0									
33	665	Maintenance - Grounds		0									
34	667	Security Program		0									
35													
36	681	Pupil - To School Trans. Program		0									
37	682	Pupil - Activity Trans. Program		0									
38	683	General Transportation Program		0									
Subtotal (carried over to page b)			0	40,311	0	0	0	0	40,311	0	0	0	
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S.D.E.					BUDGET EXPENDITURES							FUND NAME: ERATE		Page 12
					July 1, 2022 - June 30, 2023							FUND NO: 232		
					SPECIAL LOCAL 230 THROUGH 239									

BUDGET SUMMARY:

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

FUND 238 STUDENT ACTIVITY FUNDS:



This fund is a compilation of school funds from all the schools within the district and includes the district athletic funds. These amounts are budgeted for and spent at the individual school level and are considered “trust funds” by the district. These funds must be spent on student activities or for student purposes and are not directly controlled by the district. However, the district does an annual audit of all student funds, and all student funds are under the same requirements for spending/receiving as all other district funds, the policies and procedures directing the collection and uses of district funds can be found in board policy, under Section 0300.



Sports: Sports account for the largest portion of student funds spent at the school level. Schools receive money in general fund to offset the cost of Athletics.

Activities/Clubs: Activities and Clubs like Chess, Yearbook, & Spanish Club account for the second largest use of student funds.

Other Student Uses: Other student uses would include graduation parties, dances, projects, and other student led activities.

S.D.E.	BUDGET										Page 13
	REVENUES										STUDENT ACTIVITY
	July 1, 2022 - June 30, 2023										FUND NO: 238
NOTE: Round each entry to the nearest dollar amount.											
	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts
	1	320000	Estimated Fund Balance, July 1	\$853,097	*****	\$754,175	40	429000	Other County		
	2						41	420000	TOTAL COUNTY	0	*****
	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	*****	0	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	*****
	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	*****
	30	417900	Other Student Revenues	856,084	862,853		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	*****
	34	419100	Rentals				73				
	35	419200	Contributions/Donations				74		TOTAL REVENUES	856,084	*****
	36	419300	Transportation Fees				75				
	37	419900	Other Local				76	460000	TRANSFERS IN		0
	38		TOTAL OTHER LOCAL	856,084	*****	862,853	77				
	39	410000	TOTAL LOCAL (Line 13 + 38)	856,084	*****	862,853		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$1,709,181	*****
											\$1,617,028

S.D.E.	BUDGET EXPENDITURES										STUDENT ACTIVITY				Page 14
July 1, 2022 - June 30, 2023															
NOTE: Round each entry to the nearest dollar amount.															
EXPENDITURES															
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
1	512	Elementary School Program		0											
2	515	Secondary School Program		0											
3	517	Alternative School Program		0											
4	519	Vocational-Technical Program		0											
5	521	Special Education Program		0											
6	522	Special Education Preschool Program		0											
7	524	Gifted & Talented Program		0											
8	531	Interscholastic Program		0											
9	532	School Activity Program	955,006	856,085			340,500	390,007	125,578						
10	541	Summer School Program		0											
11	542	Adult School Program		0											
12	546	Detention Center Program		0											
13															
14	500	TOTAL INSTRUCTION	955,006	856,085	0	0	340,500	390,007	125,578	0	0	0			
15															
16	611	Attendance-Guidance-Health Program		0											
17	616	Special Education Support Services Prog		0											
18															
19	621	Instruction Improvement Program		0											
20	622	Educational Media Program		0											
21	623	Instruction-Related Technology Program		0											
22	631	Board of Education Program		0											
23	632	District Administration Program		0											
24															
25	641	School Administration Program		0											
26															
27	651	Business Operation Program		0											
28	655	Central Service Program		0											
29	656	Administrative Technology Services Prog		0											
30	661	Buildings-Care Program (Custodial)		0											
31	663	Maintenance - Non Student Occupied		0											
32	664	Maintenance - Student Occupied Bldgs		0											
33	665	Maintenance - Grounds		0											
34	667	Security Program		0											
35															
36	681	Pupil - To School Trans. Program		0											
37	682	Pupil - Activity Trans. Program		0											
38	683	General Transportation Program		0											
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0			
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S.D.E.	BUDGET										Page 15		
	EXPENDITURES										STUDENT ACTIVITY		
	July 1, 2022 - June 30, 2023										FUND NO: 238		
NOTE: Round each entry to the nearest dollar amount.													
	EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
39	691	Other Support Services Program		0									
40													
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0	
42													
44	710	Child Nutrition Program		0									
45	720	Community Services Program		0									
46	730	Enterprise Operations		0									
47	740	Student Activity		0									
48													
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	
50													
51	810	Capital Assets - Student Occupied		0									
52	811	Capital Assets - NonStudent Occupied		0									
53													
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0	
55													
56	911	Debt Services Program - Principal		0									
57	912	Debt Services Program - Interest		0									
58	913	Debt Services Program - Refunded Debt		0									
59	920	Transfers Out		0									
60													
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0	
62													
63		TOTAL EXPENDITURES											
64		(Lines 14+41+48+53+60)	955,006	856,085	0	0	340,500	390,007	125,578	0	0	0	
65													
66													
67													
68													
69		TOTAL APPROPRIATION	\$955,006	\$856,085									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	\$853,097	\$754,175									
76		Revenues + Transfers In	\$856,084	\$862,853									
77		TOTAL REVENUE (lines 74 + 75)	\$1,709,181	\$1,617,028									
78													
79		Total Appropriation	\$955,006	\$856,085									
80		Unappropriated Balance	\$754,175	\$760,943									
81		TOTAL APPROPRIATION (lines 78 + 79)	\$1,709,181	\$1,617,028									
					BUDGET SUMMARY:								
					The total on line 77 must equal the total on line 81.								

BUDGET SUMMARY:

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

FUND 243 STATE PROFESSIONAL TECHNICAL:

This is a special local fund that provides additional funding for capstone courses that meet the following criteria:

- 15% of students must come from a different attendance zone
- Must have an active advisory committee
- Must have a sequence of courses and have a high-end capstone course
- Must have articulation agreements with post-secondary education
- Must have a work-based learning component of sufficient durations for students in capstone courses

Revenue Summary: The funding for this fund comes from the State of Idaho and is based on Average Daily Attendance as reported by the school district 3 times a year.

Expense Summary:

- Salaries and benefits for administrator teachers
- Supplies used in the CTE (Career Technical Education) program
- Capitol objects - equipment purchased for the CTE program



S.D.E.	BUDGET										STATE PROFESSIONAL TECHNICAL				Page 22
	REVENUES										FUND NO: 243				
	July 1, 2022 - June 30, 2023														
NOTE: Round each entry to the nearest dollar amount.															
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals				
1	320000	Estimated Fund Balance, July 1	\$582,346	*****	\$469,021	40	429000	Other County							
2						41	420000	TOTAL COUNTY	0	*****	0			0	
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	333,000	335,451					
13		TOTAL TAXES	0	*****	0	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	333,000	*****	335,451				
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	*****	0			0	
30	417900	Other Student Revenues				69									
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.							
32	418100	Community Service				71	453000	Sale of Fixed Assets							
33						72	450000	TOTAL OTHER	0	*****	0			0	
34	419100	Rentals				73									
35	419200	Contributions/Donations				74		TOTAL REVENUES	333,000	*****	335,451				
36	419300	Transportation Fees				75									
37	419900	Other Local				76	460000	TRANSFERS IN						0	
38		TOTAL OTHER LOCAL	0	*****	0	77									
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$915,346	*****	\$804,472				

S.D.E.	BUDGET										STATE PROFESSIONAL TECHNICAL				Page 23
	EXPENDITURES										FUND NO: 243				
	July 1, 2022 - June 30, 2023														
NOTE: Round each entry to the nearest dollar amount.															
EXPENDITURES															
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
			Budget	Budget											
1	512	Elementary School Program		0										800	
2	515	Secondary School Program		0											
3	517	Alternative School Program		0											
4	519	Vocational-Technical Program	446,325	804,472	314,910	136,588			352,974						
5	521	Special Education Program		0											
6	522	Special Education Preschool Program		0											
7	524	Gifted & Talented Program		0											
8	531	Interscholastic Program		0											
9	532	School Activity Program		0											
10	541	Summer School Program		0											
11	542	Adult School Program		0											
12	546	Detention Center Program		0											
13															
14	500	TOTAL INSTRUCTION	446,325	804,472	314,910	136,588	0	0	352,974	0	0	0	0	0	
15															
16	611	Attendance-Guidance-Health Program		0											
17	616	Special Education Support Services Prog		0											
18															
19	621	Instruction Improvement Program		0											
20	622	Educational Media Program		0											
21	623	Instruction-Related Technology Program		0											
22	631	Board of Education Program		0											
23	632	District Administration Program		0											
24															
25	641	School Administration Program		0											
26															
27	651	Business Operation Program		0											
28	655	Central Service Program		0											
29	656	Administrative Technology Services Prog		0											
30	661	Buildings-Care Program (Custodial)		0											
31	663	Maintenance - Non Student Occupied		0											
32	664	Maintenance - Student Occupied Bldgs		0											
33	665	Maintenance - Grounds		0											
34	667	Security Program		0											
35															
36	681	Pupli - To School Trans. Program		0											
37	682	Pupil - Activity Trans. Program		0											
38	683	General Transportation Program		0											
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0	0	0	
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S.D.E.	BUDGET EXPENDITURES										STATE PROFESSIONAL TECHNICAL				Page 24
	July 1, 2022 - June 30, 2023										FUND NO: 243				
NOTE: Round each entry to the nearest dollar amount.															
EXPENDITURES															
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800			
39	691	Other Support Services Program	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
40															
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0			
42															
44	710	Child Nutrition Program		0											
45	720	Community Services Program		0											
46	730	Enterprise Operations		0											
47	740	Student Activity Program		0											
48															
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0			
50															
51	810	Capital Assets - Student Occupied		0											
52	811	Capital Assets - NonStudent Occupied		0											
53															
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0			
55															
56	911	Debt Services Program - Principal		0											
57	912	Debt Services Program - Interest		0											
58	913	Debt Services Program - Refunded Debt		0											
59	920	Transfers Out		0											
60															
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0			
62															
63															
64		TOTAL EXPENDITURES													
65		(Lines 14+41+48+53+60)													
66															
67															
68															
69		TOTAL APPROPRIATION													
70		(Line 63 + line 66)													
71															
72															
73		BUDGET SUMMARY													
74															
75		Beginning Fund Balance													
76		Revenues + Transfers In													
77		TOTAL REVENUE (lines 74 + 75)													
78															
79		Total Appropriation													
80		Unappropriated Balance													
81		TOTAL APPROPRIATION (lines 78 + 79)													
BUDGET SUMMARY:															
The total on line 77 must equal the total on line 81.															

BUDGET SUMMARY:

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

FUND 245 STATE TECHNOLOGY:

This money is allocated to school districts in Idaho for technology items related to classrooms, classroom infrastructure, and instructional management systems. Additionally, this fund can be used for any state approved technology items and technology staffing. This is the second year that the state has cut funding for this program.

Revenue Summary: The funding for this fund comes from the State of Idaho and is based on midterm Average Daily Attendance as reported by the school district, plus a base amount.

Expense Summary:

- Salaries and benefits for classified instructional technology staff members
- Supplies include cables, printers, projectors, document cameras, software.
- Capital objects – student laptops and Chromebooks, teacher laptops



S.D.E.	BUDGET										Page 25	
	REVENUES										TECHNOLOGY - STATE	
	July 1, 2022 - June 30, 2023										FUND NO: 245	
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	
1	320000	Estimated Fund Balance, July 1	\$188,258	*****	\$0	40	429000	Other County				
2						41	420000	TOTAL COUNTY	0	*****	0	
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	836,207	743,805		
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program				
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program				
13		TOTAL TAXES	0	*****	0	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	836,207	*****	743,805	
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	*****	0	
30	417900	Other Student Revenues				69						
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.				
32	418100	Community Service				71	453000	Sale of Fixed Assets				
33						72	450000	TOTAL OTHER	0	*****	0	
34	419100	Rentals				73						
35	419200	Contributions/Donations				74		TOTAL REVENUES	836,207	*****	743,805	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN			0	
38		TOTAL OTHER LOCAL	0	*****	0	77						
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0	400000		TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$1,024,465	*****	\$743,805	

S.D.E.	BUDGET EXPENDITURES										Page 26 TECHNOLOGY - STATE FUND NO: 245			
July 1, 2022 - June 30, 2023														
NOTE: Round each entry to the nearest dollar amount.														
		EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
1	512	Elementary School Program		0										
2	515	Secondary School Program		0										
3	517	Alternative School Program		0										
4	519	Vocational-Technical Program		0										
5	521	Special Education Program		0										
6	522	Special Education Preschool Program		0										
7	524	Gifted & Talented Program		0										
8	531	Interscholastic Program		0										
9	532	School Activity Program		0										
10	541	Summer School Program		0										
11	542	Adult School Program		0										
12	546	Detention Center Program		0										
13														
14	500	TOTAL INSTRUCTION	0	0	0	0	0	0	0	0	0	0		
15														
16	611	Attendance-Guidance-Health Program		0										
17	616	Special Education Support Services Prog		0										
18														
19	621	Instruction Improvement Program		0										
20	622	Educational Media Program		0										
21	623	Instruction-Related Technology Program	1,024,465	743,805	124,338	49,358			570,109					
22	631	Board of Education Program		0										
23	632	District Administration Program		0										
24														
25	641	School Administration Program		0										
26														
27	651	Business Operation Program		0										
28	655	Central Service Program		0										
29	656	Administrative Technology Services Prog		0										
30	661	Buildings-Care Program (Custodial)		0										
31	663	Maintenance - Non Student Occupied		0										
32	664	Maintenance - Student Occupied Bldgs		0										
33	665	Maintenance - Grounds		0										
34	667	Security Program		0										
35														
36	681	Pupil - To School Trans. Program		0										
37	682	Pupil - Activity Trans. Program		0										
38	683	General Transportation Program		0										
Subtotal (carried over to page b)			1,024,465	743,805	124,338	49,358	0	0	570,109	0	0	0		
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S.D.E.					BUDGET EXPENDITURES													TECHNOLOGY - STATE				Page 27
					July 1, 2022 - June 30, 2023													FUND NO: 245				
NOTE: Round each entry to the nearest dollar amount.																						
	EXPENDITURES				Prior Year	Proposed	100	200	300	400	500	600	700	800								
Line	Code	Functions/Programs		Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers									
39	691	Other Support Services Program			0																	
40																						
41	600	TOTAL SUPPORT SERVICES		1,024,465	743,805	124,338	49,358	0	0	570,109	0	0	0									
42																						
44	710	Child Nutrition Program			0																	
45	720	Community Services Program			0																	
46	730	Enterprise Operations			0																	
47	740	Student Activity Program			0																	
48																						
49	700	TOTAL NON-INSTRUCTION		0	0	0	0	0	0	0	0	0	0									
50																						
51	810	Capital Assets - Student Occupied			0																	
52	811	Capital Assets - Non-Student Occupied			0																	
53																						
54	800	TOTAL CAPITAL ASSET PROGRAMS		0	0	0	0	0	0	0	0	0	0									
55																						
56	911	Debt Services Program - Principal			0																	
57	912	Debt Services Program - Interest			0																	
58	913	Debt Services Program - Refunded Debt			0																	
59	920	Transfers Out			0																	
60																						
61	900	TOTAL OTHER SERVICES		0	0	0	0	0	0	0	0	0	0									
62																						
63		TOTAL EXPENDITURES																				
64		(Lines 14+41+48+59+60)		1,024,465	743,805	124,338	49,358	0	0	570,109	0	0	0									
65																						
66																						
67																						
68																						
69		TOTAL APPROPRIATION		\$1,024,465	\$743,805																	
70		(Line 63 + line 66)																				
71																						
72																						
73		BUDGET SUMMARY																				
74																						
75		Beginning Fund Balance		\$188,258	\$0																	
76		Revenues + Transfers In		\$836,207	\$743,805																	
77		TOTAL REVENUE (lines 74 + 75)		\$1,024,465	\$743,805																	
78																						
79		Total Appropriation		\$1,024,465	\$743,805																	
80		Unappropriated Balance		\$0	\$0																	
81		TOTAL APPROPRIATION (lines 78 + 79)		\$1,024,465	\$743,805																	
														BUDGET SUMMARY:								
														The total on line 77 must equal the total on line 81.								

BUDGET SUMMARY:
The total on line 77 must equal the total on line 81.

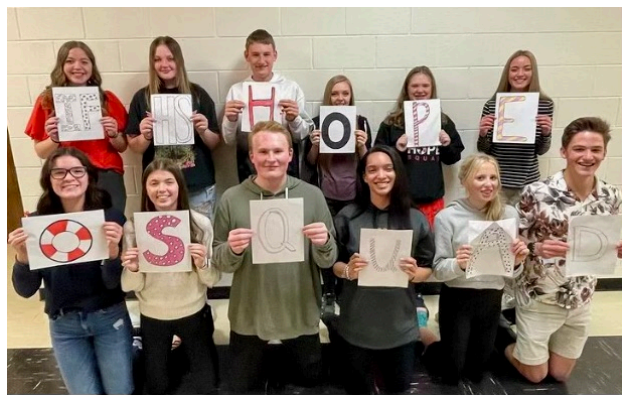
FUND 246 STATE SUBSTANCE ABUSE:

This money is allocated to school districts in Idaho to help pay for school resource officers, counseling services, and drug education programs.

Revenue Summary: The funding for this fund comes from the State of Idaho from the tax on tobacco sales and is based on full-term Average Daily Attendance as reported by the school district, plus a base amount of \$2,000.

Expense Summary:

- Services – partial costs for school resource officers. The remaining cost is in the general fund. This also includes professional development in the areas related to this fund.
- Supplies include books and pamphlets used by counselors, and safety supplies.



***“KINDNESS IS SPREADING
SUNSHINE INTO PEOPLE’S
LIVES, REGARDLESS OF THE
WEATHER” ~RAKTTIVIST***



S.D.E.	BUDGET										Page 28		
	REVENUES										SUBSTANCE ABUSE - STATE		
	July 1, 2022 - June 30, 2023										FUND NO: 246		
NOTE: Round each entry to the nearest dollar amount.													
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals		
1	320000	Estimated Fund Balance, July 1	\$132,284	*****	\$144,096	40	429000	Other County					
2						41	420000	TOTAL COUNTY	0	*****	0		
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	109,200	112,000			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program					
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program					
13		TOTAL TAXES	0	*****	0	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	109,200	*****	112,000		
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	*****	0		
30	417900	Other Student Revenues				69							
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.					
32	418100	Community Service				71	453000	Sale of Fixed Assets					
33						72	450000	TOTAL OTHER	0	*****	0		
34	419100	Rentals				73							
35	419200	Contributions/Donations				74		TOTAL REVENUES	109,200	*****	112,000		
36	419300	Transportation Fees				75							
37	419900	Other Local				76	460000	TRANSFERS IN			0		
38		TOTAL OTHER LOCAL	0	*****	0	77							
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$241,484	*****	\$256,096		

S.D.E.	BUDGET EXPENDITURES										SUBSTANCE ABUSE - STATE				Page 29
July 1, 2022 - June 30, 2023															FUND NO: 246
NOTE: Round each entry to the nearest dollar amount.															
		EXPENDITURES													
Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
1	512	Elementary School Program		0											
2	515	Secondary School Program		0											
3	517	Alternative School Program		0											
4	519	Vocational-Technical Program		0											
5	521	Special Education Program		0											
6	522	Special Education Preschool Program		0											
7	524	Gifted & Talented Program		0											
8	531	Interscholastic Program		0											
9	532	School Activity Program		0											
10	541	Summer School Program		0											
11	542	Adult School Program		0											
12	546	Detention Center Program		0											
13															
14	500	TOTAL INSTRUCTION	0	0	0	0	0	0	0	0	0	0			
15															
16	611	Attendance-Guidance-Health Program		0											
17	616	Special Education Support Services Prog		0											
18															
19	621	Instruction Improvement Program	22,388	61,463			11,463	50,000							
20	622	Educational Media Program		0											
21	623	Instruction-Related Technology Program		0											
22	631	Board of Education Program		0											
23	632	District Administration Program		0											
24															
25	641	School Administration Program		0											
26															
27	651	Business Operation Program		0											
28	655	Central Service Program		0											
29	656	Administrative Technology Services Prog		0											
30	661	Buildings-Care Program (Custodial)		0											
31	663	Maintenance - Non Student Occupied		0											
32	664	Maintenance - Student Occupied Bldgs		0											
33	665	Maintenance - Grounds		0											
34	667	Security Program	75,000	100,000			100,000								
35															
36	681	Pupil - To School Trans. Program		0											
37	682	Pupil - Activity Trans. Program		0											
38	683	General Transportation Program		0											
Subtotal (carried over to page b)			97,388	161,463	0	0	111,463	50,000	0	0	0	0			
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S.D.E.					BUDGET EXPENDITURES						SUBSTANCE ABUSE - STATE				Page 30
					July 1, 2022 - June 30, 2023						FUND NO: 246				
NOTE: Round each entry to the nearest dollar amount.															
		EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800	
Line	Code	Functions/Programs	Budget	Budget			Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
39	691	Other Support Services Program			0										
40															
41	600	TOTAL SUPPORT SERVICES	97,388	161,463	0	0	0	0	111,463	50,000	0	0	0	0	
42															
44	710	Child Nutrition Program			0										
45	720	Community Services Program			0										
46	730	Enterprise Operations			0										
47	740	Student Activity Program			0										
48															
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0	
50															
51	810	Capital Assets - Student Occupied			0										
52	811	Capital Assets - NonStudent Occupied			0										
53															
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0	0	0	
55															
56	911	Debt Services Program - Principal			0										
57	912	Debt Services Program - Interest			0										
58	913	Debt Services Program - Refunded Debt			0										
59	920	Transfers Out			0										
60															
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	
62															
63		TOTAL EXPENDITURES													
64		(Lines 14+41+48+53+60)	97,388	161,463	0	0	0	0	111,463	50,000	0	0	0	0	
65															
66															
67															
68															
69		TOTAL APPROPRIATION	\$97,388	\$161,463											
70		(Line 63 + line 66)													
71															
72															
73		BUDGET SUMMARY													
74															
75		Beginning Fund Balance	\$132,284	\$144,096											
76		Revenues + Transfers In	\$109,200	\$112,000											
77		TOTAL REVENUE (lines 74 + 75)	\$241,484	\$256,096											
78															
79		Total Appropriation	\$97,388	\$161,463											
80		Unappropriated Balance	\$144,096	\$94,633											
81		TOTAL APPROPRIATION (lines 78 + 79)	\$241,484	\$256,096											
BUDGET SUMMARY:															
The total on line 77 must equal the total on line 81.															

BUDGET SUMMARY:

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

FUND 250 ESSER III, ARPA DISCRETIONARY:

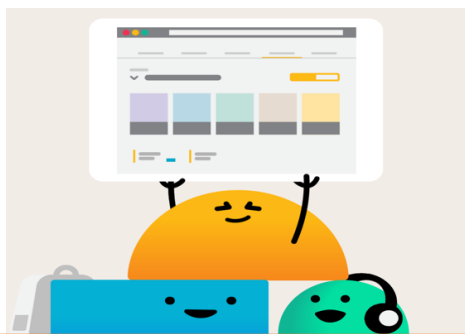
The CARES Act, CRRSA Act, and ARP Act provide vital support to States, LEAs, and schools as they work to reopen schools safely, maximize in-person instructional time, and address the impact of the COVID-19 pandemic on students, educators, and families.

Revenue Summary: ARP ESSER: DISCRETIONARY FUNDING: The additional funding for ESSER provided in the ARP Act.

Expense Summary: The district budgeted these funds using committee input in the summer of 2021, the decision was made to use the funds for needed capital upgrades like the Idaho Falls High School electrical upgrade, curricular materials and supplies, new CTE school materials, supplies, lease payments, and renovations, and two curriculum adoptions. The spending plan has submitted to the SDE for approval and various projects are under way. Additionally, this fund is being used to offset some of the funding cuts not restored in FY23 by the state, specifically leadership premiums, and technology funding shortages.



**IFHS ELECTRICAL
UPGRADE**



NEW K-8 MATH ADOPTION



S.D.E.	BUDGET REVENUES July 1, 2022 - June 30, 2023										Page 34 ESSER III, ARPA FUND NO: 250		
NOTE: Round each entry to the nearest dollar amount.													
REVENUES		REVENUES		Prior Year		Proposed		Budget		REVENUES		Prior Year	
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals	Budget	Totals
1	320000	Estimated Fund Balance, July 1	\$0	*****	\$0	40	429000	Other County					
2						41	420000	TOTAL COUNTY	0	*****	0		0
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	*****	0	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	*****	0		0
17	414200	Tuition From Districts in Idaho				56							
18	414300	Tuition From Out of State Districts				57							
19						58	442000	Indirect Unrestricted Federal	2,845,869		3,812,579		
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	2,845,869	*****	3,812,579		
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	*****	0		0
34	419100	Rentals				73							
35	419200	Contributions/Donations				74		TOTAL REVENUES	2,845,869	*****	3,812,579		
36	419300	Transportation Fees				75							
37	419900	Other Local				76	460000	TRANSFERS IN			0		0
38		TOTAL OTHER LOCAL	0	*****	0	77							
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$2,845,869	*****	\$3,812,579		

S.D.E.	BUDGET EXPENDITURES										Page 35												
July 1, 2022 - June 30, 2023												ESSER III, ARPA											
FUND NO: 250																							
NOTE: Round each entry to the nearest dollar amount.																							
		EXPENDITURES		Prior Year		Proposed		Salaries		Benefits		Purchased Services		Supplies Materials		Capital Objects		Debt Retirement		Insurance-Judgment		Transfers	
Line	Code	Functions/Programs		Budget		Budget																	
1	512	Elementary School Program		737,186		0																	
2	515	Secondary School Program		786,493		0																	
3	517	Alternative School Program				0																	
4	519	Vocational-Technical Program				0																	
5	521	Special Education Program				0																	
6	522	Special Education Preschool Program				0																	
7	524	Gifted & Talented Program				0																	
8	531	Interscholastic Program				0																	
9	532	School Activity Program				0																	
10	541	Summer School Program				0																	
11	542	Adult School Program				0																	
12	546	Detention Center Program				0																	
13																							
14	500	TOTAL INSTRUCTION		1,523,679		0		0		0		0		0		0		0		0		0	
15																							
16	611	Attendance-Guidance-Health Program				0																	
17	616	Special Education Support Services Prog				0																	
18																							
19	621	Instruction Improvement Program				0																	
20	622	Educational Media Program				0																	
21	623	Instruction-Related Technology Program		146,301		59,763		41,845		17,918													
22	631	Board of Education Program				0																	
23	632	District Administration Program		71,837		0																	
24																							
25	641	School Administration Program		82,478		0																	
26																							
27	651	Business Operation Program		7,172		0																	
28	655	Central Service Program				0																	
29	656	Administrative Technology Services Prog				0																	
30	661	Buildings-Care Program (Custodial)				0																	
31	663	Maintenance - Non Student Occupied				0																	
32	664	Maintenance - Student Occupied Bldgs				0																	
33	665	Maintenance - Grounds				0																	
34	667	Security Program				0																	
35																							
36	681	Pupil - To School Trans. Program				0																	
37	682	Pupil - Activity Trans. Program				0																	
38	683	General Transportation Program				0																	
				307,788		59,763		41,845		17,918		0		0		0		0		0		0	
Subtotal (carried over to page b)																							
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S.D.E.	BUDGET EXPENDITURES												Page 36
	July 1, 2022 - June 30, 2023												ESSER III, ARPA
	FUND NO: 250												
NOTE: Round each entry to the nearest dollar amount.													
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800	
39	691	Other Support Services Program	Budget 314,813	Budget 0									
40													
41	600	TOTAL SUPPORT SERVICES	622,601	59,763	41,845	17,918	0	0	0	0	0	0	
42													
44	710	Child Nutrition Program		0									
45	720	Community Services Program		0									
46	730	Enterprise Operations		0									
47	740	Student Activity Program		0									
48													
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	
50													
51	810	Capital Assets - Student Occupied	661,231	1,752,816					1,752,816				
52	811	Capital Assets - NonStudent Occupied	38,358	2,000,000					2,000,000				
53													
54	800	TOTAL CAPITAL ASSET PROGRAMS	699,589	3,752,816	0	0	0	0	3,752,816	0	0	0	
55													
56	911	Debt Services Program - Principal		0									
57	912	Debt Services Program - Interest		0									
58	913	Debt Services Program - Refunded Debt		0									
59	920	Transfers Out		0									
60													
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0	
62													
63		TOTAL EXPENDITURES											
64		(Lines 14+41+48+53+60)											
65													
66													
67													
68													
69		TOTAL APPROPRIATION	\$2,845,869	\$3,812,579	41,845	17,918	0	0	3,752,816	0	0	0	
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	\$0	\$0									
76		Revenues + Transfers In	\$2,845,869	\$3,812,579									
77		TOTAL REVENUE (lines 74 + 75)	\$2,845,869	\$3,812,579									
78													
79		Total Appropriation	\$2,845,869	\$3,812,579									
80		Unappropriated Balance	\$0	\$0									
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,845,869	\$3,812,579									
					BUDGET SUMMARY:								
					The total on line 77 must equal the total on line 81.								

BUDGET SUMMARY:

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

FUND 251, ESSA -IMPROVING BASIC PROGRAMS:

Title I-A: Improving Basic Programs is a federal program that helps students who are most at risk meet state academic standards and be proficient on state assessments. This program provides funding to districts and schools that can be used for professional development, extended-time programs, and other strategies to help raise achievement levels. Title I-A laws hold states, districts, and schools accountable for improving the academic achievement of all students.

Revenue Summary: This funding comes from the Federal Government and is designed to provide supplementary services for educationally disadvantaged students. The schools that are allocated these funds in our district are identified based on the following criteria:

- Higher than average percentage of students from low-income families based on free and reduced lunch services provided to the individual school.
- The district is also required to provide services to local private with identified student need.

Expense Summary:

- Salaries and benefits for an administrator, elementary assistant principals, teachers, and classified paraprofessionals
- Services include professional development, conferences, travel
- Supplies used in the Title I program which include textbooks, rewards, testing materials, instructional resources



S.D.E.	BUDGET				TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS				Page 34		
REVENUES				FUND NO: 251							
July 1, 2022 - June 30, 2023											
NOTE: Round each entry to the nearest dollar amount.											
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0	*****	0
3	411100	Taxes - General IM & 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	*****	0	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	*****	0
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	2,052,156	1,890,546	
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	2,052,156	*****	1,890,546
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	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	2,052,156	*****	1,890,546
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0
38		TOTAL OTHER LOCAL	0	*****	0	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2,052,156	*****	1,890,546

S.D.E.	BUDGET EXPENDITURES										TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS										Page 35			
July 1, 2022 - June 30, 2023															FUND NO: 251									
NOTE: Round each entry to the nearest dollar amount.																								
		EXPENDITURES	Prior Year	Proposed	Salaries	Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers												
Line	Code	Functions/Programs	Budget	Budget																				
1	512	Elementary School Program	1,371,653	1,481,016	1,103,854	355,982		21,180																
2	515	Secondary School Program	356,138	409,530	315,904	93,626																		
3	517	Alternative School Program		0																				
4	519	Vocational-Technical Program		0																				
5	521	Special Education Program		0																				
6	522	Special Education Preschool Program		0																				
7	524	Gifted & Talented Program		0																				
8	531	Interscholastic Program		0																				
9	532	School Activity Program		0																				
10	541	Summer School Program		0																				
11	542	Adult School Program		0																				
12	546	Detention Center Program		0																				
13																								
14	500	TOTAL INSTRUCTION	1,727,791	1,890,546	1,419,758	449,608	0	21,180	0	0	0	0												
15																								
16	611	Attendance-Guidance-Health Program		0																				
17	616	Special Education Support Services Prog		0																				
18																								
19	621	Instruction Improvement Program	180,040	0																				
20	622	Educational Media Program		0																				
21	623	Instruction-Related Technology Program		0																				
22	631	Board of Education Program		0																				
23	632	District Administration Program	86,995	0																				
24																								
25	641	School Administration Program	28,997	0																				
26																								
27	651	Business Operation Program		0																				
28	655	Central Service Program		0																				
29	656	Administrative Technology Services Prog		0																				
30	661	Buildings-Care Program (Custodial)		0																				
31	663	Maintenance - Non Student Occupied		0																				
32	664	Maintenance - Student Occupied Bldgs		0																				
33	665	Maintenance - Grounds		0																				
34	667	Security Program		0																				
35																								
36	681	Pupil - To School Trans. Program		0																				
37	682	Pupil - Activity Trans. Program		0																				
38	683	General Transportation Program		0																				
			296,032	0	0	0	0	0	0	0	0	0												
Subtotal (carried over to page b)																								
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S.D.E.	BUDGET										TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS				Page 36
	EXPENDITURES										FUND NO: 251				
	July 1, 2022 - June 30, 2023														
NOTE: Round each entry to the nearest dollar amount.															
EXPENDITURES															
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800			
39	691	Other Support Services Program	Budget	Budget	0										
40															
41	600	TOTAL SUPPORT SERVICES	296,032	0	0	0	0	0	0	0	0	0			
42															
44	710	Child Nutrition Program		0											
45	720	Community Services Program		0											
46	730	Enterprise Operations		0											
47	740	Student Activity Program		0											
48															
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0			
50															
51	810	Capital Assets - Student Occupied		0											
52	811	Capital Assets - NonStudent Occupied		0											
53															
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0			
55															
56	911	Debt Services Program - Principal		0											
57	912	Debt Services Program - Interest		0											
58	913	Debt Services Program - Refunded Debt		0											
59	920	Transfers Out	28,333	0											
60															
61	900	TOTAL OTHER SERVICES	28,333	0	0	0	0	0	0	0	0	0			
62															
63		TOTAL EXPENDITURES													
64		(Lines 14+41+49+53+60)													
65															
66															
67															
68															
69		TOTAL APPROPRIATION	\$2,052,156	\$1,890,546	1,419,758	449,608	0	21,180	0	0	0	0			
70		(Line 63 + line 66)													
71															
72															
73		BUDGET SUMMARY													
74															
75		Beginning Fund Balance	\$0	\$0											
76		Revenues + Transfers In	\$2,052,156	\$1,890,546											
77		TOTAL REVENUE (lines 74 + 75)	\$2,052,156	\$1,890,546											
78															
79		Total Appropriation	\$2,052,156	\$1,890,546											
80		Unappropriated Balance	\$0	\$0											
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,052,156	\$1,890,546											
BUDGET SUMMARY:															
The total on line 77 must equal the total on line 81.															

BUDGET SUMMARY:

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

FUND 253, TITLE I-C, ESSA -EDUCATION OF MIGRATORY CHILDREN:

The Migrant Education Program (MEP) is authorized by Title I, Part C of the Elementary and Secondary Education Act (ESEA) of 1965, as amended. There are several legislative, regulatory, and policy documents that apply to the operation of the MEP.

The Title I-C: Migrant Education Program supports educational programs for migratory children to reduce the impact of academic disruptions from repeated moves so that each child receives the same opportunity to meet academic content standards and can overcome barriers to transition successfully into postsecondary education and employment.

Revenue Summary: This funding comes from the Federal Government and is received in connection with the federal program that provides supplemental education and support services to migrant children whose parents seek temporary or seasonal work mostly in agriculture and food processing.

Expense Summary:

- Salaries and benefits for classified paraprofessionals
- Services include professional development
- Supplies used in the migrant program including books, laptops, and instructional resources



S.D.E.	BUDGET										Page 40	
	REVENUES										TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN	
	July 1, 2022 - June 30, 2023										FUND NO: 253	
NOTE: Round each entry to the nearest dollar amount.												
REVENUES		Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item		Prior Year Budget	Proposed Line Amounts	Budget Totals	
1	320000	Estimated Fund Balance, July 1	*****		40	429000	Other County					
2					41	420000	TOTAL COUNTY		0	*****	0	
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	*****	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	*****	0	
17	414200	Tuition From Districts in Idaho			56							
18	414300	Tuition From Out of State Districts			57							
19					58	442000	Indirect Unrestricted Federal					
20	415000	Earnings on Investments			59	443000	Direct Restricted Federal					
21					60	445100	Title I - ESEA		79,880	52,246		
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		79,880	*****	52,246	
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	*****	0	
34	419100	Rentals			73							
35	419200	Contributions/Donations			74		TOTAL REVENUES		79,880	*****	52,246	
36	419300	Transportation Fees			75							
37	419900	Other Local			76	460000	TRANSFERS IN				0	
38		TOTAL OTHER LOCAL	0	*****	77							
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)		79,880	*****	52,246	

S.D.E.	BUDGET EXPENDITURES										TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN					Page 41
July 1, 2022 - June 30, 2023																FUND NO: 253
NOTE: Round each entry to the nearest dollar amount.																
	EXPENDITURES															
Line	Code	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	13,924	0												
2	515	Secondary School Program	1,398	0												
3	517	Alternative School Program		0												
4	519	Vocational-Technical Program		0												
5	521	Special Education Program		0												
6	522	Special Education Preschool Program		0												
7	524	Gifted & Talented Program		0												
8	531	Interscholastic Program		0												
9	532	School Activity Program		0												
10	541	Summer School Program		0												
11	542	Adult School Program		0												
12	546	Detention Center Program		0												
13																
14	500	TOTAL INSTRUCTION	15,322	0	0	0	0	0	0	0	0	0				
15																
16	611	Attendance-Guidance-Health Program		0												
17	616	Special Education Support Services Prog		0												
18																
19	621	Instruction Improvement Program	32,215	52,246	23,034	16,916	5,596	6,700								
20	622	Educational Media Program		0												
21	623	Instruction-Related Technology Program		0												
22	631	Board of Education Program		0												
23	632	District Administration Program	31,241	0												
24																
25	641	School Administration Program		0												
26																
27	651	Business Operation Program		0												
28	655	Central Service Program		0												
29	656	Administrative Technology Services Prog		0												
30	661	Buildings-Care Program (Custodial)		0												
31	663	Maintenance - Non Student Occupied		0												
32	664	Maintenance - Student Occupied Bldgs		0												
33	665	Maintenance - Grounds		0												
34	667	Security Program		0												
35																
36	681	Pupil - To School Trans. Program		0												
37	682	Pupil - Activity Trans. Program		0												
38	683	General Transportation Program		0												
Subtotal (carried over to page b)			63,456	52,246	23,034	16,916	5,596	6,700	0	0	0	0				
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S.D.E.					BUDGET EXPENDITURES				TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN				Page 42	
					July 1, 2022 - June 30, 2023				FUND NO: 253					
NOTE: Round each entry to the nearest dollar amount.														
	EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
39	691	Other Support Services Program		\$0.00										
40														
41	600	TOTAL SUPPORT SERVICES	\$63,456.00	\$52,246.00	\$23,034.00	\$16,916.00	\$5,596.00	\$6,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
42														
44	710	Child Nutrition Program		0.00										
45	720	Community Services Program		0.00										
46	730	Enterprise Operations		0.00										
47	740	Student Activity 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	\$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	\$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	1,102.00	0.00										
60														
61	900	TOTAL OTHER SERVICES	\$1,102.00	\$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)												
65														
66														
67														
68														
69		TOTAL APPROPRIATION	\$79,880.00	\$52,246.00										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	0.00	0.00										
76		Revenues + Transfers In	79,880.00	52,246.00										
77		TOTAL REVENUE (lines 74 + 75)	79,880.00	52,246.00										
78														
79		Total Appropriation	79,880.00	52,246.00										
80		Unappropriated Balance	0.00	0.00										
81		TOTAL APPROPRIATION (lines 78 + 79)	\$79,880.00	\$52,246.00										
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														

BUDGET SUMMARY:

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

FUND 254, ESSER II, CRRSA ACT:

The CARES Act, CRRSA Act, and ARP Act provide vital support to States, LEAs, and schools as they work to reopen schools safely, maximize in-person instructional time, and address the impact of the COVID-19 pandemic on students, educators, and families. These Frequently Asked Questions (FAQs) are intended to clarify allowable uses of funds and describe how these funds may be used to implement actionable strategies to meet the urgent needs of students and educators as LEAs and schools work to return to and safely sustain in-person instruction, address the educational inequities that have been exacerbated by the COVID-19 pandemic, and address students' social, emotional, mental health, and academic needs.

Revenue Summary: ESSER II: The additional funding for ESSER provided in the CRRSA Act

Expense Summary: The district used most of these funds to offset the budget cuts implemented by the state of Idaho for technology funding. Additionally, these funds were used for both one-time payments in December and March, and to pay part time staff who did not receive Governor's money in May, a prorated portion of the bonus given to full time staff. These funds were used to add additional staff to schools during the year to help with behavior issues in classrooms. The district anticipates using the remaining funds for the new CTE center supplies and equipment, and curriculum adoptions for FY23. This fund is expected to be completely depleted in FY23.

Social Emotional Learning

Helping Your Students Succeed



S.D.E.	BUDGET EXPENDITURES										TITLE I-D, ESSA - NEGLECTED & DELINQUENT CHILDREN										Page 44
July 1, 2022 - June 30, 2023										FUND NO: 255											
NOTE: Round each entry to the nearest dollar amount.																					
EXPENDITURES										Prior Year	Proposed	100	200	300	400	500	600	700	800		
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers									
1	512	Elementary School Program		0																	
2	515	Secondary School Program		0																	
3	517	Alternative School Program		0																	
4	519	Vocational-Technical Program		0																	
5	521	Special Education Program		0																	
6	522	Special Education Preschool Program		0																	
7	524	Gifted & Talented Program		0																	
8	531	Interscholastic Program		0																	
9	532	School Activity Program		0																	
10	541	Summer School Program		0																	
11	542	Adult School Program		0																	
12	546	Detention Center Program	74,820	79,809	39,637	32,765		7,407													
13																					
14	500	TOTAL INSTRUCTION	74,820	79,809	39,637	32,765	0	7,407	0	0	0	0	0	0	0	0	0				
15																					
16	611	Attendance-Guidance-Health Program		0																	
17	616	Special Education Support Services Prog		0																	
18																					
19	621	Instruction Improvement Program		0																	
20	622	Educational Media Program		0																	
21	623	Instruction-Related Technology Program		0																	
22	631	Board of Education Program		0																	
23	632	District Administration Program		0																	
24																					
25	641	School Administration Program		0																	
26																					
27	651	Business Operation Program		0																	
28	655	Central Service Program		0																	
29	656	Administrative Technology Services Prog		0																	
30	661	Buildings-Care Program (Custodial)		0																	
31	663	Maintenance - Non Student Occupied		0																	
32	664	Maintenance - Student Occupied Bldgs		0																	
33	665	Maintenance - Grounds		0																	
34	667	Security Program		0																	
35																					
36	681	Pupil - To School Trans. Program		0																	
37	682	Pupil - Activity Trans. Program		0																	
38	683	General Transportation Program		0																	
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
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S.D.E.	BUDGET										TITLE I.D. ESSA - NEGLECTED & DELINQUENT CHILDREN				Page 45
	EXPENDITURES										FUND NO: 255				
	July 1, 2022 - June 30, 2023														
NOTE: Round each entry to the nearest dollar amount.															
EXPENDITURES															
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800			
39	691	Other Support Services Program	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
40				0											
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0			
42															
44	710	Child Nutrition Program		0											
45	720	Community Services Program		0											
46	730	Enterprise Operations		0											
47	740	Student Activity Program		0											
48															
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0			
50															
51	810	Capital Assets - Student Occupied		0											
52	811	Capital Assets - NonStudent Occupied		0											
53															
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0			
55															
56	911	Debt Services Program - Principal		0											
57	912	Debt Services Program - Interest		0											
58	913	Debt Services Program - Refunded Debt		0											
59	920	Transfers Out		0											
60															
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0			
62															
63		TOTAL EXPENDITURES													
64		(Lines 14+41+48+53+60)	74,820	79,809	39,637	32,765	0	7,407	0	0	0	0			
65															
66															
67															
68															
69		TOTAL APPROPRIATION	\$74,820	\$79,809											
70		(Line 63 + line 66)													
71															
72															
73		BUDGET SUMMARY													
74															
75		Beginning Fund Balance	\$0	\$0											
76		Revenues + Transfers In	\$74,820	\$79,809											
77		TOTAL REVENUE (lines 74 + 75)	\$74,820	\$79,809											
78															
79		Total Appropriation	\$74,820	\$79,809											
80		Unappropriated Balance	\$0	\$0											
81		TOTAL APPROPRIATION (lines 78 + 79)	\$74,820	\$79,809											
BUDGET SUMMARY:															
The total on line 77 must equal the total on line 81.															

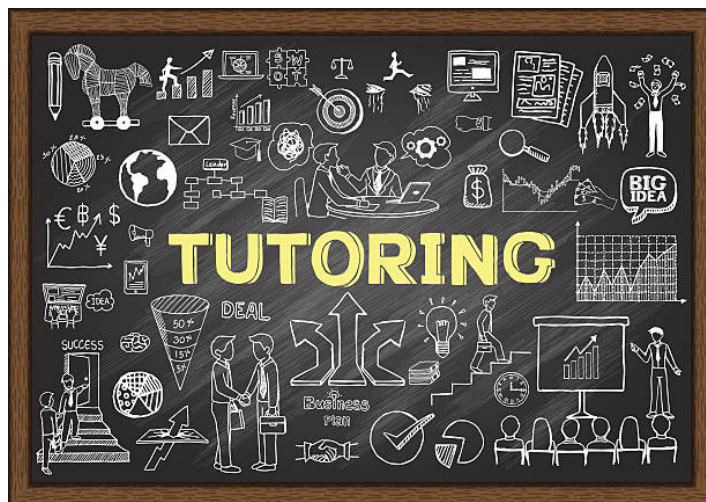
BUDGET SUMMARY:

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

FUND 256, ESSER III, ARPA LEARNING LOSS:

The CARES Act, CRRSA Act, and ARP Act provide vital support to States, LEAs, and schools as they work to reopen schools safely, maximize in-person instructional time, and address the impact of the COVID-19 pandemic on students, educators, and families. These Frequently Asked Questions (FAQs) are intended to clarify allowable uses of funds and describe how these funds may be used to implement actionable strategies to meet the urgent needs of students and educators as LEAs and schools work to return to and safely sustain in-person instruction, address the educational inequities that have been exacerbated by the COVID-19 pandemic, and address students' social, emotional, mental health, and academic needs.

The Department encourages States and LEAs to use the funds described in this document to safely reopen schools, maximize in-person instructional time for all students, and provide opportunities to address the impacts of lost instructional time resulting from the COVID-19 pandemic. When making decisions about how to use ESSER and GEER funds, States and LEAs are encouraged to take into consideration how the funds can be used to address inequities, including focusing supports and services on students from low-income families, students of color, students with disabilities, English learners, students experiencing homelessness, children and youth in foster care, migratory students, children who are incarcerated, and other underserved students who have been disproportionately impacted by the pandemic.



S.D.E.	BUDGET										Page 37
	REVENUES										ESSER III, ARPA Learning Loss
	July 1, 2022 - June 30, 2023										FUND NO: 256
NOTE: Round each entry to the nearest dollar amount.											
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0	*****	0
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	*****		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	*****	0
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs		2,007,090	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	2,007,090
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	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0	*****	2,007,090
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0
38		TOTAL OTHER LOCAL	0	*****		77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	0	*****	2,007,090

S.D.E.	BUDGET EXPENDITURES										Page 38												
	July 1, 2022 - June 30, 2023										ESSER III, ARPA Learning Loss												
	NOTE: Round each entry to the nearest dollar amount.										256												
		EXPENDITURES		Prior Year		Proposed		100		200		300		400		500		600		700		800	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers											
1	512	Elementary School Program		1,003,544	87,099	21,219	375,000	520,226															
2	515	Secondary School Program		1,003,546	87,099	21,220	375,000	520,227															
3	517	Alternative School Program		0																			
4	519	Vocational-Technical Program		0																			
5	521	Special Education Program		0																			
6	522	Special Education Preschool Program		0																			
7	524	Gifted & Talented Program		0																			
8	531	Interscholastic Program		0																			
9	532	School Activity Program		0																			
10	541	Summer School Program		0																			
11	542	Adult School Program		0																			
12	546	Detention Center Program		0																			
13																							
14	500	TOTAL INSTRUCTION	0	2,007,090	174,198	42,439	750,000	1,040,453	0	0	0	0											
15																							
16	611	Attendance-Guidance-Health Program		0																			
17	616	Special Education Support Services Prog		0																			
18																							
19	621	Instruction Improvement Program		0																			
20	622	Educational Media Program		0																			
21	623	Instruction-Related Technology Program		0																			
22	631	Board of Education Program		0																			
23	632	District Administration Program		0																			
24																							
25	641	School Administration Program		0																			
26																							
27	651	Business Operation Program		0																			
28	655	Central Service Program		0																			
29	656	Administrative Technology Services Prog		0																			
30	661	Buildings-Care Program (Custodial)		0																			
31	663	Maintenance - Non Student Occupied		0																			
32	664	Maintenance - Student Occupied Bldgs		0																			
33	665	Maintenance - Grounds		0																			
34	667	Security Program		0																			
35																							
36	681	Pupil - To School Trans. Program		0																			
37	682	Pupil - Activity Trans. Program		0																			
38	683	General Transportation Program		0																			
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0											
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S.D.E.				BUDGET EXPENDITURES				ESSER III, ARPA Learning Loss				Page 39	
				July 1, 2022 - June 30, 2023				FUND NO: 256					
NOTE: Round each entry to the nearest dollar amount.													
	EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
39	691	Other Support Services Program	0										
40													
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0	0
42													
44	710	Child Nutrition Program	0										
45	720	Community Services Program	0										
46	730	Enterprise Operations	0										
47	740	Student Activity Program	0										
48													
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
50													
51	810	Capital Assets - Student Occupied	0										
52	811	Capital Assets - NonStudent Occupied	0										
53													
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0	0
55													
56	911	Debt Services Program - Principal	0										
57	912	Debt Services Program - Interest	0										
58	913	Debt Services Program - Refunded Debt	0										
59	920	Transfers Out	0										
60													
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0	0
62													
63		TOTAL EXPENDITURES	0	2,007,090	174,198	42,439	750,000	1,040,453	0	0	0	0	0
64		(Lines 14+41+48+53+60)											
65													
66													
67													
68													
69		TOTAL APPROPRIATION	0	\$2,007,090									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	0	0									
76		Revenues + Transfers In	0	\$2,007,090									
77		TOTAL REVENUE (lines 74 + 75)	0	\$2,007,090									
78													
79		Total Appropriation	0	\$2,007,090									
80		Unappropriated Balance		0									
81		TOTAL APPROPRIATION (lines 78 + 79)	0	\$2,007,090									
BUDGET SUMMARY:													
The total on line 77 must equal the total on line 81.													

BUDGET SUMMARY:

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

FUND 257, IDEA PART B (611 SCHOOL AGE 3-21):

Idaho receives grants each year under Section 611 of the Individuals with Disabilities Education Act (IDEA). The amount of that state allocation determined is outlined in the IDEA regulations. After setting aside necessary and allowable amounts for state administration and other state-level activities (as described in [34 CFR §300.704\(b\)](#)), the State Department of Education (SDE) gives the remainder of the grant as flow-through subawards to Idaho school districts and Local Education Agencies (LEAs). IDEA Part B funds may be used to provide special education and related services to children ages 3-21.

Revenue Summary: This funding comes from the Federal Government and is received to provide services for special education students. The appropriation is calculated by the November 1st child count provided by the district to the State Department of Education of eligible students on that date, 85% is based on student enrollment and 5% is based on poverty.

Expense Summary:

- Salaries and benefits for administrator, teachers, speech and language pathologists, classified paraprofessionals, sign language interpreters, and administrative assistant
- Services include printing and professional development, repair of equipment
- Supplies include textbooks, adaptive technology, therapy equipment, and instructional resources



S.D.E.	BUDGET REVENUES July 1, 2022 - June 30, 2023										IDEA Part B (611 SCHOOL AGE 3-21) FUND NO: 257	Page 46
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts *****	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts *****	Budget Totals	
1	320000	Estimated Fund Balance, July 1				40	429000	Other County				
2						41	420000	TOTAL COUNTY	0	*****	0	
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	*****		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	*****	0	
17	414200	Tuition From Districts in Idaho				56						
18	414300	Tuition From Out of State Districts				57						
19						58	442000	Indirect Unrestricted Federal				
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal				
21						60	445100	Title I - ESEA				
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program				
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act				
24	416900	Other Food Sales				63	445400	Adult Education				
25						64	445500	Child Nutrition Reimbursement				
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	2,275,023	2,427,274		
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	2,275,023	*****	2,427,274	
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	*****	0	
34	419100	Rentals				73						
35	419200	Contributions/Donations				74		TOTAL REVENUES	2,275,023	*****	2,427,274	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN			0	
38		TOTAL OTHER LOCAL	0	*****		77						
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$2,275,023	*****	\$2,427,274	

S.D.E.	BUDGET										Page 47		
EXPENDITURES												IDEA Part B (611 SCHOOL AGE 3-21)	
July 1, 2022 - June 30, 2023												FUND NO: 257	
NOTE: Round each entry to the nearest dollar amount.													
		EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Retirement	Insurance-Judgment	Transfers	
1	512	Elementary School Program		0									
2	515	Secondary School Program		0									
3	517	Alternative School Program		0									
4	519	Vocational-Technical Program		0									
5	521	Special Education Program	1,916,744	2,204,359	1,531,884	672,475							
6	522	Special Education Preschool Program		0									
7	524	Gifted & Talented Program		0									
8	531	Interscholastic Program		0									
9	532	School Activity Program		0									
10	541	Summer School Program	2,423	0									
11	542	Adult School Program		0									
12	546	Detention Center Program		0									
13													
14	500	TOTAL INSTRUCTION	1,919,167	2,204,359	1,531,884	672,475	0	0	0	0	0	0	
15													
16	611	Attendance-Guidance-Health Program		0									
17	616	Special Education Support Services Prog	128,043	82,405	59,499	22,906							
18													
19	621	Instruction Improvement Program	196,432	140,510	107,041	33,469							
20	622	Educational Media Program		0									
21	623	Instruction-Related Technology Program		0									
22	631	Board of Education Program		0									
23	632	District Administration Program		0									
24													
25	641	School Administration Program		0									
26													
27	651	Business Operation Program		0									
28	655	Central Service Program		0									
29	656	Administrative Technology Services Prog		0									
30	661	Buildings-Care Program (Custodial)		0									
31	663	Maintenance - Non Student Occupied		0									
32	664	Maintenance - Student Occupied Bldgs		0									
33	665	Maintenance - Grounds		0									
34	667	Security Program		0									
35													
36	681	Pupil - To School Trans. Program		0									
37	682	Pupil - Activity Trans. Program		0									
38	683	General Transportation Program		0									
Subtotal (carried over to page b)			324,475	222,915	166,540	56,375	0	0	0	0	0	0	
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S.D.E.	BUDGET EXPENDITURES													IDEA Part B (611 SCHOOL AGE 3-21)		Page 48
July 1, 2022 - June 30, 2023															FUND NO: 257	
NOTE: Round each entry to the nearest dollar amount.																
Line	Code	EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800				
39	691	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers				
40		Other Support Services Program		0												
41	600	TOTAL SUPPORT SERVICES	324,475	222,915	166,540	56,375	0	0	0	0	0	0				
42																
44	710	Child Nutrition Program		0												
45	720	Community Services Program		0												
46	730	Enterprise Operations		0												
47	740	Student Activity Program		0												
48																
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0				
50																
51	810	Capital Assets - Student Occupied		0												
52	811	Capital Assets - Non-Student Occupied		0												
53																
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0				
55																
56	911	Debt Services Program - Principal		0												
57	912	Debt Services Program - Interest		0												
58	913	Debt Services Program - Refunded Debt		0												
59	920	Transfers Out	31,381	0												
60																
61	900	TOTAL OTHER SERVICES	31,381	0	0	0	0	0	0	0	0	0				
62																
63		TOTAL EXPENDITURES														
64		(Lines 14+41+48+53+60)	2,275,023	2,427,274	1,698,424	728,850	0	0	0	0	0	0				
65																
66																
67																
68																
69		TOTAL APPROPRIATION	\$2,275,023	\$2,427,274												
70		(Line 63 + line 66)														
71																
72																
73		BUDGET SUMMARY														
74																
75		Beginning Fund Balance	\$0	\$0												
76		Revenues + Transfers In	\$2,275,023	\$2,427,274												
77		TOTAL REVENUE (lines 74 + 75)	\$2,275,023	\$2,427,274												
78																
79		Total Appropriation	\$2,275,023	\$2,427,274												
80		Unappropriated Balance	\$0	\$0												
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,275,023	\$2,427,274												

BUDGET SUMMARY:
The total on line 77 must equal the total on line 81.

FUND 258, IDEA PART B (619 PRE-SCHOOL AGE 3-5):

Idaho receives an annual Preschool grant under Section 619 of IDEA. This is a smaller grant that may only be used to provide special education and related services to children ages 3-5. Although this grant allows for certain amounts to be set aside for state administration and other state-level activities, Idaho has historically flowed 100% of the award through to LEAs. The LEA funding formula for Preschool allocations is found at [34 CFR §300.816](#).

The period of availability for both IDEA grants is from July 1st of the award year until September 30th two years subsequent.

Revenue Summary: This funding comes from the Federal Government and is received to provide services for preschool special education students.

Expense Summary:

- Salaries and benefits for classified paraprofessionals and office support/assessment tech
- Services include printing costs
- Supplies include testing protocols, paper, book



PRE-SCHOOL

WE PROVIDE PRE-SCHOOL WITH PEER MODELS AT OUR SCHOOLS TO HELP GIVE SPECIAL ED STUDENTS A CHANCE TO PREPARE FOR KINDERGARTEN AND TEACH THEM SKILLS THEY WILL NEED THROUGHOUT THEIR TIME IN SCHOOL AT OUR DISTRICT.



S.D.E.	BUDGET										IDEA Part B (619 PRE-SCHOOL AGE 3-5)										Page 49			
	REVENUES										FUND NO: 258													
	July 1, 2022 - June 30, 2023																							
NOTE: Round each entry to the nearest dollar amount.																								
REVENUES		Prior Year	Proposed		Budget	Line		Code	REVENUES		Prior Year	Proposed		Budget										
Line	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals	Budget	Line Amounts	Totals											
1	Estimated Fund Balance, July 1		*****		40	429000	Other County																	
2					41	420000	TOTAL COUNTY		0	*****			0											
3	Taxes - General M & O				42																			
4	Taxes - Supplemental				43	431100	Base Support Program																	
5	Taxes - Emergency				44	431200	Transportation Support																	
6	Taxes - Tort				45	431400	Exceptional Child/SED Support																	
7	Taxes - Cooperative				46	431500	Border Tuition Support																	
8	Taxes - Tuition				47	431600	Tuition Equivalency																	
9	Taxes - Migrant				48	431800	Benefit Apportionment																	
10	Taxes - Other				49	431900	Other State Support																	
11	Taxes - Plant Facility				50	432100	Driver Education Program																	
12	Taxes - Bond & Interest				51	432400	Professional Technical Program																	
13	TOTAL TAXES	0	*****		52	437000	Lottery/Additional State Maintenance																	
14	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of Tax Replacement																	
15					54	439000	Other State Revenue																	
16	Tuition From Individuals				55	430000	TOTAL STATE		0	*****			0											
17	Tuition From Districts in Idaho				56																			
18	Tuition From Out of State Districts				57																			
19					58	442000	Indirect Unrestricted Federal																	
20	Earnings on Investments				59	443000	Direct Restricted Federal																	
21					60	445100	Title I - ESEA																	
22	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program																	
23	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act																	
24	Other Food Sales				63	445400	Adult Education																	
25					64	445500	Child Nutrition Reimbursement																	
26	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)		95,090	112,489														
27	Bookstore Sales				66	445900	Other Indirect Federal Programs																	
28	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874																	
29	School Fees & Charges				68	440000	TOTAL FEDERAL		95,090	*****		112,489												
30	Other Student Revenues				69																			
31					70	451000	Proceeds: Bonds, Capital Leases, et. al.																	
32	Community Service				71	453000	Sale of Fixed Assets																	
33					72	450000	TOTAL OTHER		0	*****			0											
34	Rentals				73																			
35	Contributions/Donations				74		TOTAL REVENUES		95,090	*****		112,489												
36	Transportation Fees				75																			
37	Other Local				76	460000	TRANSFERS IN						0											
38	TOTAL OTHER LOCAL	0	*****		77																			
39	TOTAL LOCAL (Line 13 + 38)	0	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)		\$95,090	*****		\$112,489												

S.D.E.	BUDGET EXPENDITURES										IDEA Part B (619 PRE-SCHOOL AGE 3-5)										Page 50
July 1, 2022 - June 30, 2023															FUND NO: 258						
NOTE: Round each entry to the nearest dollar amount.																					
EXPENDITURES																					
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers									
1	512	Elementary School Program		0																	
2	515	Secondary School Program		0																	
3	517	Alternative School Program		0																	
4	519	Vocational-Technical Program		0																	
5	521	Special Education Program		0																	
6	522	Special Education Preschool Program	93,778	112,489	73,157	39,332															
7	524	Gifted & Talented Program		0																	
8	531	Interscholastic Program		0																	
9	532	School Activity Program		0																	
10	541	Summer School Program		0																	
11	542	Adult School Program		0																	
12	546	Detention Center Program		0																	
13																					
14	500	TOTAL INSTRUCTION	93,778	112,489	73,157	39,332	0	0	0	0	0	0									
15																					
16	611	Attendance-Guidance-Health Program		0																	
17	616	Special Education Support Services Prog		0																	
18																					
19	621	Instruction Improvement Program		0																	
20	622	Educational Media Program		0																	
21	623	Instruction-Related Technology Program		0																	
22	631	Board of Education Program		0																	
23	632	District Administration Program		0																	
24																					
25	641	School Administration Program		0																	
26																					
27	651	Business Operation Program		0																	
28	655	Central Service Program		0																	
29	656	Administrative Technology Services Prog		0																	
30	661	Buildings-Care Program (Custodial)		0																	
31	663	Maintenance - Non Student Occupied		0																	
32	664	Maintenance - Student Occupied Bldgs		0																	
33	665	Maintenance - Grounds		0																	
34	667	Security Program		0																	
35																					
36	681	Pupil - To School Trans. Program		0																	
37	682	Pupil - Activity Trans. Program		0																	
38	683	General Transportation Program		0																	
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0									
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S.D.E.				BUDGET								Page 51	
				EXPENDITURES							IDEA Part B (619 PRE-SCHOOL AGE 3-5)	FUND NO: 258	
				July 1, 2022 - June 30, 2023									
NOTE: Round each entry to the nearest dollar amount.													
		EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
39	691	Other Support Services Program			0								
40													
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0	0
42													
44	710	Child Nutrition Program			0								
45	720	Community Services Program			0								
46	730	Enterprise Operations			0								
47	740	Student Activity Program			0								
48													
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
50													
51	810	Capital Assets - Student Occupied			0								
52	811	Capital Assets - NonStudent Occupied			0								
53													
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0	0
55													
56	911	Debt Services Program - Principal			0								
57	912	Debt Services Program - Interest			0								
58	913	Debt Services Program - Refunded Debt			0								
59	920	Transfers Out	1,312	0	0								
60													
61	900	TOTAL OTHER SERVICES	1,312	0	0	0	0	0	0	0	0	0	0
62													
63		TOTAL EXPENDITURES											
64		(Lines 14+41+48+53+60)											
65			95,090	112,489	73,157	39,332	0	0	0	0	0	0	0
66													
67													
68													
69		TOTAL APPROPRIATION	\$95,090	\$112,489									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	\$0	\$0									
76		Revenues + Transfers In	\$95,090	\$112,489									
77		TOTAL REVENUE (lines 74 + 75)	\$95,090	\$112,489									
78													
79		Total Appropriation	\$95,090	\$112,489									
80		Unappropriated Balance	\$0	\$0									
81		TOTAL APPROPRIATION (lines 78 + 79)	\$95,090	\$112,489									
					BUDGET SUMMARY:								
					The total on line 77 must equal the total on line 81.								

BUDGET SUMMARY:

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

FUND 259, ARPA IDEA PART B:

The Individuals with Disabilities Education Act (**IDEA**) American Rescue Plan (ARP) supplemental funds for Federal fiscal year (FFY) 2021. **IDEA funds** are appropriated by Congress and are intended to support early intervention and special education services for infants, toddlers, children and youth with disabilities and their families. On March 11, 2021, the American Rescue Plan Act of 2021 (Public Law 117-2) was signed into law. Of the \$130 billion that was allocated to the Department, individual amounts were earmarked for IDEA grant awards as supplemental FFY 2021 funds.

These funds are provided to state educational agencies and lead agencies to help recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations. The IDEA Part B formula grants assist states in providing a free appropriate public education in the least restrictive environment for children with disabilities ages 3 through 21 (Part B, Sections 611 and 619). The IDEA Part C formula grants assist states in providing early intervention services for infants and toddlers birth through age two and their families.

Revenues: ARP ESSER: The additional funding for ESSER provided in the ARP Act. The district was awarded \$471,078 in funds for FY2022.

Expenses: These funds will be used to help offset the costs associated with special education school age and pre-school for the 2022 year. Salary and benefits for elementary coordinators.



S.D.E.	BUDGET										Page 49	
	REVENUES										ARPA IDEA Part B	
	July 1, 2022 - June 30, 2023										FUND NO: 259	
NOTE: Round each entry to the nearest dollar amount.												
	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
	1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
	2						41	420000	TOTAL COUNTY	0	*****	0
	3	411100	Taxes - General IM & 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	*****		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	*****	0
	17	414200	Tuition From Districts in Idaho				56					
	18	414300	Tuition From Out of State Districts				57					
	19						58	442000	Indirect Unrestricted Federal			
	20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
	21						60	445100	Title I - ESEA			
	22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
	23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
	24	416900	Other Food Sales				63	445400	Adult Education			
	25						64	445500	Child Nutrition Reimbursement			
	26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
	27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	238,230	349,075	
	28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
	29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	238,230	*****	349,075
	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	*****	0
	34	419100	Rentals				73					
	35	419200	Contributions/Donations				74		TOTAL REVENUES	238,230	*****	349,075
	36	419300	Transportation Fees				75					
	37	419900	Other Local				76	460000	TRANSFERS IN			0
	38		TOTAL OTHER LOCAL	0	*****		77					
	39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$238,230	*****	\$349,075

S.D.E.	BUDGET EXPENDITURES										Page 50		
	July 1, 2022 - June 30, 2023										ARPA IDEA Part B		
	FUND NO: 259												
NOTE: Round each entry to the nearest dollar amount.													
EXPENDITURES													
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800	
1	512	Elementary School Program		0									
2	515	Secondary School Program		0									
3	517	Alternative School Program		0									
4	519	Vocational-Technical Program		0									
5	521	Special Education Program	234,941	349,075	229,179	119,896							
6	522	Special Education Preschool Program		0									
7	524	Gifted & Talented Program		0									
8	531	Interscholastic Program		0									
9	532	School Activity Program		0									
10	541	Summer School Program		0									
11	542	Adult School Program		0									
12	546	Detention Center Program		0									
13													
14	500	TOTAL INSTRUCTION	234,941	349,075	229,179	119,896	0	0	0	0	0	0	
15													
16	611	Attendance-Guidance-Health Program		0									
17	616	Special Education Support Services Prog		0									
18													
19	621	Instruction Improvement Program		0									
20	622	Educational Media Program		0									
21	623	Instruction-Related Technology Program		0									
22	631	Board of Education Program		0									
23	632	District Administration Program		0									
24													
25	641	School Administration Program		0									
26													
27	651	Business Operation Program		0									
28	655	Central Service Program		0									
29	656	Administrative Technology Services Prog		0									
30	661	Buildings-Care Program (Custodial)		0									
31	663	Maintenance - Non Student Occupied		0									
32	664	Maintenance - Student Occupied Bldgs		0									
33	665	Maintenance - Grounds		0									
34	667	Security Program		0									
35													
36	681	Pupil - To School Trans. Program		0									
37	682	Pupil - Activity Trans. Program		0									
38	683	General Transportation Program		0									
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0	
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S.D.E.	BUDGET												Page 51
	EXPENDITURES												ARPA IDEA Part. B
	July 1, 2022 - June 30, 2023												FUND NO: 259
NOTE: Round each entry to the nearest dollar amount.													
	EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
39	691	Other Support Services Program		0									
40													
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0	
42													
44	710	Child Nutrition Program		0									
45	720	Community Services Program		0									
46	730	Enterprise Operations		0									
47	740	Student Activity Program		0									
48													
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	
50													
51	810	Capital Assets - Student Occupied		0									
52	811	Capital Assets - NonStudent Occupied		0									
53													
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0	
55													
56	911	Debt Services Program - Principal		0									
57	912	Debt Services Program - Interest		0									
58	913	Debt Services Program - Refunded Debt		0									
59	920	Transfers Out	3,289	0									
60													
61	900	TOTAL OTHER SERVICES	3,289	0	0	0	0	0	0	0	0	0	
62													
63		TOTAL EXPENDITURES											
64		(Lines 14+41+48+53+60)	238,230	349,075	229,179	39,332	0	0	0	0	0	0	
65													
66													
67													
68													
69		TOTAL APPROPRIATION	238,230	349,075									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	\$0	\$0									
76		Revenues + Transfers In	238,230	349,075									
77		TOTAL REVENUE (lines 74 + 75)	238,230	349,075									
78													
79		Total Appropriation	238,230	349,075									
80		Unappropriated Balance	\$0	\$0									
81		TOTAL APPROPRIATION (lines 78 + 79)	238,230	349,075									
The total on line 77 must equal the total on line 81.													

BUDGET SUMMARY:

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

FUND 260, SCHOOL BASED MEDICAID:

School districts and charter schools that enroll as Medicaid providers can receive reimbursement for school-based services. School-based services are health-related and rehabilitative services provided to children with disabilities who receive services under the [Individuals with Disabilities Education Act \(IDEA\)](#). These services are provided by school districts and charter schools and are considered medically necessary for children to participate in their educational program.

School districts and charter schools that enroll as Medicaid providers can receive reimbursement for school-based services provided that:

The child is eligible for Medicaid

- Each service is specifically identified on an Individualized Education Program (IEP)
- Services are medically necessary for a child to benefit from their educational program

Parents/guardians are notified that the school district or charter school intends to bill Medicaid for the child's services, and parents have the opportunity to sign a release form to have the school bill Medicaid directly for services rendered.

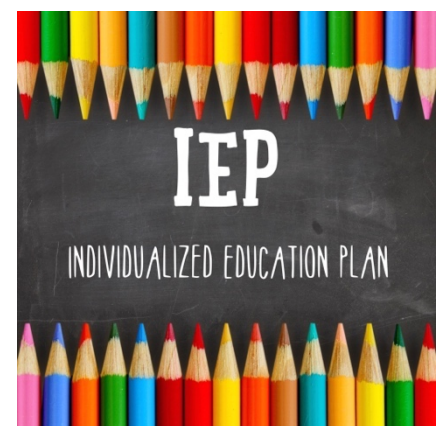
If schools do not wish to receive Medicaid reimbursement, they are still required to provide those services mandated by the IDEA. If a child loses Medicaid, the services that they receive through their IEP should not be affected.

Services available: Services are determined by your child's IEP/IFSP planning team and must be recommended by a physician or practitioner of the healing arts to determine that the services are medically necessary for Medicaid reimbursement. To find out what services are available for your child, contact your local school district.

Revenue Summary: This fund was created to provide a way to track reimbursements received and expenses incurred by the district related to Medicaid funds.

Expense Summary:

- Salaries and benefits for classified COTA (Certified Occupational Therapy Assistants) and CBRS (Community Based Rehabilitative Services) and classified billing clerks
- Services include contracted paraprofessionals, speech language pathologists, physical therapists, and CBRS who work with students with special needs



S.D.E.	BUDGET										SCHOOL-BASED MEDICAID				Page 52
	REVENUES										FUND NO: 260				
	July 1, 2022 - June 30, 2023														
NOTE: Round each entry to the nearest dollar amount.															
	REVENUES			Prior Year	Proposed	Budget			REVENUES			Prior Year	Proposed	Budget	
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County				41	420000	TOTAL COUNTY	
2						41						42			
3	411100	Taxes - General M & O				42						43	431100	Base Support Program	
4	411200	Taxes - Supplemental				43	431200	Transportation Support				44	431400	Exceptional Child/SED Support	
5	411300	Taxes - Emergency				44						45	431500	Border Tuition Support	
6	411400	Taxes - Tort				45						46	431600	Tuition Equivalency	
7	411500	Taxes - Cooperative				46	431800	Benefit Apportionment				47	431900	Other State Support	
8	411600	Taxes - Tuition				47	432000	Driver Education Program				48	432400	Professional Technical Program	
9	411700	Taxes - Migrant				48	437000	Lottery/Additional State Maintenance				49	438000	Revenue in Lieu of Tax Replacement	
10	411900	Taxes - Other				49	439000	Other State Revenue				50	430000	TOTAL STATE	
11	412100	Taxes - Bond & Interest				50						51			
12	412500	TOTAL TAXES	0	*****		51						52			
13		Penalty: Delinquent Taxes				52						53			
14	413000					53						54			
15						54						55			
16	414100	Tuition From Individuals				55						56			
17	414200	Tuition From Districts in Idaho				56						57			
18	414300	Tuition From Out of State Districts				57						58			
19						58	442000	Indirect Unrestricted Federal				59	443000	Direct Restricted Federal	
20	415000	Earnings on Investments				59	445100	Title I - ESEA				60	445200	Title VI, ESEA - Innovative Practices Program	
21						60						61	445300	Perkins III - Vocational Technical Act	
22	416100	School Food Service				61						62	445400	Adult Education	
23	416200	Meal Sales: Non-reimbur.				62	445500	Child Nutrition Reimbursement				63	445600	IDEA Part B (School Age & Preschool)	
24	416900	Other Food Sales				63	445900	Other Indirect Federal Programs				64	448200	Impact Aid - P.L. 874	
25						64						65	440000	TOTAL FEDERAL	
26	417100	Admissions/Activities				65						66			
27	417200	Bookstore Sales				66	451000	Proceeds: Bonds, Capital Leases, et. al.				67	453000	Sale of Fixed Assets	
28	417300	Clubs, Org. Dues, Etc.				67	450000	TOTAL OTHER				68			
29	417400	School Fees & Charges				68						69			
30	417900	Other Student Revenues				69						70			
31						70						71			
32	418100	Community Service				71						72			
33						72						73			
34	419100	Rentals				73						74			
35	419200	Contributions/Donations				74						75			
36	419300	Transportation Fees				75						76			
37	419900	Other Local				76						77			
38		TOTAL OTHER LOCAL	0	*****		77									
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****											
			0												

[illegible]

S.D.E.	BUDGET EXPENDITURES										SCHOOL-BASED MEDICAID			Page 54
July 1, 2022 - June 30, 2023														
FUND NO: 260														
NOTE: Round each entry to the nearest dollar amount.														
EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700				
Line	Code	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
39	691		0											
40														
41	600	45,011	1,037,284	41,629	20,655	975,000	0	0	0	0	0	0	0	
42														
44	710		0											
45	720		0											
46	730		0											
47	740		0											
48														
49	700	0	0	0	0	0	0	0	0	0	0	0	0	
50														
51	810		0											
52	811		0											
53														
54	800	0	0	0	0	0	0	0	0	0	0	0	0	
55														
56	911		0											
57	912		0											
58	913		0											
59	920		0											
60														
61	900	0	0	0	0	0	0	0	0	0	0	0	0	
62														
63														
64		1,005,081	1,300,000	209,048	115,952	975,000	0	0	0	0	0	0	0	
65														
66														
67														
68														
69		\$1,005,081	\$1,300,000											
70														
71														
72														
73														
74														
75		\$0	\$0											
76		\$1,005,081	\$1,300,000											
77		\$1,005,081	\$1,300,000											
78														
79		\$1,005,081	\$1,300,000											
80		\$0	\$0											
81		\$1,005,081	\$1,300,000											
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														

BUDGET SUMMARY:

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

FUND 261, TITLE IV-A ESSA -STUDENT SUPPORT & ACADEMIC ENRICHMENT:

Title IV-A: Student Support and Academic Enrichment Grants is a federal program that helps to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities. The grant has three main priorities: (1) to provide all students with access to a well-rounded education; (2) to improve school conditions for student learning; and (3) to improve the use of technology in order to improve the academic achievement and digital literacy of all students.

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

Expense Summary:

- Salaries and benefits for classified paraprofessionals
- Services include field trips, professional development
- Supplies include art supplies, books, and instructional resources



ACTIVITIES FUNDED BY FUND 261

RENDEZVOUS
FIELD DAY
YELLOWSTONE
ONE DISTRICT ONE BOOK
PATRIOTIC PROGRAM
ART
MUSIC
DRAMA



S.D.E.	BUDGET										Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT										Page 55		
	REVENUES										FUND NO: 261												
	July 1, 2022 - June 30, 2023																						
NOTE: Round each entry to the nearest dollar amount.																							
REVENUES		Prior Year Budget		Proposed		Budget		Line		Code		REVENUES		Prior Year Budget		Proposed		Budget		Line		Totals	
Line	Code	Item	Estimated Fund Balance, July 1		Line Amounts	Totals						Item											
1	320000	Estimated Fund Balance, July 1			*****		40	429000	Other County						0	*****							
2							41	420000	TOTAL COUNTY						0	*****							0
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	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	*****							0
17	414200	Tuition From Districts in Idaho					56																
18	414300	Tuition From Out of State Districts					57																
19							58	442000	Indirect Unrestricted Federal														
20	415000	Earnings on Investments					59	443000	Direct Restricted Federal														
21							60	445100	Title I - ESEA														
22	416100	School Food Service					61	445200	Title VI, ESEA - Innovative Practices Program														
23	416200	Meal Sales: Non-reimbur.					62	445300	Perkins III - Vocational Technical Act														
24	416900	Other Food Sales					63	445400	Adult Education														
25							64	445500	Child Nutrition Reimbursement														
26	417100	Admissions/Activities					65	445600	IDEA Part B (School Age & Preschool)														
27	417200	Bookstore Sales					66	445900	Other Indirect Federal Programs						78,465	204,083							
28	417300	Clubs, Org. Dues, Etc.					67	448200	Impact Aid - P.L. 874														
29	417400	School Fees & Charges					68	440000	TOTAL FEDERAL						78,465	*****							204,083
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	*****							0
34	419100	Rentals					73																
35	419200	Contributions/Donations					74		TOTAL REVENUES						78,465	*****							204,083
36	419300	Transportation Fees					75																
37	419900	Other Local					76	460000	TRANSFERS IN														0
38		TOTAL OTHER LOCAL			*****	0	77																
39	410000	TOTAL LOCAL (Line 13 + 38)			*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)						\$78,465	*****							\$204,083

[illegible]

BUDGET										Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT				Page 57	
EXPENDITURES										FUND NO: 261					
July 1, 2022 - June 30, 2023															
Round each entry to the nearest dollar amount.															
EXPENDITURES															
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															
Code															
Functions/Programs															
Other Support Services Program															
691		2,646	159,649	79,778	11,046	60,000	8,825	0	0	0	0	0	0	0	0
600	TOTAL SUPPORT SERVICES														
710	Child Nutrition Program		0												
720	Community Services Program		0												
730	Enterprise Operations		0												
740	Student Activity Program		0												
700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	Capital Assets - Student Occupied		0												
811	Capital Assets - NonStudent Occupied		0												
800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
911	Debt Services Program - Principal		0												
912	Debt Services Program - Interest		0												
913	Debt Services Program - Refunded Debt		0												
920	Transfers Out	1,083	2,857												2,857
900	TOTAL OTHER SERVICES	1,083	2,857	0	0	0	0	0	0	0	0	0	0	0	2,857
	TOTAL EXPENDITURES														
	(Lines 14+41+48+53+60)	78,465	204,083	100,908	31,493	60,000	8,825	0	0	0	0	0	0	0	2,857
	TOTAL APPROPRIATION	\$78,465	\$204,083												
	(Line 63 + line 66)														
	BUDGET SUMMARY														
	Beginning Fund Balance	\$0	\$0												
	Revenues + Transfers In	\$78,465	\$204,083												
	TOTAL REVENUE (lines 74 + 75)	\$78,465	\$204,083												
	Total Appropriation	\$78,465	\$204,083												
	Unappropriated Balance	\$0	\$0												
	TOTAL APPROPRIATION (lines 78 + 79)	\$78,465	\$204,083												

BUDGET SUMMARY:

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

FUND 263 PERKINS IV -PROFESSIONAL TECHNICAL ACT:

The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) is a principal source of federal funding to states and discretionary grantees for the improvement of secondary and postsecondary career and technical education programs across the nation. The purpose of the Act is to develop more fully the academic, career, and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs.

Revenue Summary: This fund was created by the federal government to provide funding for programs with an emphasis on professional technical learning. The district has applied to significantly increase this funding to add additional teachers and staff for the new CTE center.

Expense Summary:

- Salaries and benefits for teacher, and classified clerical along with clinical supervisors
- Services include professional development, travel, printing
- Supplies used in the CTE (Career Technical Education) program
- Capitol objects – equipment purchased for the CTE program



S.D.E.	BUDGET										PERKINS IV - PROFESSIONAL TECHNICAL ACT										Page 61				
	REVENUES										FUND NO: 263														
July 1, 2022 - June 30, 2023																									
NOTE: Round each entry to the nearest dollar amount.																									
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals														
1	320000	Estimated Fund Balance, July 1	\$7,130	*****	\$0	40	429000	Other County																	
2						41	420000	TOTAL COUNTY	0	*****	0														
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	*****		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	*****	0														
17	414200	Tuition From Districts in Idaho				56																			
18	414300	Tuition From Out of State Districts				57																			
19						58	442000	Indirect Unrestricted Federal																	
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal																	
21						60	445100	Title I - ESEA																	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program																	
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act	295,386	258,987															
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	295,386	*****	258,987														
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	*****	0														
34	419100	Rentals				73																			
35	419200	Contributions/Donations				74		TOTAL REVENUES	295,386	*****	258,987														
36	419300	Transportation Fees				75																			
37	419900	Other Local				76	460000	TRANSFERS IN			0														
38		TOTAL OTHER LOCAL	0	*****		77																			
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	302,516	*****	258,987														

S.D.E.		BUDGET										PERKINS IV - PROFESSIONAL TECHNICAL ACT				Page 62	
		EXPENDITURES										FUND NO: 263					
		July 1, 2022 - June 30, 2023															
NOTE: Round each entry to the nearest dollar amount.																	
EXPENDITURES																	
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers					
1	512	Elementary School Program	Budget	Budget	0												
2	515	Secondary School Program		0													
3	517	Alternative School Program		0													
4	519	Vocational-Technical Program	281,700	210,289	15,390	1,177	41,350	132,917	19,455								
5	521	Special Education Program		0													
6	522	Special Education Preschool Program		0													
7	524	Gifted & Talented Program		0													
8	531	Interscholastic Program		0													
9	532	School Activity Program		0													
10	541	Summer School Program		0													
11	542	Adult School Program		0													
12	546	Detention Center Program		0													
13																	
14	500	TOTAL INSTRUCTION	281,700	210,289	15,390	1,177	41,350	132,917	19,455	0	0	0					
15																	
16	611	Attendance-Guidance-Health Program		0													
17	616	Special Education Support Services Prog		0													
18																	
19	621	Instruction Improvement Program		0													
20	622	Educational Media Program		0													
21	623	Instruction-Related Technology Program		0													
22	631	Board of Education Program		0													
23	632	District Administration Program	20,816	48,698	30,268	18,430											
24																	
25	641	School Administration Program		0													
26																	
27	651	Business Operation Program		0													
28	655	Central Service Program		0													
29	656	Administrative Technology Services Prog		0													
30	661	Buildings-Care Program (Custodial)		0													
31	663	Maintenance - Non Student Occupied		0													
32	664	Maintenance - Student Occupied Bldgs		0													
33	665	Maintenance - Grounds		0													
34	667	Security Program		0													
35																	
36	681	Pupil - To School Trans. Program		0													
37	682	Pupil - Activity Trans. Program		0													
38	683	General Transportation Program		0													
Subtotal (carried over to page b)			20,816	48,698	30,268	18,430	0	0	0	0	0	0					
Users: angela.pendury@Desktop (2022-Combined-Rev.-& Exp.-item)263 E1																	

S.D.E.					BUDGET				PERKINS IV - PROFESSIONAL TECHNICAL ACT				Page 63	
					EXPENDITURES								FUND NO: 263	
					July 1, 2022 - June 30, 2023									
NOTE: Round each entry to the nearest dollar amount.														
EXPENDITURES														
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800		
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
39	691	Other Support Services Program		0										
40														
41	600	TOTAL SUPPORT SERVICES	20,816	48,698	30,268	18,430	0	0	0	0	0	0		
42														
44	710	Child Nutrition Program		0										
45	720	Community Services Program		0										
46	730	Enterprise Operations		0										
47	740	Student Activity Program		0										
48														
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0		
50														
51	810	Capital Assets - Student Occupied		0										
52	811	Capital Assets - NonStudent Occupied		0										
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0		
55														
56	911	Debt Services Program - Principal		0										
57	912	Debt Services Program - Interest		0										
58	913	Debt Services Program - Refunded Debt		0										
59	920	Transfers Out		0										
60														
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0		
62														
63		TOTAL EXPENDITURES												
64		(Lines 14+41+48+53+60)	302,516	258,987	45,658	19,607	41,350	132,917	19,455	0	0	0		
65														
66														
67														
68														
69		TOTAL APPROPRIATION	\$302,516	\$258,987										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	\$7,130	\$0										
76		Revenues + Transfers In	\$295,386	\$258,987										
77		TOTAL REVENUE (lines 74 + 75)	\$302,516	\$258,987										
78														
79		Total Appropriation	\$302,516	\$258,987										
80		Unappropriated Balance	\$0	\$0										
81		TOTAL APPROPRIATION (lines 78 + 79)	\$302,516	\$258,987										
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														

BUDGET SUMMARY:

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

FUND 270 TITLE III-A, ESSA -ENGLISH LANGUAGE ACQUISITION:

The Idaho English Learner (EL) Program and Title III assist school districts with federal and state requirements of English Language Learners (ELLs). We help districts create, implement, and maintain development programs that provide equal learning opportunities for ELLs. Our goal is to develop curricula and teaching strategies that embrace each learner's unique identity to help break down barriers that prevent ELLs from succeeding in school.

Revenue Summary: The funding for this fund comes from the Federal Government and is designed to provide services for immigrant children not born in any state, who have been attending schools within the United States less than three complete academic years:

Expense Summary:

- Salaries and benefits for teachers and classified paraprofessionals
- Services include IDLA courses, professional development, travel
- Supplies include books, technology devices, paper, instructional resources



S.D.E.	BUDGET				TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION				Page 64		
	REVENUES				FUND NO: 270						
	July 1, 2022 - June 30, 2023										
NOTE: Round each entry to the nearest dollar amount.											
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	\$50,443	*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0	*****	0
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	*****	0	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	*****	0
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	40,980	114,949	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	40,980	*****	114,949
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	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	40,980	*****	114,949
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0
38		TOTAL OTHER LOCAL	0	*****	0	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$91,423	*****	\$114,949

S.D.E.	BUDGET EXPENDITURES										TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION										Page 65
	July 1, 2022 - June 30, 2023										FUND NO: 270										
NOTE: Round each entry to the nearest dollar amount.																					
EXPENDITURES																					
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers									
1	512	Elementary School Program	49,172	57,474	36,771	19,703	500	500													
2	515	Secondary School Program	41,685	57,475	36,771	19,704	500	500													
3	517	Alternative School Program		0																	
4	519	Vocational- Technical Program		0																	
5	521	Special Education Program		0																	
6	522	Special Education Preschool Program		0																	
7	524	Gifted & Talented Program		0																	
8	531	Interscholastic Program		0																	
9	532	School Activity Program		0																	
10	541	Summer School Program		0																	
11	542	Adult School Program		0																	
12	546	Detention Center Program		0																	
13																					
14	500	TOTAL INSTRUCTION	90,857	114,949	73,542	39,407	1,000	1,000	0	0	0	0	0	0							
15																					
16	611	Attendance-Guidance-Health Program		0																	
17	616	Special Education Support Services Prog		0																	
18																					
19	621	Instruction Improvement Program		0																	
20	622	Educational Media Program		0																	
21	623	Instruction-Related Technology Program		0																	
22	631	Board of Education Program		0																	
23	632	District Administration Program		0																	
24																					
25	641	School Administration Program		0																	
26																					
27	651	Business Operation Program		0																	
28	655	Central Service Program		0																	
29	656	Administrative Technology Services Prog		0																	
30	661	Buildings-Care Program (Custodial)		0																	
31	663	Maintenance - Non Student Occupied		0																	
32	664	Maintenance - Student Occupied Bldgs		0																	
33	665	Maintenance - Grounds		0																	
34	667	Security Program		0																	
35																					
36	681	Pupil - To School Trans. Program		0																	
37	682	Pupil - Activity Trans. Program		0																	
38	683	General Transportation Program		0																	
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0	0	0							
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S.D.E.	BUDGET										Page 66			
	EXPENDITURES										TITLE III-A ESSA - ENGLISH LANGUAGE ACQUISITION			
	July 1, 2022 - June 30, 2023										FUND NO: 270			
NOTE: Round each entry to the nearest dollar amount.														
EXPENDITURES														
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800		
		Other Support Services Program	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
39	691			0										
40														
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0		
42														
44	710	Child Nutrition Program		0										
45	720	Community Services Program		0										
46	730	Enterprise Operations		0										
47	740	Student Activity Program		0										
48														
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0		
50														
51	810	Capital Assets - Student Occupied		0										
52	811	Capital Assets - NonStudent Occupied		0										
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0		
55														
56	911	Debt Services Program - Principal		0										
57	912	Debt Services Program - Interest		0										
58	913	Debt Services Program - Refunded Debt		0										
59	920	Transfers Out	566	0										
60														
61	900	TOTAL OTHER SERVICES	566	0	0	0	0	0	0	0	0	0		
62														
63		TOTAL EXPENDITURES												
64		(Lines 14+41+48+ 53+60)	91,423	114,949	73,542	39,407	1,000	1,000	0	0	0	0		
65														
66														
67														
68														
69		TOTAL APPROPRIATION	\$91,423	\$114,949										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	\$50,443	\$0										
76		Revenues + Transfers In	\$40,980	\$114,949										
77		TOTAL REVENUE (lines 74 + 75)	\$91,423	\$114,949										
78														
79		Total Appropriation	\$91,423	\$114,949										
80		Unappropriated Balance	\$0	\$0										
81		TOTAL APPROPRIATION (lines 78 + 79)	\$91,423	\$114,949										
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														

BUDGET SUMMARY:

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

FUND 271 TITLE II-A, ESSA -SUPPORTING EFFECTIVE INSTRUCTION:

The purpose of Title II-A: Supporting Effective Instruction is to provide grants to State Educational Agencies (SEAs) and subgrants to Local Educational Agencies (LEAs).

The Title II-A grants: Increase student achievement consistent with the challenging State academic standards. Improve the quality and effectiveness of teachers, principals, and other school leaders. Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

Revenue Summary: The funding for this fund comes from the Federal Government and is designed to provide targeted support for professional development of district employees.

Expense Summary:

- Salaries and benefits for a director, staffing for class size reduction teachers, and mentor stipends
- Services include professional development, printing, paraprofessional exams
- Supplies include books, training materials



S.D.E.	BUDGET										TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION										Page 67			
	REVENUES										FUND NO: 271													
	July 1, 2022 - June 30, 2023																							
NOTE: Round each entry to the nearest dollar amount.																								
		REVENUES		Prior Year		Proposed		Budget				REVENUES		Prior Year		Proposed								
Line	Code	Item	Budget	Line Amounts	Budget Totals	Line	Code	Item	Budget	Line Amounts	Budget Totals	Line	Code	Item	Budget	Line Amounts	Budget Totals	Line	Code					
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County				40	429000	Other County										
2						41	420000	TOTAL COUNTY	0	*****	0	41	420000	TOTAL COUNTY	0	*****	0							
3	411100	Taxes - General M & O				42						42												
4	411200	Taxes - Supplemental				43	431100	Base Support Program				43	431100	Base Support Program										
5	411300	Taxes - Emergency				44	431200	Transportation Support				44	431200	Transportation Support										
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support				45	431400	Exceptional Child/SED Support										
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support				46	431500	Border Tuition Support										
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency				47	431600	Tuition Equivalency										
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment				48	431800	Benefit Apportionment										
10	411900	Taxes - Other				49	431900	Other State Support				49	431900	Other State Support										
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program				50	432100	Driver Education Program										
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program				51	432400	Professional Technical Program										
13		TOTAL TAXES	0	*****	0	52	437000	Lottery/Additional State Maintenance				52	437000	Lottery/Additional State Maintenance										
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of Tax Replacement				53	438000	Revenue in Lieu of Tax Replacement										
15						54	439000	Other State Revenue				54	439000	Other State Revenue										
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0	*****	0	55	430000	TOTAL STATE	0	*****	0							
17	414200	Tuition From Districts in Idaho				56						56												
18	414300	Tuition From Out of State Districts				57						57												
19						58	442000	Indirect Unrestricted Federal				58	442000	Indirect Unrestricted Federal										
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal				59	443000	Direct Restricted Federal										
21						60	445100	Title I - ESEA				60	445100	Title I - ESEA										
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program				61	445200	Title VI, ESEA - Innovative Practices Program										
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act				62	445300	Perkins III - Vocational Technical Act										
24	416900	Other Food Sales				63	445400	Adult Education				63	445400	Adult Education										
25						64	445500	Child Nutrition Reimbursement				64	445500	Child Nutrition Reimbursement										
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)				65	445600	IDEA Part B (School Age & Preschool)										
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	458,026	454,836		66	445900	Other Indirect Federal Programs	458,026	454,836								
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				67	448200	Impact Aid - P.L. 874										
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	458,026	*****	454,836	68	440000	TOTAL FEDERAL	458,026	*****	454,836							
30	417900	Other Student Revenues				69						69												
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.				70	451000	Proceeds: Bonds, Capital Leases, et. al.										
32	418100	Community Service				71	453000	Sale of Fixed Assets				71	453000	Sale of Fixed Assets										
33						72	450000	TOTAL OTHER	0	*****	0	72	450000	TOTAL OTHER	0	*****	0							
34	419100	Rentals				73						73												
35	419200	Contributions/Donations				74		TOTAL REVENUES	458,026	*****	454,836	74		TOTAL REVENUES	458,026	*****	454,836							
36	419300	Transportation Fees				75						75												
37	419900	Other Local				76	460000	TRANSFERS IN			0	76	460000	TRANSFERS IN			0							
38		TOTAL OTHER LOCAL	0	*****	0	77						77												
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$458,026	*****	\$454,836		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$458,026	*****	\$454,836							

S.D.E.	BUDGET EXPENDITURES										TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION										Page 68		
	July 1, 2022 - June 30, 2023										FUND NO: 271												
NOTE: Round each entry to the nearest dollar amount.																							
EXPENDITURES																							
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers											
1	512	Elementary School Program	260,659	448,468	49,658	22,184	328,658	47,968	500	600	700	800											
2	515	Secondary School Program	85,605	0																			
3	517	Alternative School Program		0																			
4	519	Vocational-Technical Program		0																			
5	521	Special Education Program		0																			
6	522	Special Education Preschool Program		0																			
7	524	Gifted & Talented Program		0																			
8	531	Interscholastic Program		0																			
9	532	School Activity Program		0																			
10	541	Summer School Program		0																			
11	542	Adult School Program		0																			
12	546	Detention Center Program		0																			
13																							
14	500	TOTAL INSTRUCTION	346,264	448,468	49,658	22,184	328,658	47,968	0	0	0	0											
15																							
16	611	Attendance-Guidance-Health Program		0																			
17	616	Special Education Support Services Prog		0																			
18																							
19	621	Instruction Improvement Program	111,677	0																			
20	622	Educational Media Program		0																			
21	623	Instruction-Related Technology Program		0																			
22	631	Board of Education Program		0																			
23	632	District Administration Program	85	0																			
24																							
25	641	School Administration Program		0																			
26																							
27	651	Business Operation Program		0																			
28	655	Central Service Program		0																			
29	656	Administrative Technology Services Prog		0																			
30	661	Buildings-Care Program (Custodial)		0																			
31	663	Maintenance - Non Student Occupied		0																			
32	664	Maintenance - Student Occupied Bldgs		0																			
33	665	Maintenance - Grounds		0																			
34	667	Security Program		0																			
35																							
36	681	Pupil - To School Trans. Program		0																			
37	682	Pupil - Activity Trans. Program		0																			
38	683	General Transportation Program		0																			
Subtotal (carried over to page b)			111,762	0	0	0	0	0	0	0	0	0	0										
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S.D.E.					BUDGET EXPENDITURES				TITLE I/A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION				Page 69	
					July 1, 2022 - June 30, 2023				FUND NO: 271					
NOTE: Round each entry to the nearest dollar amount.														
		EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800	
Line	Code	Functions/Programs		Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
39	691	Other Support Services Program			0									
40														
41	600	TOTAL SUPPORT SERVICES		111,762	0	0	0	0	0	0	0	0	0	0
42														
44	710	Child Nutrition Program			0									
45	720	Community Services Program			0									
46	730	Enterprise Operations			0									
47	740	Student Activity Program			0									
48														
49	700	TOTAL NONINSTRUCTION		0	0	0	0	0	0	0	0	0	0	0
50														
51	810	Capital Assets - Student Occupied			0									
52	811	Capital Assets - NonStudent Occupied			0									
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS		0	0	0	0	0	0	0	0	0	0	0
55														
56	911	Debt Services Program - Principal			0									
57	912	Debt Services Program - Interest			0									
58	913	Debt Services Program - Refunded Debt			0									
59	920	Transfers Out			6,368								6,368	
60														
61	900	TOTAL OTHER SERVICES		0	6,368	0	0	0	0	0	0	0	6,368	
62														
63		TOTAL EXPENDITURES												
64		(Lines 14+41+48+53+60)		458,026	454,836	49,658	22,184	328,658	47,968	0	0	0	6,368	
65														
66														
67														
68														
69		TOTAL APPROPRIATION		\$458,026	\$454,836									
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance		\$0	\$0									
76		Revenues + Transfers In		\$458,026	\$454,836									
77		TOTAL REVENUE (lines 74 + 75)		\$458,026	\$454,836									
78														
79		Total Appropriation		\$458,026	\$454,836									
80		Unappropriated Balance		\$0	\$0									
81		TOTAL APPROPRIATION (lines 78 + 79)		\$458,026	\$454,836									
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														

BUDGET SUMMARY:

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

FUND 275-276 GOVERNORS FUNDING:

The CARES Act, CRRSA Act, and ARP Act provide vital support to States, LEAs, and schools as they work to reopen schools safely, maximize in-person instructional time, and address the impact of the COVID-19 pandemic on students, educators, and families.

Revenue Summary: This revenue comes from grants awarded by the Governor of Idaho, from the state's COVID-19 relief dollars, to LEA's for reimbursement for specific areas.

Expense Summary: The expenses in this category are determined by the grant awarded. For FY22 the district was awarded a one-time pay amount of \$1000, to be paid to every district full time staff. For FY23 the district has been awarded one time pay amounts for teacher and pupil services staff in an amount of approximately \$1000.



S.D.E.	BUDGET				SPECIAL FEDERAL				FUND NAME Governor's Funds				Page 7
	REVENUES				271 THROUGH 289				FUND NO. 275-276				
	July 1, 2022 - June 30, 2023												
NOTE: Round each entry to the nearest dollar amount.													
	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	
	1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County				
	2						41	420000	TOTAL COUNTY	0	*****	0	
	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	*****		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	*****	0	
	17	414200	Tuition From Districts in Idaho				56						
	18	414300	Tuition From Out of State Districts				57						
	19						58	442000	Indirect Unrestricted Federal	2,071,223	1,255,427		
	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	2,071,223	*****	1,255,427	
	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	*****	0	
	34	419100	Rentals				73						
	35	419200	Contributions/Donations				74		TOTAL REVENUES	2,071,223	*****	1,255,427	
	36	419300	Transportation Fees				75						
	37	419900	Other Local				76	460000	TRANSFERS IN			0	
	38		TOTAL OTHER LOCAL	0	*****		77						
	39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$2,071,223	*****	\$1,255,427	

S.D.E.	BUDGET EXPENDITURES										SPECIAL FEDERAL				FUND NAM		Governor's Funds		Page 74
	EXPENDITURES										271 THROUGH 289				FUND NO: 275-276				
	EXPENDITURES										July 1, 2022 - June 30, 2023								
NOTE: Round each entry to the nearest dollar amount.																			
Line	Code	Functions/Programs	Prior Year	Proposed	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers						
1	512	Elementary School Program	808,650	1,255,427	1,255,427	1,049,776	205,651												
2	515	Secondary School Program	456,371	0	0														
3	517	Alternative School Program	12,777	0	0														
4	519	Vocational-Technical Program	20,067	0	0														
5	521	Special Education Program	192,268	0	0														
6	522	Special Education Preschool Program	13,133	0	0														
7	524	Gifted & Talented Program	3,568	0	0														
8	531	Interscholastic Program	2,390	0	0														
9	532	School Activity Program		0	0														
10	541	Summer School Program		0	0														
11	542	Adult School Program		0	0														
12	546	Detention Center Program	3,577	0	0														
13																			
14	500	TOTAL INSTRUCTION	1,512,801	1,255,427	1,255,427	1,049,776	205,651	0	0	0	0	0	0						
15																			
16	611	Attendance-Guidance-Health Program	57,526	0	0														
17	616	Special Education Support Services Prog	13,128	0	0														
18																			
19	621	Instruction Improvement Program	27,264	0	0														
20	622	Educational Media Program	12,972	0	0														
21	623	Instruction-Related Technology Program	40,313	0	0														
22	631	Board of Education Program		0	0														
23	632	District Administration Program	25,191	0	0														
24																			
25	641	School Administration Program	80,718	0	0														
26																			
27	651	Business Operation Program	10,452	0	0														
28	655	Central Service Program	2,990	0	0														
29	656	Administrative Technology Services Prog	1,195	0	0														
30	661	Buildings-Care Program (Custodial)	73,289	0	0														
31	663	Maintenance - Non Student Occupied	2,390	0	0														
32	664	Maintenance - Student Occupied Bldgs	24,792	0	0														
33	665	Maintenance - Grounds	4,760	0	0														
34	667	Security Program		0	0														
35																			
36	681	Pupil - To School Trans. Program	82,071	0	0														
37	682	Pupil - Activity Trans. Program		0	0														
38	683	General Transportation Program		0	0														
Subtotal (carried over to page b)			459,051	0	0	0	0	0	0	0	0	0	0						
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S.D.E.	BUDGET										Governor's Funds		Page 75	
	EXPENDITURES										FUND NAME:	FUND NO:		
	July 1, 2022 - June 30, 2023										271 THROUGH 289		275-276	
NOTE: Round each entry to the nearest dollar amount.														
EXPENDITURES														
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800		
39	691	Other Support Services Program	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
40				0										
41	600	TOTAL SUPPORT SERVICES	459,051	0	0	0	0	0	0	0	0	0		
42														
44	710	Child Nutrition Program	99,373	0										
45	720	Community Services Program		0										
46	730	Enterprise Operations		0										
47	740	Student Activity Program		0										
48														
49	700	TOTAL NON-INSTRUCTION	99,373	0	0	0	0	0	0	0	0	0		
50														
51	810	Capital Assets - Student Occupied		0										
52	811	Capital Assets - NonStudent Occupied		0										
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0		
55														
56	911	Debt Services Program - Principal		0										
57	912	Debt Services Program - Interest		0										
58	913	Debt Services Program - Refunded Debt		0										
59	920	Transfers Out		0										
60														
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0		
62														
63		TOTAL EXPENDITURES												
64		(Lines 14+41+48+53+60)	2,071,225	1,255,427	1,049,776	205,651	0	0	0	0	0	0		
65														
66														
67														
68														
69		TOTAL APPROPRIATION	\$2,071,225	\$1,255,427										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	\$0	\$0										
76		Revenues + Transfers In	\$2,071,223	\$1,255,427										
77		TOTAL REVENUE (lines 74 + 75)	\$2,071,223	\$1,255,427										
78														
79		Total Appropriation	\$2,071,225	\$1,255,427										
80		Unappropriated Balance	\$0	\$0										
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,071,225	\$1,255,427										
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														

BUDGET SUMMARY:

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

FUND 290 CHILD NUTRITION:

Idaho Child Nutrition Programs provide education, leadership, technical assistance, training, resources, oversight, and guidance on policies and regulations to ensure the nutritional well-being of all Idaho citizens. We are a professional team guided by the principles of public service, accountability, efficiency, and leadership to child and adult nutrition programs in Idaho.

These programs provide cash assistance and commodity foods to ensure children are adequately fed in public, private, and charter schools; residential childcare institutions; preschools; and child and adult care centers and homes. The meals provided are guided by the U.S. Dietary Guidelines for Americans.

The School Meals Programs are federally assisted meal programs operating in public and nonprofit private schools and residential childcare institutions. They provide nutritionally balanced, low-cost, or free meals or snacks to children each school day.

Revenue Summary: The funding for this fund comes from the Federal Government (69%), local sales within child nutrition (28%), and transfers in from general fund (3%). This fund tracks all revenues and expenses associated with school lunch and breakfast:

Expense Summary:

- Salaries and benefits for classified supervisors, classified child nutrition workers and substitute child nutrition workers
- Services include professional development, printing, travel, software licensing, laundry services
- Supplies include food and non-food supplies used in the program
- Capital objects – equipment purchased for the child nutrition program



S.D.E.	BUDGET REVENUES July 1, 2022 - June 30, 2023										CHILD NUTRITION FUND NO: 290			Page 76
NOTE: Round each entry to the nearest dollar amount.														
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals			
1	320000	Estimated Fund Balance, July 1	\$916,037	*****	\$966,000	40	429000	Other County						
2						41	420000	TOTAL COUNTY	0	*****	0			
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	*****	0	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	*****	0			
17	414200	Tuition From Districts in Idaho				56								
18	414300	Tuition From Out of State Districts				57								
19						58	442000	Indirect Unrestricted Federal						
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal						
21						60	445100	Title I - ESEA						
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program						
23	416200	Meal Sales: Non-reimbur.		67,750		62	445300	Perkins III - Vocational Technical Act						
24	416900	Other Food Sales				63	445400	Adult Education						
25						64	445500	Child Nutrition Reimbursement	3,350,981	2,760,000				
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	3,350,981	*****	2,760,000			
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	*****	0			
34	419100	Rentals				73								
35	419200	Contributions/Donations				74		TOTAL REVENUES	3,350,981	*****	2,827,750			
36	419300	Transportation Fees				75								
37	419900	Other Local				76	460000	TRANSFERS IN	90,000	90,000	90,000			
38		TOTAL OTHER LOCAL	0	*****	67,750	77								
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	67,750		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$4,357,018	*****	\$3,883,750			

S.D.E.	BUDGET EXPENDITURES										CHILD NUTRITION		Page 77
	July 1, 2022 - June 30, 2023										FUND NO: 290		
NOTE: Round each entry to the nearest dollar amount.													
	EXPENDITURES												
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
1	512	Elementary School Program		0									
2	515	Secondary School Program		0									
3	517	Alternative School Program		0									
4	519	Vocational-Technical Program		0									
5	521	Special Education Program		0									
6	522	Special Education Preschool Program		0									
7	524	Gifted & Talented Program		0									
8	531	Interscholastic Program		0									
9	532	School Activity Program		0									
10	541	Summer School Program		0									
11	542	Adult School Program		0									
12	546	Detention Center Program		0									
13													
14	500	TOTAL INSTRUCTION	0	0	0	0	0	0	0	0	0	0	
15													
16	611	Attendance-Guidance-Health Program		0									
17	616	Special Education Support Services Prog		0									
18													
19	621	Instruction Improvement Program		0									
20	622	Educational Media Program		0									
21	623	Instruction-Related Technology Program		0									
22	631	Board of Education Program		0									
23	632	District Administration Program		0									
24													
25	641	School Administration Program		0									
26													
27	651	Business Operation Program		0									
28	655	Central Service Program		0									
29	656	Administrative Technology Services Prog		0									
30	661	Buildings-Care Program (Custodial)		0									
31	663	Maintenance - Non Student Occupied		0									
32	664	Maintenance - Student Occupied Bldgs		0									
33	665	Maintenance - Grounds		0									
34	667	Security Program		0									
35													
36	681	Pupil - To School Trans. Program		0									
37	682	Pupil - Activity Trans. Program		0									
38	683	General Transportation Program		0									
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0	
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S.D.E.	BUDGET EXPENDITURES												Page 78	
	July 1, 2022 - June 30, 2023												CHILD NUTRITION	
	FUND NO: 290													
NOTE: Round each entry to the nearest dollar amount.														
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800		
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
39	691	Other Support Services Program		0										
40														
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
42														
44	710	Child Nutrition Program	3,391,018	3,396,725	1,341,154	606,359	45,500	1,245,000	45,000				113,712	
45	720	Community Services Program		0										
46	730	Enterprise Operations		0										
47	740	Student Activity Program		0										
48														
49	700	TOTAL NON-INSTRUCTION	3,391,018	3,396,725	1,341,154	606,359	45,500	1,245,000	45,000	0	0	0	113,712	
50														
51	810	Capital Assets - Student Occupied		0										
52	811	Capital Assets - NonStudent Occupied		0										
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0	0	0	0	0	0	0	0
55														
56	911	Debt Services Program - Principal		0										
57	912	Debt Services Program - Interest		0										
58	913	Debt Services Program - Refunded Debt		0										
59	920	Transfers Out		0										
60														
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
62														
63		TOTAL EXPENDITURES												
64		(Lines 14+41+49+53+60)	3,391,018	3,396,725	1,341,154	606,359	45,500	1,245,000	45,000	0	0	0	113,712	
65														
66														
67														
68														
69		TOTAL APPROPRIATION	\$3,391,018	\$3,396,725										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	\$916,037	\$966,000										
76		Revenues + Transfers In	\$3,440,981	\$2,917,750										
77		TOTAL REVENUE (lines 74 + 75)	\$4,357,018	\$3,883,750										
78														
79		Total Appropriation	\$3,391,018	\$3,396,725										
80		Unappropriated Balance	\$966,000	\$487,025										
81		TOTAL APPROPRIATION (lines 78 + 79)	\$4,357,018	\$3,883,750										
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														

BUDGET SUMMARY:

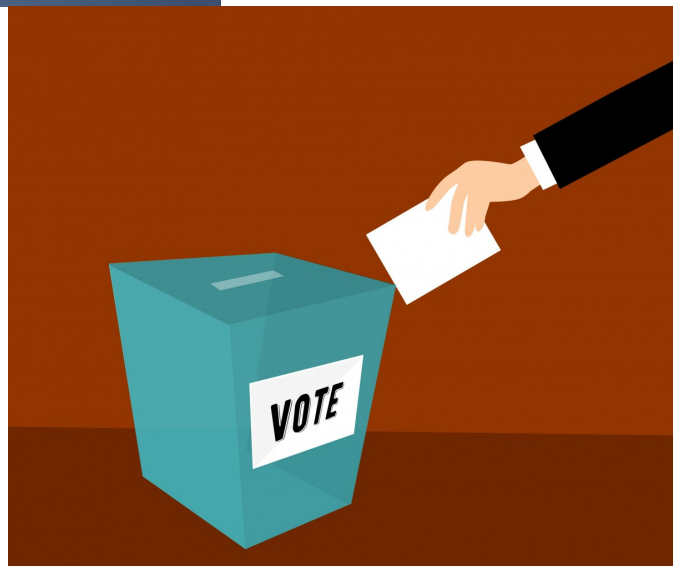
The total on line 77 must equal the total on line 81.

FUND 310 BOND REDEMPTION & INTEREST:

Accordingly with Idaho Code 33-802A. **COMPUTATION OF BOND AND BOND INTEREST LEVIES.** When the board of trustees of any school district determines and makes a levy allowed by section 33-802, Idaho Code, and incorporates such levy as a part of the school district's budget to service all maturing bond and bond interest payments for the ensuing fiscal year, it shall take into consideration any state bond levy equalization funds provided pursuant to section 33-906, Idaho Code, and any balances remaining or that may remain in its bond interest and redemption fund after meeting its bond and bond interest obligations for its current fiscal year. The levy so made for the ensuing fiscal year shall be an amount which, together with any state bond levy equalization funds provided pursuant to section 33-906, Idaho Code, and the balance in its bond interest and redemption fund remaining after meeting its current fiscal year bond and bond interest obligations, shall satisfy all maturing bond and bond interest payments for at least the ensuing twelve (12) months, and not to exceed the ensuing twenty-one (21) months counted from July 1 of the current calendar year.

Summary of Revenues: The funding for this fund comes from revenues received from tax levies. This fund is used to pay for the liquidation of bonded indebtedness and for the payment of principals and interest on all general obligation bonds.

Summary of Expenses: These funds are used to pay current bond interest and principal payments.



S.D.E.	BUDGET REVENUES July 1, 2022 - June 30, 2023										BOND REDEMPTION & INTEREST FUND NO. 310	Page 79
	NOTE: Round each entry to the nearest dollar amount.											
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	
1	320000	Estimated Fund Balance, July 1	\$8,437,042	*****	\$3,249,384	40	429000	Other County				
2						41	420000	TOTAL COUNTY	0	*****	0	
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	6,800,000	8,902,860		51	432400	Professional Technical Program				
13		TOTAL TAXES	6,800,000	*****	8,902,860	52	437000	Lottery/Additional State Maintenance				
14	413000	Penalty: Delinquent Taxes	102,860			53	438000	Revenue in Lieu of Tax Replacement				
15						54	439000	Other State Revenue	227,000	*****	0	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	227,000	*****	0	
17	414200	Tuition From Districts in Idaho				56						
18	414300	Tuition From Out of State Districts				57						
19						58	442000	Indirect Unrestricted Federal				
20	415000	Earnings on Investments	22,000	0		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	*****	0	
30	417900	Other Student Revenues				69						
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.				
32	418100	Community Service				71	453000	Sale of Fixed Assets				
33						72	450000	TOTAL OTHER	0	*****	0	
34	419100	Rentals				73						
35	419200	Contributions/Donations				74		TOTAL REVENUES	7,151,860	*****	8,902,860	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN			0	
38		TOTAL OTHER LOCAL	124,860	*****	0	77						
39	410000	TOTAL LOCAL (Line 13 + 38)	6,924,860	*****	8,902,860		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$15,588,902	*****	\$12,152,244	

S.D.E.	BUDGET EXPENDITURES										BOND REDEMPTION & INTEREST FUND				Page 80
July 1, 2022 - June 30, 2023															FUND NO: 310
NOTE: Round each entry to the nearest dollar amount.															
EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700					
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
1	512	Elementary School Program		0											
2	515	Secondary School Program		0											
3	517	Alternative School Program		0											
4	519	Vocational-Technical Program		0											
5	521	Special Education Program		0											
6	522	Special Education Preschool Program		0											
7	524	Gifted & Talented Program		0											
8	531	Interscholastic Program		0											
9	532	School Activity Program		0											
10	541	Summer School Program		0											
11	542	Adult School Program		0											
12	546	Detention Center Program		0											
13															
14	500	TOTAL INSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0	
15															
16	611	Attendance-Guidance-Health Program		0											
17	616	Special Education Support Services Prog		0											
18															
19	621	Instruction Improvement Program		0											
20	622	Educational Media Program		0											
21	623	Instruction-Related Technology Program		0											
22	631	Board of Education Program		0											
23	632	District Administration Program		0											
24															
25	641	School Administration Program		0											
26															
27	651	Business Operation Program		0											
28	655	Central Service Program		0											
29	656	Administrative Technology Services Prog		0											
30	661	Buildings-Care Program (Custodial)		0											
31	663	Maintenance - Non Student Occupied		0											
32	664	Maintenance - Student Occupied Bldgs		0											
33	665	Maintenance - Grounds		0											
34	667	Security Program		0											
35															
36	681	Pupil - To School Trans. Program		0											
37	682	Pupil - Activity Trans. Program		0											
38	683	General Transportation Program		0											
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0	0	0	
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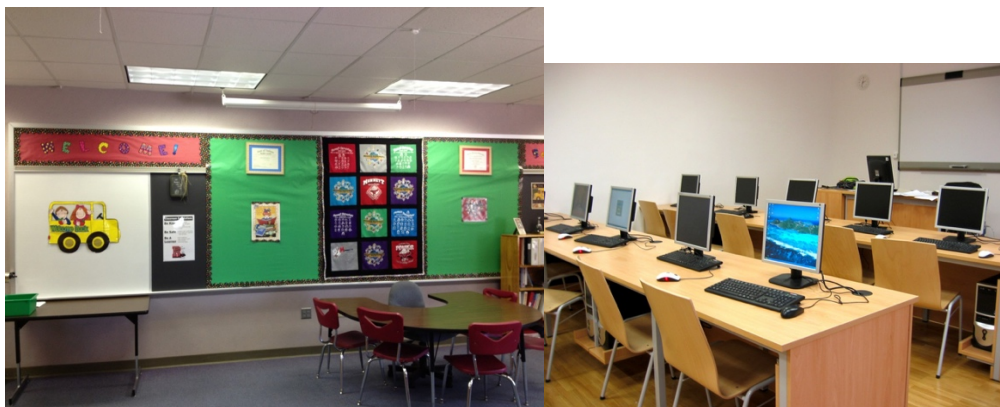
FUND 420 PLANT FACILITIES FUND:

Accordingly with Idaho Code: 33-804. **SCHOOL PLANT FACILITIES RESERVE FUND LEVY.** In any school district in which a school plant facilities reserve fund has been created, either by resolution of the board of trustees or by apportionment to new districts according to the provisions of section 33-901, Idaho Code, to provide funds therefor the board of trustees shall submit to the qualified school electors of the district the question of a levy not to exceed four-tenths of one percent (.4%) of market value for assessment purposes in each year, as such valuation existed on December 31 of the previous year, for a period not to exceed ten (10) years.

Summary of Revenues: The revenues in this fund are from the levy tax dollars receipted through a plant and facilities levy passed by voters March of 2022.

Summary of Expenses: This fund is for the voter approved Plant Facilities Levy. These funds are used for major renovations needed at individual schools, as well as school furniture, school busses, technology, land acquisitions, and other capital needs. For FY 2020 we have budgeted for the following expenses:

- ***Maintenance & Operations:*** -This is to pay for maintenance of school facilities like refinishing floors, new roofs for buildings, and for replacement vehicles or equipment.
- ***Technology:*** -This is used to provide upgrades to technology infrastructure and technological materials and equipment for schools.
- ***Matching Funds:*** -These funds are provided to the schools to match donated funds and used to purchase board approved capital asset items for the school.
- ***Building SPFF:*** -These funds are distributed to schools to purchase any new equipment they need.
- ***Furniture:*** -These funds are used to provide needed replacement furniture in the schools.
- ***Music:*** -These funds are used to provide materials and equipment for all the various district music programs.
- ***Athletics:*** -These funds are used to provide materials and equipment for all the various district athletic teams.
- ***Elementary per student capital:*** -These funds are distributed to each elementary school on a per student basis to provide capital equipment for the school.
- ***Secondary per student capital:*** - These funds are distributed to each secondary school on a per student basis to provide capital equipment for the school.
- ***Custodial:*** -These funds are used to replace custodial equipment as needed.
- ***Buses:*** -These funds are used to purchase new buses.
- ***Reserves:*** The balance of this fund is held in reserve for emergency expenses related to capital assets or building maintenance.



S.D.E.	BUDGET										Page 85	
	REVENUES										PLANT FACILITIES	
	July 1, 2022 - June 30, 2023										FUND NO. 420	
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	
1	320000	Estimated Fund Balance, July 1	\$3,597,655	*****	\$0	40	429000	Other County				
2						41	420000	TOTAL COUNTY	0	*****	0	
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	2,442,000	2,442,000		50	432100	Driver Education Program				
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program				
13		TOTAL TAXES	2,442,000	*****	2,442,000	52	437000	Lottery/Additional State Maintenance				
14	413000	Penalty: Delinquent Taxes	83,958			53	438000	Revenue in Lieu of Tax Replacement				
15						54	439000	Other State Revenue				
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0	*****	0	
17	414200	Tuition From Districts in Idaho				56						
18	414300	Tuition From Out of State Districts				57						
19						58	442000	Indirect Unrestricted Federal				
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal				
21						60	445100	Title I - ESEA				
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program				
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act				
24	416900	Other Food Sales				63	445400	Adult Education				
25						64	445500	Child Nutrition Reimbursement				
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)				
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs				
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	0	
30	417900	Other Student Revenues				69						
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.				
32	418100	Community Service				71	453000	Sale of Fixed Assets				
33						72	450000	TOTAL OTHER	0	*****	0	
34	419100	Rentals				73						
35	419200	Contributions/Donations				74		TOTAL REVENUES	2,525,958	*****	2,442,000	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN			0	
38		TOTAL OTHER LOCAL	83,958	*****	0	77						
39	410000	TOTAL LOCAL (Line 13 + 38)	2,525,958	*****	2,442,000		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	6,123,613	*****	2,442,000	

S.D.E.	BUDGET EXPENDITURES										PLANT FACILITIES FUND										Page 86									
	July 1, 2022 - June 30, 2023										FUND NO: 420																			
NOTE: Round each entry to the nearest dollar amount.																														
	EXPENDITURES																													
Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers																		
1	512	Elementary School Program	14,847	0																										
2	515	Secondary School Program		0																										
3	517	Alternative School Program		0																										
4	519	Vocational-Technical Program		0																										
5	521	Special Education Program		0																										
6	522	Special Education Preschool Program		0																										
7	524	Gifted & Talented Program		0																										
8	531	Interscholastic Program		0																										
9	532	School Activity Program		0																										
10	541	Summer School Program		0																										
11	542	Adult School Program		0																										
12	546	Detention Center Program		0																										
13																														
14	500	TOTAL INSTRUCTION	14,847	0	0	0	0	0	0	0	0	0																		
15																														
16	611	Attendance-Guidance-Health Program		0																										
17	616	Special Education Support Services Prog		0																										
18																														
19	621	Instruction Improvement Program		0																										
20	622	Educational Media Program		0																										
21	623	Instruction-Related Technology Program		0																										
22	631	Board of Education Program		0																										
23	632	District Administration Program		0																										
24																														
25	641	School Administration Program		0																										
26																														
27	651	Business Operation Program		0																										
28	655	Central Service Program		0																										
29	656	Administrative Technology Services Prog		0																										
30	661	Buildings-Care Program (Custodial)		0																										
31	663	Maintenance - Non Student Occupied		0																										
32	664	Maintenance - Student Occupied Bldgs	126,290	0																										
33	665	Maintenance - Grounds	55,805	0																										
34	667	Security Program	21,443	0																										
35																														
36	681	Pupil - To School Trans. Program		0																										
37	682	Pupil - Activity Trans. Program		0																										
38	683	General Transportation Program		0																										
Subtotal (carried over to page b)			203,538	0	0	0	0	0	0	0	0	0																		
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S.D.E.	BUDGET												Page 87
	EXPENDITURES												PLANT FACILITIES FUND
	July 1, 2022 - June 30, 2023												FUND NO: 420
NOTE: Round each entry to the nearest dollar amount.													
	EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers	
39	691	Other Support Services Program		0									
40													
41	600	TOTAL SUPPORT SERVICES	203,538	0	0	0	0	0	0	0	0	0	
42													
44	710	Child Nutrition Program		0									
45	720	Community Services Program		0									
46	730	Enterprise Operations		0									
47	740	Student Activity Program		0									
48													
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0	
50													
51	810	Capital Assets - Student Occupied	3,810,005	2,442,000					2,442,000				
52	811	Capital Assets - NonStudent Occupied	2,095,213	0									
53													
54	800	TOTAL CAPITAL ASSET PROGRAMS	5,905,218	2,442,000	0	0	0	0	2,442,000	0	0	0	
55													
56	911	Debt Services Program - Principal		0									
57	912	Debt Services Program - Interest		0									
58	913	Debt Services Program - Refunded Debt		0									
59	920	Transfers Out		0									
60													
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0	
62													
63		TOTAL EXPENDITURES											
64		(Lines 14+41+48+53+60)	6,123,603	2,442,000	0	0	0	0	2,442,000	0	0	0	
65													
66													
67													
68													
69		TOTAL APPROPRIATION	\$6,123,603	\$2,442,000									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	\$3,597,665	\$0									
76		Revenues + Transfers In	\$2,525,968	\$2,442,000									
77		TOTAL REVENUE (lines 74 + 75)	\$6,123,613	\$2,442,000									
78													
79		Total Appropriation	\$6,123,603	\$2,442,000									
80		Unappropriated Balance	\$0	\$0									
81		TOTAL APPROPRIATION (lines 78 + 79)	\$6,123,603	\$2,442,000									

BUDGET SUMMARY:

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

BUDGET SUMMARY:

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

FUND 421-423 CAPITAL CONSTRUCTION PROJECTS:

These funds were created to reserve capital funds for use on capital projects approved by the board. Currently there are three separate projects:

Fund 421: This fund was created to reserve funds for the 49th Street Athletics complex. The amounts reserved represent the districts portion of the infrastructure costs as well as the fundraised amounts provided by the local athletics booster club, and local donors.



Fund 422: This fund was to set aside the district's match to the City of Idaho Falls commitment to resurface the Skyline Tennis court.



Fund 423: This fund was created in FY22 to set aside funds to refurbish Ravsten Stadium by replacing the field and installing a new track.



S.D.E.	BUDGET					CAPITAL CONSTRUCTION PROJECTS					Page 82
	REVENUES					FUND NO: 421-423					
	July 1, 2022 - June 30, 2023										
NOTE: Round each entry to the nearest dollar amount.											
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	2,422,097	*****	2,422,097	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0	*****	0
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	*****	0	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	*****	0
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	148,582	*****	0
36	419300	Transportation Fees				75					
37	419900	Other Local	148,582			76	460000	TRANSFERS IN			0
38		TOTAL OTHER LOCAL	148,582	*****	0	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	148,582	*****	0			TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$2,570,679	*****	\$2,422,097

S.D.E.	BUDGET EXPENDITURES										CAPITAL CONSTRUCTION PROJECTS					Page 83
July 1, 2022 - June 30, 2023																FUND NO: 421-423
NOTE: Round each entry to the nearest dollar amount.																
		EXPENDITURES		Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers			
Line	Code	Functions/Programs	Budget	Budget												
1	512	Elementary School Program		0												
2	515	Secondary School Program		0												
3	517	Alternative School Program		0												
4	519	Vocational-Technical Program		0												
5	521	Special Education Program		0												
6	522	Special Education Preschool Program		0												
7	524	Gifted & Talented Program		0												
8	531	Interscholastic Program		0												
9	532	School Activity Program		0												
10	541	Summer School Program		0												
11	542	Adult School Program		0												
12	546	Detention Center Program		0												
13																
14	500	TOTAL INSTRUCTION	0	0	0	0	0	0	0	0	0	0	0			
15																
16	611	Attendance-Guidance-Health Program		0												
17	616	Special Education Support Services Prog		0												
18																
19	621	Instruction Improvement Program		0												
20	622	Educational Media Program		0												
21	623	Instruction-Related Technology Program		0												
22	631	Board of Education Program		0												
23	632	District Administration Program		0												
24																
25	641	School Administration Program		0												
26																
27	651	Business Operation Program		0												
28	655	Central Service Program		0												
29	656	Administrative Technology Services Prog		0												
30	661	Buildings-Care Program (Custodial)		0												
31	663	Maintenance - Non Student Occupied		0												
32	664	Maintenance - Student Occupied Bldgs		0												
33	665	Maintenance - Grounds		0												
34	667	Security Program		0												
35																
36	681	Pupil - To School Trans. Program		0												
37	682	Pupil - Activity Trans. Program		0												
38	683	General Transportation Program		0												
			</													

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S.D.E.	BUDGET EXPENDITURES												CAPITAL CONSTRUCTION PROJECTS			
July 1, 2022 - June 30, 2023												FUND NO: 421-423				
NOTE: Round each entry to the nearest dollar amount.																
EXPENDITURES																
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800				
39	691	Other Support Services Program	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers				
40				0												
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0				
42																
44	710	Child Nutrition Program		0												
45	720	Community Services Program		0												
46	730	Enterprise Operations		0												
47	740	Student Activity Program		0												
48																
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0				
50																
51	810	Capital Assets - Student Occupied		0												
52	811	Capital Assets - NonStudent Occupied	148,582	2,275,000					2,275,000							
53																
54	800	TOTAL CAPITAL ASSET PROGRAMS	148,582	2,275,000	0	0	0	0	2,275,000	0	0	0				
55																
56	911	Debt Services Program - Principal		0												
57	912	Debt Services Program - Interest		0												
58	913	Debt Services Program - Refunded Debt		0												
59	920	Transfers Out		0												
60																
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0				
62																
63		TOTAL EXPENDITURES	148,582	2,275,000	0	0	0	0	2,275,000	0	0	0				
64		(Lines 14+41+48+53+60)														
65																
66																
67																
68																
69		TOTAL APPROPRIATION	148,582	2,275,000												
70		(Line 63 + line 66)														
71																
72																
73		BUDGET SUMMARY														
74																
75		Beginning Fund Balance	2,422,097	2,422,097												
76		Revenues + Transfers In	148,582	\$0												
77		TOTAL REVENUE (lines 74 + 75)	2,570,679	2,422,097												
78																
79		Total Appropriation	148,582	2,275,000												
80		Unappropriated Balance	2,422,097	147,097												
81		TOTAL APPROPRIATION (lines 78 + 79)	2,570,679	2,422,097												
The total on line 77 must equal the total on line 81.																

BUDGET SUMMARY:

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

FUND 424 BUS DEPRECIATION:

This is a fund added at the recommendation of the Idaho State Board of Education. The district purchased school buses with plant facilities fund (Fund 420). The state includes money for bus depreciation as part of the general fund allocations, these funds are transferred to Fund 424 to be used the purchase of school buses.

Revenue Summary: The revenue for this fund come from a transfer from general fund.

Expense Summary: The expenses in this fund are for the purchase of school busses.



S.D.E.	BUDGET										BUS DEPRECIATION	
	REVENUES										FUND NO: 424	
	July 1, 2021 - June 30, 2022											
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	
1	320000	Estimated Fund Balance, July 1		*****	0	40	429000	Other County				
2						41	420000	TOTAL COUNTY	0	*****	0	
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	*****	0	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	*****	0	
17	414200	Tuition From Districts in Idaho				56						
18	414300	Tuition From Out of State Districts				57						
19						58	442000	Indirect Unrestricted Federal				
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal				
21						60	445100	Title I - ESEA				
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program				
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act				
24	416900	Other Food Sales				63	445400	Adult Education				
25						64	445500	Child Nutrition Reimbursement				
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)				
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs				
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	0	
30	417900	Other Student Revenues				69						
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.				
32	418100	Community Service				71	453000	Sale of Fixed Assets				
33						72	450000	TOTAL OTHER	0	*****	0	
34	419100	Rentals				73						
35	419200	Contributions/Donations				74		TOTAL REVENUES	0	*****	0	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN	185,000	216,228	216,228	
38		TOTAL OTHER LOCAL	0	*****	0	77						
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	185,000	*****	216,228	

S.D.E.	BUDGET EXPENDITURES										PLANT FACILITIES - SCHOOL BLDG MAINT - STUDENT OCCUPIED										FUND NO: 424		
NOTE: Round each entry to the nearest dollar amount.														July 1, 2021 - June 30, 2022									
		EXPENDITURES																					
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers											
1	512	Elementary School Program		0																			
2	515	Secondary School Program		0																			
3	517	Alternative School Program		0																			
4	519	Vocational- Technical Program		0																			
5	521	Special Education Program		0																			
6	522	Special Education Preschool Program		0																			
7	524	Gifted & Talented Program		0																			
8	531	Interscholastic Program		0																			
9	532	School Activity Program		0																			
10	541	Summer School Program		0																			
11	542	Adult School Program		0																			
12	546	Detention Center Program		0																			
13																							
14	500	TOTAL INSTRUCTION	0	0	0	0	0	0	0	0	0	0											
15																							
16	611	Attendance-Guidance-Health Program		0																			
17	616	Special Education Support Services Prog		0																			
18																							
19	621	Instruction Improvement Program		0																			
20	622	Educational Media Program		0																			
21	623	Instruction-Related Technology Program		0																			
22	631	Board of Education Program		0																			
23	632	District Administration Program		0																			
24																							
25	641	School Administration Program		0																			
26																							
27	651	Business Operation Program		0																			
28	655	Central Service Program		0																			
29	656	Administrative Technology Services Prog		0																			
30	661	Buildings-Care Program (Custodial)		0																			
31	663	Maintenance - Non Student Occupied		0																			
32	664	Maintenance - Student Occupied Bldgs		0																			
33	665	Maintenance - Grounds		0																			
34	667	Security Program		0																			
35																							
36	681	Pupil - To School Trans. Program		0																			
37	682	Pupil - Activity Trans. Program		0																			
38	683	General Transportation Program		0																			
Subtotal (carried over to page b)			0	0	0	0	0	0	0	0	0	0											
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S.D.E.	BUDGET EXPENDITURES												BUS DEPRECIATION	
	July 1, 2021 - June 30, 2022												FUND NO: 424	
	NOTE: Round each entry to the nearest dollar amount.													
Line	Code	EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800		
39	691	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
40		Other Support Services Program		0										
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	0	0	0	0		
42														
44	710	Child Nutrition Program		0										
45	720	Community Services Program		0										
46	730	Enterprise Operations		0										
47	740	Student Activity Program		0										
48														
49	700	TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0	0		
50														
51	810	Capital Assets - Student Occupied		0										
52	811	Capital Assets - Non-Student Occupied	185,000	216,228					216,228					
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS	185,000	216,228	0	0	0	0	216,228	0	0	0		
55														
56	911	Debt Services Program - Principal		0										
57	912	Debt Services Program - Interest		0										
58	913	Debt Services Program - Refunded Debt		0										
59	920	Transfers Out		0										
60														
61	900	TOTAL OTHER SERVICES	0	0	0	0	0	0	0	0	0	0		
62														
63		TOTAL EXPENDITURES												
64		(Lines 14+41+48+53+60)												
65			185,000	216,228	0	0	0	0	216,228	0	0	0		
66														
67														
68														
69		TOTAL APPROPRIATION	185,000	216,228										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	0	0										
76		Revenues + Transfers In	185,000	216,228										
77		TOTAL REVENUE (lines 74 + 75)	185,000	216,228										
78														
79		Total Appropriation	185,000	216,228										
80		Unappropriated Balance	0	0										
81		TOTAL APPROPRIATION (lines 78 + 79)	185,000	216,228										
					BUDGET SUMMARY:									
					The total on line 77 must equal the total on line 81.									

BUDGET SUMMARY:

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

OPTIONAL CHARGES

DISTRICT WIDE	AMOUNT
Idaho Digital Learning Academy (per class)	\$ 75
Overload Class	\$ 75
Building Rental	PER SCHEDULE
Transcripts - Regular	\$ 5
Transcripts - Rush	\$ 10
Fingerprinting/Background Record	UP TO \$ 40
ParaPro Exam	\$ 55
Non-student/Non-employee Proctoring	\$ 30
Non-sufficient Funds Check	\$ 8
MUSIC	AMOUNT
Instrument Rental - School Year	\$ 75
Instrument Rental - Additional Instrument	\$ 35
Instrument Rental - Summer	\$ 30
Instrument Rental - 1/2 School Year (Jan-June)	\$ 35
Summer Band/Orchestra	\$ 45
Uniform Cleaning	\$ 10
District Musical - Participation	\$ 25
CHILD NUTRITION	AMOUNT
Elementary Regular/Reduced Breakfast & Lunch	No Cost
Milk (Elementary, Secondary & Adult)	\$ 0.50
Elementary Second Meal Breakfast	\$ 1.95
Elementary Second Meal Lunch	\$ 2.70
Secondary Regular/Reduced Breakfast & Lunch	No Cost
Secondary Second Meal Breakfast	\$ 1.95
Secondary Second Meal Lunch	\$ 2.95
Adult Regular Breakfast	\$ 2.65
Adult Regular Lunch	\$ 4.35

ATHLETICS	AMOUNT
1st Sport	\$ 120
2nd Sport	\$ 100
3rd Sport	\$ 80
HIGH SCHOOL	AMOUNT
Overload Class	\$ 75
Activity Card - Optional	\$ 25
Activity Card - Replacement	\$ 2.50
Annual/Yearbook - Optional	\$65 SHS/IFHS/COMPASS/ \$30 EMERSON
Handbook (student replacement)	\$ 4
Parking (student)	\$ 4
Transcripts (There is no charge for the initial transcript)	\$ 2/ RUSH \$10
EMERSON/SUMMER SCHOOL	AMOUNT
Emerson Day Tuition (Non-qualified)-per credit	\$ 75
Alternative Night School (Non-qualified)-per credit	\$ 75
DISTRICT SUMMER SCHOOL (2 TYPES)	
1- Credit Recovery (Non-qualified -Retake failed class)	\$ 75
2- Advancement (Non-qualified -Get ahead in credits)-per credit	\$ 75
CLUBS	AMOUNT
Art	\$ 5 IFHS
BPA	\$ 30 IFHS, SHS, COMPASS
Ballroom Dancing	\$ 5 IFHS
French	\$ 2 IFHS
German	\$ 2 IFHS
Hockey	\$ 5 IFHS
Honor Society	\$ 15 IFHS, SHS, COMPASS
Key Club	\$ 15 IFHS, SHS, COMPASS
Outdoor Club	\$ 20 IFHS
Communications: Debate-Novice 1&2 (only for tournaments)	\$ 120
EAGLE ROCK/ TAYLORVIEW	AMOUNT
Yearbook	\$ 30
Activity card	\$ 8



ANNUAL BUDGET REPORT

FY 2023

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CFO

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Profile

Idaho Falls School District 91, is a public school district located in Idaho Falls, Idaho Bonneville County. The school district serves the community of Idaho Falls, and surrounding areas in Bonneville County.

Company Info



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Falls, ID 83402



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