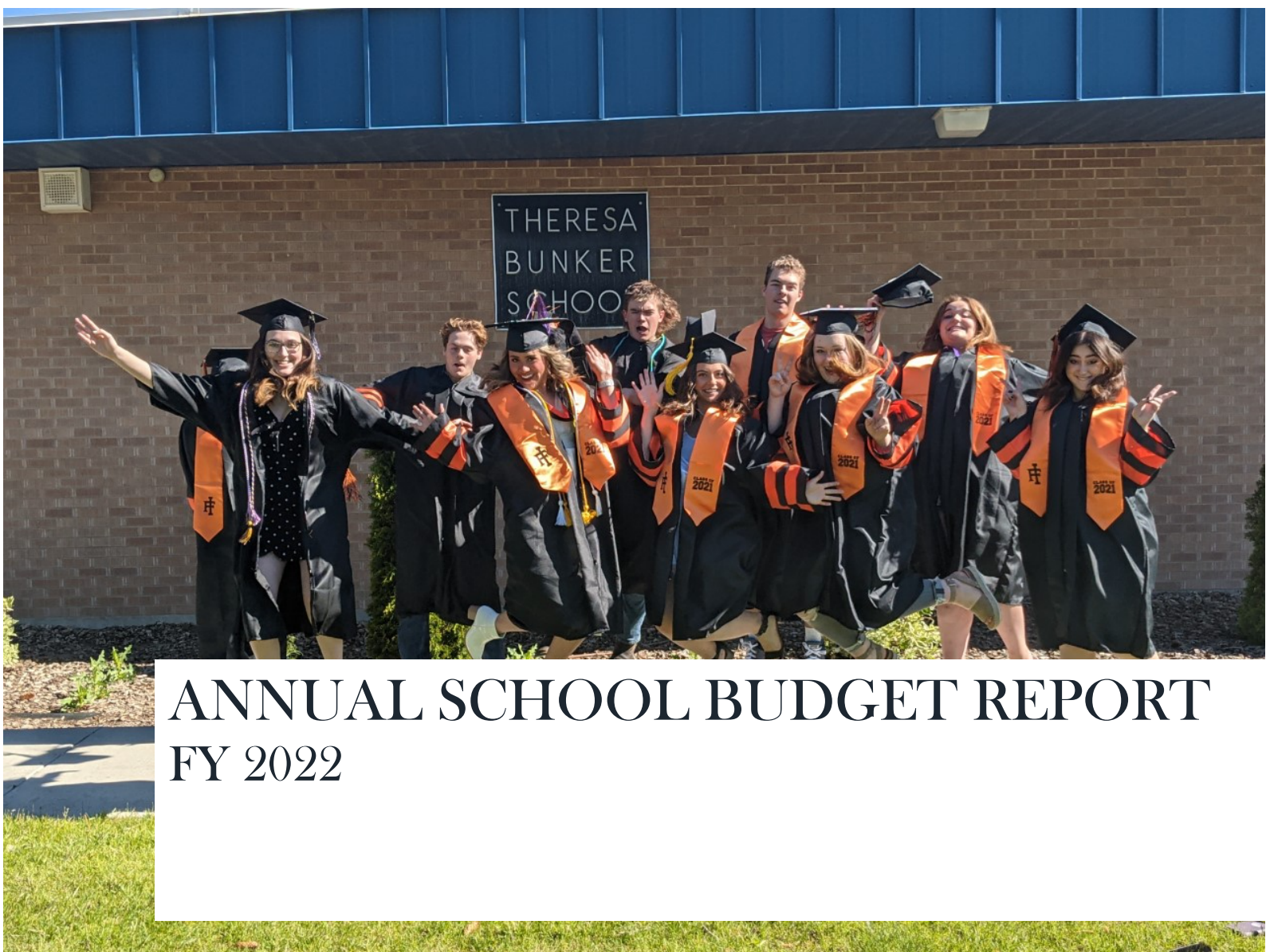




ANNUAL SCHOOL BUDGET REPORT FY 2022

Idaho Falls School District
690 John Adams Pkwy
Idaho Falls, ID 83401

(208) 525-7500
www.d91.k12.id.us

TABLE OF CONTENTS

03	DISTRICT INFORMATION
05	INTRODUCTION
06	STATE OF IDAHO BOARD OF EDUCATION
07	STATE OF IDAHO PUBLIC SCHOOL FUND
08	BUDGET NOTES
09	FY 2022 SCHOOL BUDGETS BY FUND
10	BUDGET SUMMARY, FOUR YEAR COMPARISON
11	GENERAL FUND
23	FEDERAL FOREST RESERVE
27	ERATE MATCH
31	STUDENT ACTIVITIES FUND
35	STATE PROFESSIONAL TECHNICAL
39	STATE TECHNOLOGY
43	STATE SUBSTANCE ABUSE
47	ESSER III -ARPA
51	TITLE I-A, ESSA IMPROVING BASIC PROGRAMS
55	ESSER I, CARES ACT
59	TITLE I-C, ESSA -EDUCATION OF MIGRATORY CHILDREN
63	ESSER II, CRRSA ACT
67	TITLE I-D, ESSA -NEGLECTED & DELINQUENT CHILDREN
71	IDEA PART B, (611 SCHOOL AGE 3-21)
75	IDEAR PART B, (619 PRE-SCHOOL AGE 3-5)
79	ARPA, IDEA PART B
83	SCHOOL BASED MEDICAID
87	TITLE IV-A, ESSA -STUDENT SUPPORT & ACADEMIC ENRICHMENT
91	PERKINS IV -PROFESSIONAL TECHNICAL ACT
95	TITLE III-A, ESSA -ENGLISH LANGUAGE ACQUISITION
99	TITLE II-A, ESSA SUPPORTING EFFECTIVE INSTRUCTION
103	TITLE IV-B, ESSA -21 ST CENTURY COMMUNITY LEARNING
107	GOVERNOR'S LEARNING LOSS
111	CHILD NUTRITION
115	BOND REDEMPTION & INTEREST
119	PLANT & FACILITIES FUND
123	CAPITAL CONSTRUCTION PROJECTS- 49 TH STREET ATHLETICS COMP.
127	CAPITAL CONSTRUCTION PROJECTS
131	BUS DEPRECIATION
135	OPTIONAL CHARGES FY 2022
137	CONCLUSION

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 about 10,400 students in Idaho Falls. The district has 12 elementary schools serving students in K-6, two middle schools serving students in grades 7-8, and four high schools serving students in grades 9-12, including two comprehensive high schools, an alternative high school, and Compass Academy, a magnet high school through the New Tech Network.

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 is 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.
- 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. In some cases, 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 2022 LEGISLATIVE PRIORITIES: *(SOURCE: STATE DEPARTMENT OF EDUCATION)*

Restoration of 5% holdback reductions in FY 2021 appropriations: Superintendent Ybarra will work with the Governor and the Legislature to ensure the reductions, which represent critical investments in education, are fully restored as soon as state general fund revenue allows. While her FY 2022 budget request leaves reductions in place for some line items – mainly professional development, technology and IT staffing – which can be supported through \$43 million in one-time federal CARES funding to K-12 schools available through Sept. 30, 2022 – this funding must be restored in future years to ensure districts and charter schools have ongoing resources to sustain their operations.

Educator Compensation: The budget request includes \$21.7 million to restore funding for the career ladder for instructional and pupil support staff and implements the Advanced Professional rung to improve pay for Idaho's veteran educators. Dedicated teachers are essential to ensuring that our students have the educational opportunities they deserve. Idaho continues to struggle with a teacher shortage, and the fear and confusion caused by the pandemic have likely aggravated that shortage. It is essential to continue to make good on the promise to improve teachers' salaries and reward and retain the experienced teachers who are invaluable to our students.

Classified Staff and Administrator Salaries: Superintendent Ybarra's budget request includes \$4.5 million for a 2 percent increase in classified staff's pay and a 1 percent increase for administrators. Teachers are essential, but so are the classified staff who keep our schools running and support students. They are a critical part of our educational system.

Literacy: Next year's budget request includes ongoing funding 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.

Social-emotional Support for Students, Educators and Staff: The Coronavirus pandemic has created high levels of stress and anxiety for students as well as their teachers and support staff. Superintendent Ybarra will continue to advocate for behavioral and mental health support for all those who attend and work in Idaho's public schools. This includes spending authority to administer the numerous grants the State Department of Education has received for mental and behavioral health and suicide awareness and prevention efforts.

Mastery-based Education: Superintendent Ybarra's budget request seeks to restore the holdback of \$50,000 to continue expanding mastery-based education. The program continues to add new schools and districts across the state who want to offer a student-centered, competency-based instructional approach. In Fiscal Year 2021, 31 new schools joined the Idaho Mastery Education Network.

**Note: Statute requires an additional \$62.8 million in General Fund spending for next fiscal year. Superintendent Ybarra retained the holdbacks to professional development, IT staffing and technology, as well as other reductions, to help offset these increases and bring new spending to the \$49.2 million reflected in her budget request.*

(PLEASE NOTE AT THE TIME OF PUBLISHING THE STATE HAD NOT RELEASED THEIR BUDGET COMPARISON SHEETS.)*

IDAHO FALLS SCHOOL DISTRICT 91 FY2022 BUDGET NOTES:

House Bill 388, restricts the state department of education's ability to withdraw money from the public education stabilization fund for 2 years. In previous years this fund allowed the SDE to fund districts without adjusting for growth that occurred outside the budgeted range, this bill makes revenue estimates for FY22 unpredictable. With the level of State funding remaining uncertain for FY22, the district has continued to budget conservatively.

For FY22, the district budgeted state funds as directed by the SDE, with the understanding that fund balance reserves and federal allocations may need to be used to offset any shortages occurring if state funding is reduced. Using federal revenue sources and existing fund balance, the district is prepared to continue to provide services to its current staff and patrons without adjustments. The district is prepared for possible shortfalls to the FY22 budget and has strategically budgeted federal funds to help with shortfalls until this uncertainty resolves, likely, not until after the 2022 legislative session.

The district is aware that long term use of fund balance and federal funds to offset state revenue shortfalls are not sustainable for future periods. While the district is hopeful the state will return to previous funding levels for future support periods, should state funding continue to decrease, the district would need to make strategic cuts to current operating levels in order to align expenses to state revenue levels.



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 covid grants. The table below summarizes the changes to Idaho Falls School District 91's budgeting for FY21 and FY22.

	2021 Original	2021 Amended	2022 Original
State Revenue	\$ 58,182,184	\$ 58,768,103	\$ 59,793,131
Local/ Tax Revenue	\$ 17,939,180	\$ 16,959,805	\$ 18,623,838
Federal Revenue	\$ 10,694,336	\$ 16,681,753	\$ 31,225,218
Expenses	(\$ 90,852,868)	(\$ 99,996,321)	(\$ 118,479,475)*
Un-Appropriated	\$ 15,024,913	\$ 21,618,675	\$ 15,474,321

* Shows expending all federal grants awarded, the district plans to spend these grants over the grant period 2021-2024.

FY 2022 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 29 different funds: In the current year the district has added 8 funds, most of these funds were added to account for various federal revenue grants from the COVID-19 Pandemic.

- 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 - 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, 2022
- Workers compensation - .62% to 5.89% of wages depending on worker classification
- Medical insurance
- Dental insurance
- Life insurance

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.

SUMMARY STATEMENT 2021 - 2022 SCHOOL BUDGET

ALL FUNDS

School District: Idaho Falls District 91

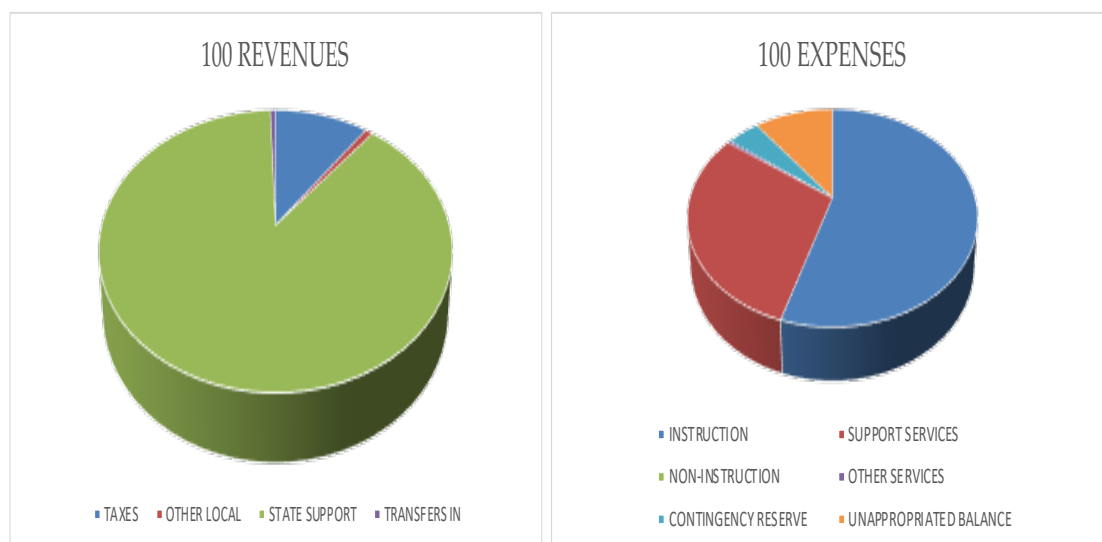
	GENERAL M & O FUND					ALL OTHER FUNDS				
	Prior Year Actual	Prior Year Budget	Prior Year Amended-Budget	Proposed Budget		Prior Year Actual	Prior Year Budget	Prior Year Amended-Budget	Proposed Budget	
REVENUES	2018-2019	2019-2020	2020-2021	2021-2022		2018-2019	2020-2021	2020-2021	2021-2022	
Beginning Balances	14,682,153	14,873,198	12,065,161	15,033,846	13,275,537	10,636,238	12,689,840	10,788,198	15,045,704	13,753,582
Assigned for Specific Purposes	2,800,000	2,205,755								
Local Tax Revenue	6,977,751	6,876,592	6,800,000	6,800,000	6,800,000	9,275,188	10,957,438	9,592,805	9,659,805	10,151,415
Other Local	1,212,684	1,174,204	599,375	450,000	548,950	771,404	736,757	947,000	50,000	1,123,473
State Revenue	53,597,683	58,275,745	56,265,868	56,851,787	58,867,877	2,477,127	2,125,653	1,916,316	1,916,316	925,254
Federal Revenue				3,370,867		8,718,568	8,413,991	10,694,336	13,310,886	31,225,218
Transfers	103,275	230,569	155,200	164,352	381,933	284,664	4,117,211	275,000	2,431,199	306,228
Totals	79,373,546	83,636,053	75,885,604	82,670,852	79,874,297	32,163,209	39,040,890	34,213,655	42,413,910	57,485,170
EXPENDITURES	2018-2019	2019-2020	2020-2021	2021-2022		2018-2019	2019-2020	2020-2021	2021-2022	
Salaries	41,477,135	42,620,023	43,450,320	45,494,076	45,805,300	4,891,804	5,078,694	5,422,158	5,922,305	6,490,582
Benefits	13,669,315	14,123,665	14,763,680	15,085,995	14,990,218	1,597,140	1,650,002	1,842,328	1,918,073	2,123,354
Purchased Services	3,725,377	3,450,357	3,822,332	2,861,392	3,858,769	1,638,363	1,209,773	2,192,797	3,825,174	3,623,607
Supplies & Materials	2,799,604	3,345,585	2,642,353	3,026,590	2,849,900	2,153,543	2,153,340	2,615,863	3,941,216	18,469,385
Capital Outlay	2,158,699	672,485	203,000	287,311	0	5,815,692	5,529,300	5,357,805	6,992,736	11,062,237
Debt Retirement						3,265,860	8,110,389	7,837,150	7,837,150	8,214,962
Insurance & Judgments	268,848	272,881	272,882	208,752	303,000					
Transfers	284,664	4,117,211	275,000	2,431,199	306,228	103,275	230,559	155,200	164,352	381,933
Contingency Reserve	3,219,182	3,224,250	3,271,478	3,469,766	3,405,671					
Inventory Reserve	242,661									
Encumbrance Reserve	1,253,260									
Assigned for Specific Purposes	3,389,739									
Unappropriated Balances	6,885,062	11,809,596	7,194,559	9,805,771	8,355,211	12,697,532	15,078,833	7,840,354	11,812,904	7,119,110
Totals	79,373,546	83,636,053	75,885,604	82,670,852	79,874,297	32,163,209	39,040,890	34,213,655	42,413,910	57,485,170

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

General Fund

Fund 100: This is the main fund of the Idaho Falls School District 91 and is used for the day-to-day operations of the school district.

- 88% of General Fund Revenues come from the Idaho State Department of Education.
- 10% of General Fund Revenues come from Local Tax Revenue.
- 2% of General Fund Revenues come from Other Local Sources, such as transportation fees, earnings on investments, rentals, and contributions and donations from patrons and businesses in our community, and transfers from other funds.
- 89.2% of General Fund expenditures are for the salaries and benefits for the employees of Idaho Falls District 91.
- 5.7% of the General Fund expenditures are for Purchased Services, such as contracted services with outside entities, printing, travel, and professional services.
- 4.1% of the General Fund expenditures are used for supplies for our schools and other support items.
- 1% of the General Fund expenditures is made up of capitol objects, liability insurance payments, and transfers to other funds.



FUND 100: BY FUNCTION

INSTRUCTION FUNCTION CODES 512000-546000: These functions are related directly to the instruction of K-12 students and can be allocated to a specific school or program function or expense.

Elementary Program (K-6) -Function 512000: The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes and behaviors appropriate for students enrolled in kindergarten through sixth grades.

Expense Summary:

- Salary and benefits for 209.5 teachers and 46.82 classified FTE including paraprofessionals, duty aides and crossing guards, along with substitute teachers and paraprofessionals and leadership stipends for elementary teachers.
- Services include field trips, copier leases, printing
- Supplies include textbook adoptions, classroom supplies, workbooks, toner, art supplies, online resources

Secondary Program (7-12) –Function 515000: The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes and behavior needed by students enrolled in the grade levels seven through twelve or any combinations thereof.

Expense Summary:

- Salary and benefits for 204.83 teachers, 5.78 classified FTE including paraprofessionals, duty aides and crossing guards, along with substitute teachers and paraprofessionals and leadership stipends for secondary teachers.
- Services include copier leases, printing, travel
- Supplies include textbook adoptions, classroom supplies, workbooks, online resources
- Capitol objects include projectors, smart boards, and sounds systems at Idaho Falls and Skyline High Schools.

Alternative School Program –Function 517000: The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes and behavior needed by students enrolled in the grade levels seven through twelve or any combinations thereof assigned to approved alternative schools to provide enhanced learning experiences to meet the needs of students that cannot be addressed in a traditional classroom setting.

Expense Summary:

- Salary and benefits for 9 teachers, .83 classified FTE including paraprofessionals, stipends for summer school alternative teachers and leadership stipends for alternative teachers.
- Services include software services, copier leases, printing,
- Supplies include books, paper, diplomas, student rewards

Vocational and Technical Programs –Function 519000: The instruction and learning experiences which are concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers.

Expense Summary:

- Salary and benefits for 10.45 teachers along with stipends for extended contract days to participate in summer Career Technical Education (CTE) programs.
- Services include equipment repair/servicing, professional development, travel, student testing
- Supplies include books, paper, tools, appliances, and other equipment used in the CTE program

Exceptional Child Programs –Function 521000: The instructional activities and services of teachers and classroom aides who work to meet the needs of exceptional students. (Examples: Classroom teachers, aides, supplies, and equipment for the resource rooms and the gifted and talented classrooms.)

Expense Summary:

- Salary and benefits for 43.17 teachers, 2.97 FTE occupational therapists, 23.07 classified FTE including paraprofessionals and clerical support
- Services include copier leases, printing, contracted services for speech and language pathologist
- Supplies include curriculum materials, classroom supplies, testing materials

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 6 teachers

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 3 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 1 FTE administrator (.5 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 1.21 FTE teacher
- 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.
- *Health Services.* Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate nursing services.

Expense Summary:

- Salary and benefits for 25 FTE counselors, 3.61 FTE psychologists, 2.29 FTE school nurses, 1 FTE for college and career coordinator, 9.64 classified FTE for attendance clerks, registrars, and counseling secretaries, 1.98 classified FTE for college and career advisors, and 1.84 classified FTE for 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 3.61 psychologists, 4.2 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 .77 FTE directors, 5 coordinators in curriculum, .7 FTE elementary assistant principals, assessment, instructional technology and K-3 literacy, 1.66 classified FTE 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 2 FTE certified media generalists and 6.39 classified FTE including media center specialists and media center aides
- 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 .5 FTE director and 20.4 classified FTE 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 1 FTE superintendent, 2 FTE assistant superintendents, 1 FTE director, and 4.69 classified FTE 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 18 FTE principals, 9.3 FTE assistant principals, and 22.1 classified FTE 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 2 FTE director, 1.88 classified FTE business staff, 1.88 classified FTE human resources staff, and 1.92 classified FTE 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 1.95 classified FTE for 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 .5 FTE director and 1.47 classified FTE for 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 .20 FTE director, .98 FTE custodial specialist 32.6 classified FTE for custodians along with substitute custodians
- Services include utilities (\$1.14 million), 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 1.95 classified FTE 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 .8 FTE director, 10.13 classified FTE for custodial staff, and 13.64 classified FTE for maintenance personnel including electrician, plumber, painter, HVAC, energy manager along with summer temporary workers
- Capitol 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 3.91 classified FTE 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 .98 classified FTE director, 1.78 classified FTE for clerical support, 3.91 classified FTE for mechanics, 25.75 classified FTE for bus drivers, and 7.7 classified FTE for 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



"Education is the key to success in life, and teachers make a lasting impact in the lives of their students" ~Solomon Ortiz

S.D.E.	BUDGET REVENUES										GENERAL M & O	
	July 1, 2021 - June 30, 2022										FUND NO: 100	
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	12,065,161	*****	13,275,537	40	429000	Other County				
2						41	420000	TOTAL COUNTY	0	*****	0	
3	411100	Taxes - General M & O				42						
4	411200	Taxes - Supplemental	6,800,000	6,800,000		43	431100	Base Support Program	44,726,156	46,651,200		
5	411300	Taxes - Emergency				44	431200	Transportation Support	2,081,000	2,057,552		
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	150,000	150,000		
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment	6,170,708	6,369,295		
10	411900	Taxes - Other				49	431900	Other State Support	2,241,026	2,749,139		
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program				
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program	133,323	133,326		
13		TOTAL TAXES	6,800,000	*****	6,800,000	52	437000	Lottery/Additional State Maintenance	620,000	605,865		
14	413000	Penalty: Delinquent Taxes	50,000	45,000		53	438000	Revenue in Lieu of Tax Replacement	143,655	151,500		
15						54	439000	Other State Revenue				
16	414100	Tuition From Individuals	61,875	60,000		55	430000	TOTAL STATE	56,265,868	*****	58,867,877	
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	300,000	200,000		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	45,000	5,000		73						
35	419200	Contributions/Donations	22,500	25,000		74		TOTAL REVENUES	63,665,243	*****	66,216,827	
36	419300	Transportation Fees	120,000	150,000		75						
37	419900	Other Local	0	63,950		76	460000	TRANSFERS IN	155,200	381,933	381,933	
38		TOTAL OTHER LOCAL	599,375	*****	548,950	77						
39	410000	TOTAL LOCAL (Line 13 + 38)	7,399,375	*****	7,348,950		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	75,885,604	*****	79,874,297	

S.D.E.		BUDGET EXPENDITURES										GENERAL M & O FUND									
		July 1, 2021 - June 30, 2022										FUND NO: 100									
NOTE: Round each entry to the nearest dollar amount.																					
		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								
1	512	Elementary School Program	17,429,302	18,877,645	13,723,642	4,313,856	259,900	580,247													
2	515	Secondary School Program	16,644,819	17,333,335	12,323,509	4,055,626	215,319	738,881													
3	517	Alternative School Program	806,668	841,722	567,778	183,134	54,000	36,810													
4	519	Vocational-Technical Program	780,865	875,476	542,451	199,699	0	133,326													
5	521	Special Education Program	4,305,807	4,363,197	3,136,903	1,076,794	77,500	72,000													
6	522	Special Education Preschool Program	418,715	392,188	294,606	97,582															
7	524	Gifted & Talented Program	243,054	234,124	168,534	59,790	1,300	4,500													
8	531	Interscholastic Program	643,556	655,109	562,523	92,586															
9	532	School Activity Program	102,716	104,396	87,055	17,341															
10	541	Summer School Program	1,826	957	773	184															
11	542	Adult School Program	0	0																	
12	546	Detention Center Program	140,617	120,140	89,159	27,981	0	3,000													
13																					
14	500	TOTAL INSTRUCTION	41,517,945	43,798,289	31,496,933	10,124,573	608,019	1,568,764	0	0	0	0	0								
15																					
16	611	Attendance-Guidance-Health Program	3,344,305	3,282,884	2,397,904	779,144	1,300	104,536													
17	616	Special Education Support Services Prog	779,935	788,225	487,167	152,258	136,000	12,800													
18																					
19	621	Instruction Improvement Program	1,542,666	1,209,916	621,180	185,236	400,000	3,500													
20	622	Educational Media Program	426,944	455,967	336,349	71,118		48,500													
21	623	Instruction-Related Technology Program	1,339,955	1,457,286	1,080,770	370,466	6,050														
22	631	Board of Education Program	356,774	357,514	0	14	205,000	1,000				151,500									
23	632	District Administration Program	1,027,407	1,057,557	718,219	204,338	109,000	26,000													
24																					
25	641	School Administration Program	4,188,220	4,365,881	3,326,252	990,829	43,000	5,800													
26																					
27	651	Business Operation Program	601,336	681,277	530,139	151,138															
28	655	Central Service Program	119,987	124,680	86,635	38,045															
29	656	Administrative Technology Services Prog	558,701	503,697	221,439	66,758	180,000	35,500													
30	661	Buildings-Care Program (Custodial)	3,211,716	3,476,535	1,332,405	555,630	1,272,500	164,500				151,500									
31	663	Maintenance - Non Student Occupied	316,446	298,484	101,116	42,368	80,000	75,000													
32	664	Maintenance - Student Occupied Bldgs	2,140,436	2,004,805	1,081,873	441,132	259,800	222,000													
33	665	Maintenance - Grounds	482,044	496,859	210,651	72,708	112,500	101,000													
34	667	Security Program	160,000	160,000			160,000														
35																					
36	681	Pupil - To School Trans. Program	2,796,180	2,996,723	1,748,188	739,935	80,600	428,000													
37	682	Pupil - Activity Trans. Program	201,000	201,000			195,000	6,000													
38	683	General Transportation Program	57,000	57,000			10,000	47,000													

S.D.E.	BUDGET EXPENDITURES										GENERAL M & OFUND								
July 1, 2021 - June 30, 2022															FUND NO: 100				
NOTE: Round each entry to the nearest dollar amount.																			
EXPENDITURES																			
Line	Code	Functions/Programs	Prior Year	Proposed	100	Salaries	Benefits	300	Purchased Services	400	Supplies Materials	500	Capital Objects	600	Debt Retirement	700	Insurance-Judgment	800	Transfers
39	691	Other Support Services Program		0															
40																			
41	600	TOTAL SUPPORT SERVICES	23,651,052	23,976,290	14,280,287	4,861,117	3,250,750	1,281,136	0	0	0	0	0	0	0	303,000	0	0	0
42																			
44	710	Child Nutrition Program	0	32,608	28,080	4,528													
45	720	Community Services Program		0															
46	730	Enterprise Operations		0															
47	740	Student Activity Program		0															
48																			
49	700	TOTAL NON-INSTRUCTION	0	32,608	28,080	4,528	0	0	0	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	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	275,000	306,228														306,228	
60																			
61	900	TOTAL OTHER SERVICES	275,000	306,228	0	0	0	0	0	0	0	0	0	0	0	0	0	306,228	
62																			
63		TOTAL EXPENDITURES																	
64		(Lines 14+41+48+53+60)	65,443,997	68,113,415	45,805,300	14,990,218	3,858,769	2,849,900	0	0	0	0	0	0	0	303,000	0	306,228	
65																			
66	950	Contingency Reserve	327,148	3,405,671															
67		(5% of line 63) (Applies to General Fund only)																	
68																			
69		TOTAL APPROPRIATION	68,715,475	71,519,086															
70		(Line 63 + line 66)																	
71																			
72																			
73		BUDGET SUMMARY																	
74																			
75		Beginning Fund Balance	12,065,161	13,275,537															
76		Revenues + Transfers In	63,820,443	66,598,760															
77		TOTAL REVENUE (lines 74 + 75)	75,885,604	79,874,297															
78																			
79		Total Appropriation	68,715,475	71,519,086															
80		Unappropriated Balance	7,170,129	8,355,211															
81		TOTAL APPROPRIATION (lines 78 + 79)	75,885,604	79,874,297															
BUDGET SUMMARY:															The total on line 76 must equal the total on line 80.				

BUDGET SUMMARY:

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

(Applies to General Fund only)

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 current expenses.



FEDERAL FUNDS

Payments are made to States and Territories of the United States to be allocated to counties in which national forests are situated. The State allocates these funds to schools who would have received property tax on the government land.



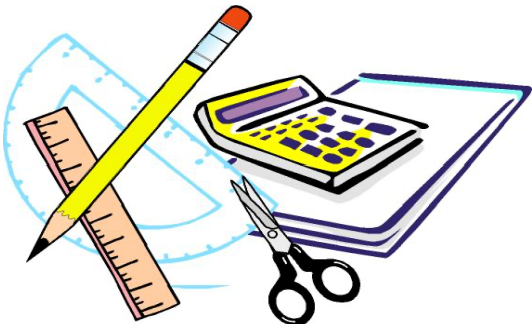
ALLOCATION

Bonneville County has a small area of federal land leading up to the INL property. This land is not taxed due to being government land. The State allocated district 91 a portion of their federal forest money to recoup lost revenue from this federal land.



SPENDING

Federal Forest dollars can be spent on any use the district would normally have spend funds on for regular day to day operations. The district uses these funds to help offset unexpected costs that are not already budgeted for in the general fund.



S.D.E.	BUDGET										FEDERAL FOREST RESERVE	
	REVENUES										FUND NO: 220	
	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	154,683	*****	154,466	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				
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	32,701	25,000		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	32,701	*****	25,000	
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	32,701	*****	25,000	
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	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	187,384	*****	179,466	

S.D.E.		BUDGET	FUND NO: 220
EXPENDITURES			
July 1, 2021 - June 30, 2022			
NOTE: Round each entry to the nearest dollar amount.			
EXPENDITURES			
Line	Code	Prior Year	Proposed
	Functions/Programs	Budget	Budget
1	Elementary School Program	89,733	89,733
2	Secondary School Program	89,733	89,733
3	Alternative School Program	0	0
4	Vocational-Technical Program	0	0
5	Special Education Program	0	0
6	Special Education Preschool Program	0	0
7	Gifted & Talented Program	0	0
8	Interscholastic Program	0	0
9	School Activity Program	0	0
10	Summer School Program	0	0
11	Adult School Program	0	0
12	Detention Center Program	0	0
13			
14	TOTAL INSTRUCTION	0	179,466
15			
16	Attendance-Guidance-Health Program	0	0
17	Special Education Support Services Prog	0	0
18			
19	Instruction Improvement Program	0	0
20	Educational Media Program	0	0
21	Instruction-Related Technology Program	0	0
22	Board of Education Program	0	0
23	District Administration Program	0	0
24			
25	School Administration Program	0	0
26			
27	Business Operation Program	0	0
28	Central Service Program	0	0
29	Administrative Technology Services Prog	0	0
30	Buildings-Care Program (Custodial)	0	0
31	Maintenance - Non Student Occupied	0	0
32	Maintenance - Student Occupied Bldgs	0	0
33	Maintenance - Grounds	0	0
34	Security Program	0	0
35			
36	Pupil - To School Trans. Program	0	0
37	Pupil - Activity Trans. Program	0	0
38	General Transportation Program	0	0
Subtotal (carried over to page b)		0	0
Uses:angelpendantary/Desktop/FY22 with graphs.xlsx(2/20 E)			

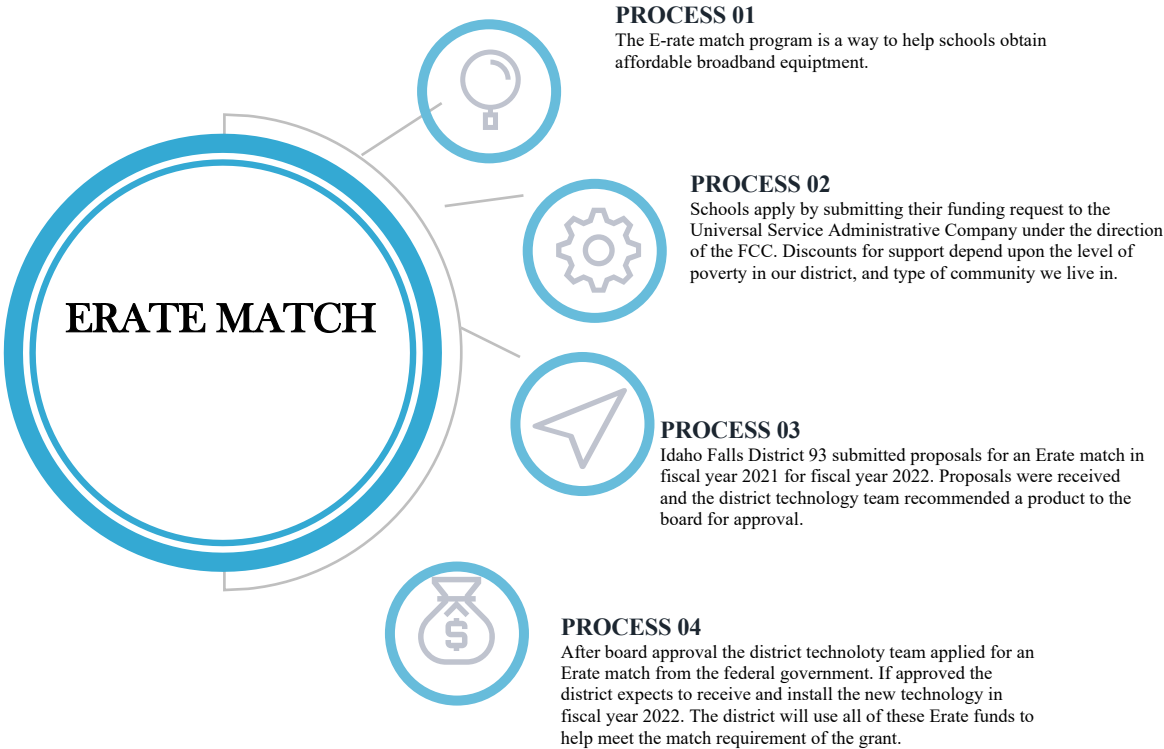
S.D.E.					BUDGET EXPENDITURES				FOREST RESERVE FUND				
					July 1, 2021 - June 30, 2022				FUND NO: 220				
NOTE: Round each entry to the nearest dollar amount.													
EXPENDITURES													
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800	
			Budget	Budget	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	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)											
65			0	179,466	0	0	0	179,466	0	0	0	0	
66													
67													
68													
69		TOTAL APPROPRIATION	0	179,466									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	154,683	154,466									
76		Revenues + Transfers In	32,701	25,000									
77		TOTAL REVENUE (lines 74 + 75)	187,384	179,466									
78													
79		Total Appropriation	0	179,466									
80		Unappropriated Balance		0									
81		TOTAL APPROPRIATION (lines 78 + 79)	0	179,466									
					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 2022 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										FUND NAME: ERATE	
	REVENUES										FUND NO: 232	
	July 1, 2021 - June 30, 2022											
	SPECIAL LOCAL											
	230 THROUGH 239											
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	40,311	*****	40,311	40	429000	Other County	0	*****	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	*****	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		Indirect Unrestricted Federal				
19						58	442000	Direct Restricted Federal				
20	415000	Earnings on Investments				59	443000	Title I - ESEA				
21						60	445100	Title VI, ESEA - Innovative Practices Program				
22	416100	School Food Service				61	445200	Perkins III - Vocational Technical Act				
23	416200	Meal Sales: Non-reimbur.				62	445300	Adult Education				
24	416900	Other Food Sales				63	445400	Child Nutrition Reimbursement				
25						64	445500	IDEA Part B (School Age & Preschool)				
26	417100	Admissions/Activities				65	445600	Other Indirect Federal Programs				
27	417200	Bookstore Sales				66	445900	Impact Aid - P.L. 874				
28	417300	Clubs, Org. Dues, Etc.				67	448200	TOTAL FEDERAL	0	*****	0	
29	417400	School Fees & Charges				68	440000	Proceeds: Bonds, Capital Leases, et. al.				
30	417900	Other Student Revenues				69		Sale of Fixed Assets				
31						70	451000	TOTAL OTHER	0	*****	0	
32	418100	Community Service				71	453000	TOTAL REVENUES	0	*****	0	
33						72	450000	TRANSFERS IN			0	
34	419100	Rentals				73						
35	419200	Contributions/Donations				74						
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000					
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)	40,311	*****	40,311	

S.D.E.	BUDGET EXPENDITURES										FUND NAME: ERATE			
	July 1, 2021 - June 30, 2022										FUND NO: 232			
	SPECIAL LOCAL 230 THROUGH 239													
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		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										
Subtotal (carried over to page b)														
			0	0	0	0	0	0	0	0	0	0	0	

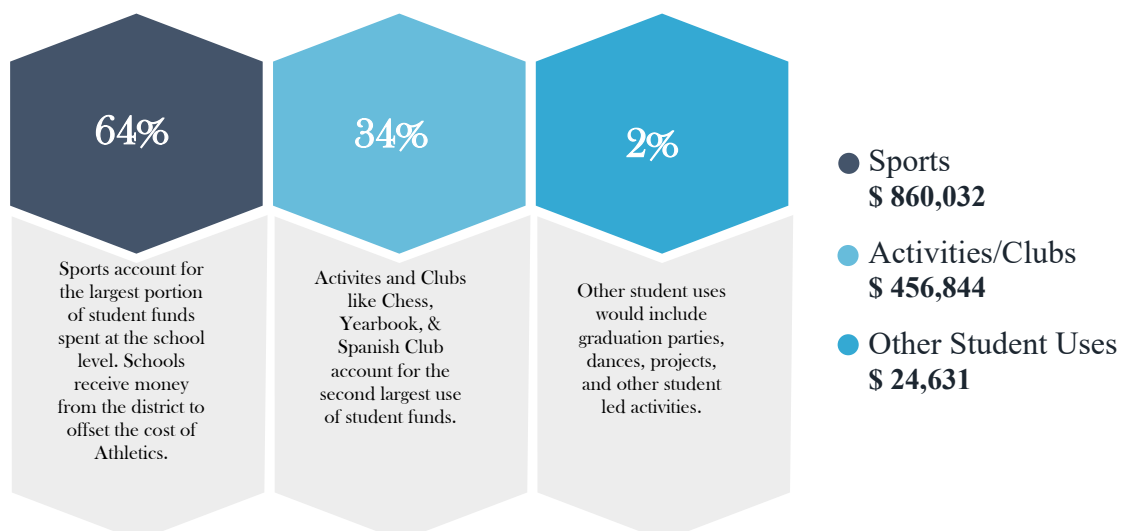
Users: angela@edbury/Desktop/FY22 with graphs.xlsx:local E1

Users: angela.pendbury/Desktop/FY22 with graphs.xlsx Local E1

[illegible]

FUND 238 STUDENT ACTIVITY FUNDS:

This fund is a compilation of school funds from all the schools within the district, and also 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.



S.D.E.	BUDGET										STUDENT ACTIVITY
	REVENUES										FUND NO: 238
	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		*****	845,748	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.	0	700,000		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	*****	700,000
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN		240,000	240,000
38		TOTAL OTHER LOCAL	0	*****	700,000	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	700,000		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	0	*****	1,785,748

[illegible]

S.D.E.						BUDGET EXPENDITURES												STUDENT ACTIVITY																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
						July 1, 2021 - June 30, 2022												FUND NO: 238																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
NOTE: Round each entry to the nearest dollar amount.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
						EXPENDITURES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

BUDGET SUMMARY:

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

FUND 243 STATE PROFESSIONAL TECHNICAL:

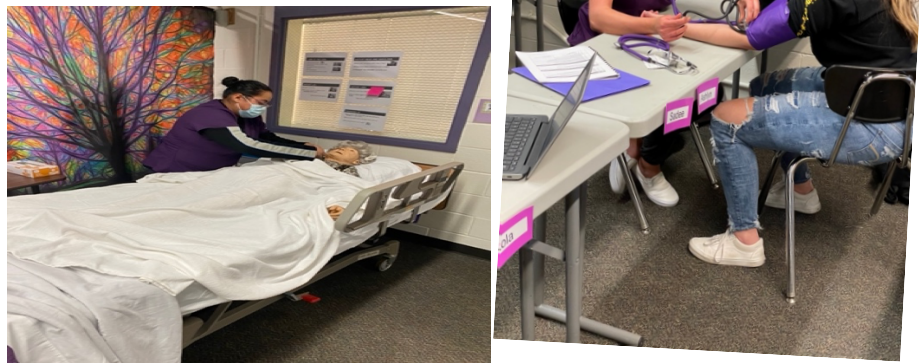
This is a special local fund that provides additional funding for capstone courses that meet the following criteria:

- 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 1 FTE administrator, 4.2 FTE 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			
	REVENUES										FUND NO: 243			
	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	*****	535,294	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	400,000	333,000				
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	400,000	*****	333,000			
17	414200	Tuition From Districts in Idaho				56								
18	414300	Tuition From Out of State Districts				57		Indirect Unrestricted Federal						
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	400,000	*****	333,000			
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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****				

S.D.E.	BUDGET EXPENDITURES										STATE PROFESSIONAL TECHNICAL		
	July 1, 2021 - June 30, 2022										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	
			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	202,156	304,869	235,570	61,299	3,000	5,000					
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	202,156	304,869	235,570	61,299	3,000	5,000	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	138,825	129,485	100,508	28,977							
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)			138,825	129,485	100,508	28,977	0	0	0	0	0	0	
/Users/langpendbury/Desktop/FY22_with_grants.xls(243 E1)													

S.D.E.		BUDGET EXPENDITURES										STATE PROFESSIONAL TECHNICAL											
		July 1, 2021 - June 30, 2022										FUND NO: 243											
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	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	138,825	129,485			100,508	28,977	0	0	0	0	0	0									
42																							
43																							
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 - Non-Student 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																							
64		TOTAL EXPENDITURES (Lines 14-41+48-53+ 60)	340,981	434,354			336,078	90,276	3,000	5,000	0	0	0	0									
65																							
66																							
67																							
68																							
69		TOTAL APPROPRIATION (Line 63 + line 66)	340,981	434,354																			
70																							
71																							
72																							
73		BUDGET SUMMARY																					
74																							
75		Beginning Fund Balance	0	535,294																			
76		Revenues + Transfers In	400,000	333,000																			
77		TOTAL REVENUE (lines 74 + 75)	400,000	868,294																			
78																							
79		Total Appropriation	340,981	434,354																			
80		Unappropriated Balance	59,019	433,940																			
81		TOTAL APPROPRIATION (lines 78 + 79)	400,000	868,294																			

BUDGET SUMMARY:

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

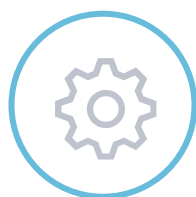
FUND 245 STATE TECHNOLOGY:

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 of \$36,000.

Expense Summary:

- Salaries and benefits for 2.93 classified FTE instructional technology staff members
- Supplies include cables, printers, projectors, document cameras, software.
- Capital objects – student laptops and Chromebooks, teacher laptops



S.D.E.	BUDGET										TECHNOLOGY - STATE	
	REVENUES										FUND NO: 245	
	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	585,268	*****		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	842,000	774,281		
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	842,000	*****	774,281	
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	842,000	*****	774,281	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN			0	
38		TOTAL OTHER LOCAL	0	*****		77					0	
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	1,427,268	*****	774,281	

S.D.E.	BUDGET										TECHNOLOGY - STATE		
EXPENDITURES													
July 1, 2021 - June 30, 2022													
FUND NO: 245													
NOTE: Round each entry to the nearest dollar amount.													
EXPENDITURES													
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	300	400	500	600	700	800	
			Budget	Budget			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	927,268	774,281	143,907	54,870		50,000	525,504				
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)			927,268	774,281	143,907	54,870	0	50,000	525,504	0	0	0	
/Users/angileandbury/Desktop/FY22 with graphs.xls/245 E1													

J:\Users\angela\pdsbury\Desktop\FY22 with graphs.xls[245 E1]

S.D.E.	BUDGET												TECHNOLOGY - STATE	
	EXPENDITURES												FUND NO: 245	
	July 1, 2021 - June 30, 2022													
NOTE: Round each entry to the nearest dollar amount.														
	Line	Code	Functions/Programs	Prior Year	Proposed	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	927,268	774,281	143,907	54,870	0	50,000	525,504	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)	927,268	774,281	143,907	54,870	0	50,000	525,504	0	0	0	
	65													
	66													
	67													
	68													
	69		TOTAL APPROPRIATION	927,268	774,281									
	70		(Line 63 + line 66)											
	71													
	72													
	73		BUDGET SUMMARY											
	74													
	75		Beginning Fund Balance	585,268	0									
	76		Revenues + Transfers In	842,000	774,281									
	77		TOTAL REVENUE (lines 74 + 75)	1,427,268	774,281									
	78													
	79		Total Appropriation	927,268	774,281									
	80		Unappropriated Balance		0									
	81		TOTAL APPROPRIATION (lines 78 + 79)	927,268	774,281									
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 4 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” ~RAKTVIST*



S.D.E.		BUDGET										SUBSTANCE ABUSE - STATE	
		REVENUES										FUND NO: 246	
		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			70,133	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	114,800	109,192			
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	114,800	*****	109,192		
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	114,800	*****	109,192		
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)	114,800	*****	179,325		

S.D.E.	BUDGET EXPENDITURES										SUBSTANCE ABUSE - STATE			
	July 1, 2021 - June 30, 2022										FUND NO: 246			
NOTE: Round each entry to the nearest dollar amount.														
		EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
1	512	Elementary School Program		0										
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	39,800	104,325			52,163	52,162						
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	75,000			75,000							
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)			114,800	179,325	0	0	127,163	52,162	0	0	0	0	0	0
/Users/arglagendbury/Desktop/FY22 with grants.xlsx/246 E1														

/Users/argelapendbury/Desktop/FY22 with graphs.xlsx[246 E1

S.D.E.	BUDGET EXPENDITURES											SUBSTANCE ABUSE - STATE			
	July 1, 2021 - June 30, 2022											FUND NO: 246			
NOTE: Round each entry to the nearest dollar amount.															
EXPENDITURES															
Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers			
39	691	Other Support Services Program		0											
40															
41	600	TOTAL SUPPORT SERVICES	114,800	179,325	0	0	127,163	52,162	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)	114,800	179,325	0	0	127,163	52,162	0	0	0	0			
65															
66															
67															
68															
69		TOTAL APPROPRIATION	114,800	179,325											
70		(Line 63 + line 66)													
71															
72															
73		BUDGET SUMMARY													
74															
75		Beginning Fund Balance	0	70,133											
76		Revenues + Transfers In	114,800	109,192											
77		TOTAL REVENUE (lines 74 + 75)	114,800	179,325											
78															
79		Total Appropriation	114,800	179,325											
80		Unappropriated Balance		0											
81		TOTAL APPROPRIATION (lines 78 + 79)	114,800	179,325											
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:

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.

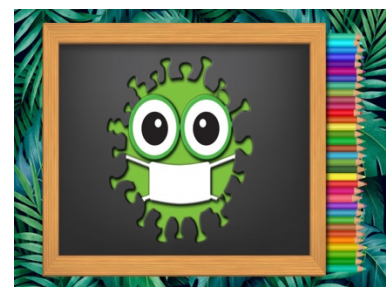
The Department encourages States and LEAs to use the funds described in this document to safely reopen schools, maximize in-person instructional time for all students, and provide opportunities to address the impacts of lost instructional time resulting from the COVID-19 pandemic. When making decisions 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.

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

Expense Summary: The district budgeted these funds broadly for FY22, with the uncertainty of state funding in future years the district is holding much of these funds in reserve for future budget periods. Additionally, the federal requirements for spending this fund dictate that the district must implement a spending plan that is communicated to the community and accepted by the state agency. In fiscal year 2022, the district plans to open up discussions with the community about the uses of these funds and establish a spending plan that is submitted to the SDE for approval



SUPERINTENDANT GEORGE
BOLAND GETTING THE COVID-19
VACINE



S.D.E.	BUDGET REVENUES										ESSER III, ARPA FUND NO: 250	
	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		14,771,261		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	14,771,261	
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	*****	14,771,261	
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)	0	*****	14,771,261	

S.D.E.	BUDGET EXPENDITURES												ESSER III, ARPA
	July 1, 2021 - June 30, 2022												FUND NO: 250
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		6,499,355									
2	515	Secondary School Program		6,499,355				6,499,355					
3	517	Alternative School Program		0				6,499,355					
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	12,998,710	0	0	0	12,998,710	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		1,772,551			1,772,551						
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	1,772,551	0	0	1,772,551	0	0	0	0	0	
J:\essar\essarpendbury\Desktop\F Y22 with graphs.xlsx\250 E1													

I:\Users\angela\pandbury\Desktop\FY22 with graphs.xlsx/250 E1

S.D.E.	BUDGET EXPENDITURES											ESSER III, ARPA	
	July 1, 2021 - June 30, 2022											FUND NO: 250	
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	
39	691	Other Support Services Program		0									
40													
41	600	TOTAL SUPPORT SERVICES	0	1,772,551	0	0	1,772,551	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		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)	0	14,771,261	0	0	1,772,551	12,998,710	0	0	0	0	
65													
66													
67													
68													
69		TOTAL APPROPRIATION	0	14,771,261									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	0	0									
76		Revenues + Transfers In	0	14,771,261									
77		TOTAL REVENUE (lines 74 + 75)	0	14,771,261									
78													
79		Total Appropriation	0	14,771,261									
80		Unappropriated Balance											
81		TOTAL APPROPRIATION (lines 78 + 79)	0	14,771,261									
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 .9 FTE administrator, .63 FTE elementary assistant principals, 5.55 FTE teachers, and 34.24 classified FTE 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									
	REVENUES										FUND NO: 251									
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	36,908	*****	302,137	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	2,013,703	1,917,876										
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	2,013,703	*****	1,917,876									
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	2,013,703	*****	1,917,876									
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			TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2,050,611	*****	2,220,013									

S.D.E.	BUDGET EXPENDITURES										TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS												
	July 1, 2021 - June 30, 2022										FUND NO: 251												
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		1,385,315	1,182,623			957,411		225,212						500		600		700		800	
2	515	Secondary School Program		170,356	406,596			307,077		99,519													
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		1,555,671	1,589,219	1,264,488		324,731		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		434,831	515,947	131,219		36,055		330,181		18,492											
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		12,194	32,122	19,675		12,447															
24																							
25	641	School Administration Program		17,915	60,535	46,043		14,492															
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)				464,940	608,604	196,937		62,994		330,181		18,492		0		0		0		0		0	
Users\argep\pandebury\Desktop\F\Y22 with graphs.xlsx\251 E 1																							

/Users/largependebury/Desktop/FY22 with graphs.xlsx/251 E1

S.D.E.					BUDGET EXPENDITURES				TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS				FUND NO: 251
					July 1, 2021 - June 30, 2022								
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	
39	691	Other Support Services Program		0									
40													
41	600	TOTAL SUPPORT SERVICES	464,940	608,604	196,937	62,994	330,181	18,492	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	30,000	22,190									22,190
60													
61	900	TOTAL OTHER SERVICES	30,000	22,190	0	0	0	0	0	0	0	0	22,190
62													
63		TOTAL EXPENDITURES											
64		(Lines 14+41+48+53+60)	2,050,611	2,220,013	1,461,425	387,725	330,181	18,492	0	0	0	0	22,190
65													
66													
67													
68													
69		TOTAL APPROPRIATION	2,050,611	2,220,013									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	36,908	302,137									
76		Revenues + Transfers In	2,013,703	1,917,876									
77		TOTAL REVENUE (lines 74 + 75)	2,050,611	2,220,013									
78													
79		Total Appropriation	2,050,611	2,220,013									
80		Unappropriated Balance		0									
81		TOTAL APPROPRIATION (lines 78 + 79)	2,050,611	2,220,013									
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 252, ESSER I, CARES ACT:

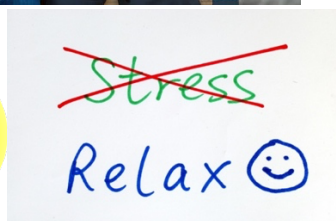
The CARES Act, CRRSA Act, and ARP Act provide vital support to States, LEAs, and schools as they work to reopen schools safely, maximize in-person instructional time, and address the impact of the COVID-19 pandemic on students, educators, and families. These Frequently Asked Questions (FAQs) are intended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

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.

Revenue Summary: ESSER I: The ESSER Fund established in the CARES Act

Expense Summary: All of the districts ESSER I funds were expended in FY21 to help offset the state budget cuts. The remaining balance in ESSER I is a specific grant given to the district by the state, using the state's ESSER I funds. This grant is required to be used specifically to address social emotional learning issues that are arising due to the COVID-19 pandemic. The district has until December 31, 2021 to spend this grant, and plans to use it to offset the cost of counselors or other district personnel that are at the school level serving students with needs in this area.

Salary and benefits for .40 FTE to purchase the prep periods for teachers at Idaho Falls High School and Skyline High School to facilitate the Hope Squad using the Social Emotional Learning allocation.



S.D.E.	BUDGET										ESSER I, CARES Act FUND NO: 252	
REVENUES												
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	22,936			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	22,936	
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	*****	22,936	
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)	0	*****	22,936	

S.D.E.	BUDGET EXPENDITURES											ESSER I, CARES Act			
	July 1, 2021 - June 30, 2022											252			
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		22,936	18,953	3,848									
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	22,936	18,953	3,848	135	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				
Users\anglegendary\Desktop\FY22 with graphs.xlsx/252 E1															

S.D.E.	BUDGET EXPENDITURES												ESSER I, CARES Act	
	July 1, 2021 - June 30, 2022												FUND NO: 252	
NOTE: Round each entry to the nearest dollar amount.														
EXPENDITURES														
Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700			
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	0	
42														
44	710	Child Nutrition Program	0											
45	720	Community Services Program	0											
46	730	Enterprise Operations												
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												
64		(Lines 14+41+48+53+60)		22,936	18,953	3,848	135	0	0	0	0	0	0	
65														
66														
67														
68														
69		TOTAL APPROPRIATION	0	22,936										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	0	0										
76		Revenues + Transfers In	0	22,936										
77		TOTAL REVENUE (lines 74 + 75)	0	22,936										
78				0										
79		Total Appropriation	0	22,936										
80		Unappropriated Balance												
81		TOTAL APPROPRIATION (lines 78 + 79)	0	22,936										
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 .78 classified FTE paraprofessionals
- Services include professional development
- Supplies used in the migrant program including books, laptops, and instructional resources



S.D.E.	BUDGET										TITLE I-C. ESSA - EDUCATION OF MIGRATORY CHILDREN										
	REVENUES										FUND NO: 253										
	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		*****		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	78,351	50,091											
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	78,351	*****	50,091										
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	78,351	*****	50,091										
36	419300	Transportation Fees				75															
37	419900	Other Local				76	460000	TRANSFERS IN			0										
38		TOTAL OTHER LOCAL	0	*****	0	77					0										
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	78,351	*****	50,091										

S.D.E.	BUDGET EXPENDITURES											TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN					FUND NO: 253
July 1, 2021 - June 30, 2022																	
NOTE: Round each entry to the nearest dollar amount.																	
EXPENDITURES																	
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	400	500	600	700	800					
			Budget	Budget				Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers					
1	512	Elementary School Program	15,520	0													
2	515	Secondary School Program	3,612	19,084	8,868	10,216											
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	19,132	19,084	8,868	10,216	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	34,841	30,976	18,672	12,304											
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)			34,841	30,976	18,672	12,304	0	0	0	0	0	0					
User: angela.spears@burby/Desktop/FY22 with graphs.xlsx/253 E1																	

J:\Users\angela.pendbury\Desktop\FY22 with graphs.xlsx(25 E1)

S.D.E.					BUDGET EXPENDITURES				TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN				FUND NO: 253
					July 1, 2021 - June 30, 2022								
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	34,841	30,976		18,672	12,304	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	800	31									31
60													
61	900	TOTAL OTHER SERVICES	800	31	0	0	0	0	0	0	0	0	31
62													
63		TOTAL EXPENDITURES											
64		(Lines 14+41+48+53+60)	54,773	50,091	27,540	22,520	0	0	0	0	0	0	31
65													
66													
67													
68													
69		TOTAL APPROPRIATION	54,773	50,091									
70		(Line 63 + line 66)											
71													
72													
73		BUDGET SUMMARY											
74													
75		Beginning Fund Balance	0	0									
76		Revenues + Transfers In	78,351	50,091									
77		TOTAL REVENUE (lines 74 + 75)	78,351	50,091									
78													
79		Total Appropriation	54,773	50,091									
80		Unappropriated Balance	23,578	0									
81		TOTAL APPROPRIATION (lines 78 + 79)	78,351	50,091									
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.

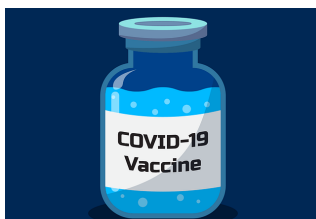
FUND 254, ESSER II, CRRSA ACT:

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.

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.

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

Expense Summary: The district used \$400,000 of these funds to offset the budget cuts implemented by the state of Idaho for FY21. The district anticipates using the remaining funds for this same purpose for FY22. Salary and benefits for **1.5 FTE Coordinators**, **1.33 FTE elementary assistant principals**, **1.95** classified FTE for IT staff, and **3.57** classified FTE



S.S.D.E.		BUDGET										ESSER II, CRRSA Act									
		REVENUES										FUND NO: 254									
		July 1, 2021 - June 30, 2022																			
NOTE: Round each entry to the nearest dollar amount.																					
Line	Code	REVENUES Item	Prior Year Budget	Proposed		Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed		Budget Totals								
				Line Amounts	*****						Line Amounts	*****									
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		6,261,930										
28	417300	Clubs, Org. Dues, Etc.					67	448200	Impact Aid - P.L. 874												
29	417400	School Fees & Charges					68	440000	TOTAL FEDERAL	0	*****	6,261,930									
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	*****	6,261,930									
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)	0	*****	6,261,930									

S.D.E.	BUDGET EXPENDITURES												ESSER II, CRRSA Act	
	July 1, 2021 - June 30, 2022												FUND NO: 254	
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		50,000			50,000							
2	515	Secondary School Program		237,047	106,603	80,444	50,000							
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	287,047	106,603	80,444	100,000	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		2,155,451	88,008	17,443		2,050,000						
20	622	Educational Media Program		0										
21	623	Instruction-Related Technology Program		587,386	150,444	46,942		390,000						
22	631	Board of Education Program		0										
23	632	District Administration Program		12,000			12,000							
24														
25	641	School Administration Program		127,695	97,128	30,567								
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	2,882,532	335,580	94,952	12,000	2,440,000	0	0	0	0		
Users: \argers\pendbury\Desktop\FY22 with graphs.xls\F254 E1														

S.D.E.			BUDGET EXPENDITURES				July 1, 2021 - June 30, 2022				ESSER II, CRRSA AC			
			EXPENDITURES				FUND NO: 254							
NOTE: Round each entry to the nearest dollar amount.														
Line	Code	Functions/Programs	Prior Year Budget	Proposed 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	2,882,532	335,580	94,952	12,000	2,440,000	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	0
50														
51	810	Capital Assets - Student Occupied		2,852,351					2,852,351					
52	811	Capital Assets - NonStudent Occupied		0										
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	2,852,351	0	0	0	0	2,852,351	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		240,000										
60														
61	900	TOTAL OTHER SERVICES	0	240,000	0	0	0	0	0	0	0	0	0	240,000
62														
63		TOTAL EXPENDITURES	0	6,261,930	442,183	175,396	112,000	2,440,000	2,852,351	0	0	0	0	240,000
64		(Lines 14+41+48+53+60)												
65														
66														
67														
68														
69		TOTAL APPROPRIATION	0	6,261,930										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	0	0										
76		Revenues + Transfers In	0	6,261,930										
77		TOTAL REVENUE (lines 74 + 75)	0	6,261,930										
78														
79		Total Appropriation	0	6,261,930										
80		Unappropriated Balance		0										
81		TOTAL APPROPRIATION (lines 78 + 79)	0	6,261,930										

BUDGET SUMMARY:

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

FUND 255, TITLE I-D, ESSA -NEGLECTED & DELINQUENT CHILDREN:

The purpose of Title I-D: Neglected, Delinquent, or At-Risk is to provide prevention and intervention programs for children and youth who are neglected, delinquent, or at-risk. Title I-D improves educational services so that these children and youth meet the same state academic achievement standards that all children are expected to meet.

Revenue Summary: This funding comes from the Federal Government and is received to improve educational services to neglected and delinquent children, so they have opportunities to meet state academic standards. This funding is based in part on our enrollment number at the 3-B detention facility located in Bonneville County.

Expense Summary:

- Salaries and benefits for 1.27 FTE classified paraprofessional
- Services are for professional development and travel



S.D.E.	BUDGET										TITLE I-D, ESSA - NEGLECTED & DELINQUENT CHILDREN										
	REVENUES										FUND NO: 255										
	July 1, 2021 - June 30, 2022																				
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	9,897	*****	0	40	429000	Other County													
2			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	44,836	79,809											
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874													
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	44,836	*****	79,809										
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	44,836	*****	79,809										
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)	54,733	*****	79,809										

S.D.E.	BUDGET EXPENDITURES										TITLE I-D, ESSA - NEGLECTED & DELINQUENT CHILDREN			
	July 1, 2021 - June 30, 2022										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	44,858	78,859		37,772	24,624	15,713	750					
13														
14	500	TOTAL INSTRUCTION	44,858	78,859		37,772	24,624	15,713	750	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
Users\angelpendbury\Desktop\FY22 with graphs.xlsx\255 E1														

S.D.E.			BUDGET EXPENDITURES					TITLE I-D, ESSA - NEGLECTED & DELINQUENT CHILDREN				
			July 1, 2021 - June 30, 2022					FUND NO: 255				
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
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 - 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	800	950								950
60												
61	900	TOTAL OTHER SERVICES	800	950	0	0	0	0	0	0	0	950
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)										
65			45,658	79,809	37,772	24,624	15,713	750	0	0	0	950
66												
67												
68												
69		TOTAL APPROPRIATION	45,658	79,809								
70		(Line 63 + line 66)										
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	9,897	0								
76		Revenues + Transfers In	44,836	79,809								
77		TOTAL REVENUE (lines 74 + 75)	54,733	79,809								
78												
79		Total Appropriation	45,658	79,809								
80		Unappropriated Balance	9,075	0								
81		TOTAL APPROPRIATION (lines 78 + 79)	54,733	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 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 1 FTE administrator, 9.5 FTE teachers, 1.8 FTE speech and language pathologists, 21.62 FTE classified paraprofessionals, 3.64 FTE sign language interpreters, and .94 FTE administrative assistant
- Services include printing and professional development, repair of equipment
- Supplies include textbooks, adaptive technology, therapy equipment, and instructional resources



BUDGET REVENUES												
July 1, 2021 - June 30, 2022												
IDEA Part B (611 SCHOOLAGE 3-21)												
FUND NO: 257												
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	REVENUES Item	Prior Year Budget	Budget		Line	Code	REVENUES Item	Prior Year Budget	Budget		
				Line Amounts	Totals					Line Amounts	Totals	
1	320000	Estimated Fund Balance, July 1			227,879	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)	2,009,026	2,027,558		
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	2,009,026	*****	2,027,558	
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	2,009,026	*****	2,027,558	
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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2,009,026	*****	2,255,437	

S.D.E.	BUDGET											IDEA Part B (611 SCHOOL AGE 3-21)			
	EXPENDITURES											FUND NO: 257			
	July 1, 2021 - June 30, 2022														
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	1,648,139	1,861,233	1,328,576	448,357		84,300							
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	1,648,139	1,861,233	1,328,576	448,357	0	84,300	0	0	0	0			
15															
16	611	Attendance-Guidance-Health Program		0											
17	616	Special Education Support Services Prog	140,145	147,463	110,332	37,131									
18															
19	621	Instruction Improvement Program	155,690	162,823	99,143	28,680	35,000								
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	28,360	58,918	42,105	16,813									
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)			324,195	369,204	251,580	82,624	35,000	0	0	0	0	0			
/Users/anglagendbury/Desktop/FY22 with graphs.xls/267 E1															

[illegible]

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.

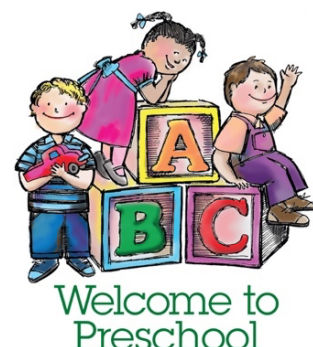
Expense Summary:

- Salaries and benefits for 2.71 FTE classified paraprofessionals and .55 FTE 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)			
	REVENUES										FUND NO: 258			
	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 18,204	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	*****	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)	96,436	96,816			
	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	96,436	*****	96,816		
	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	96,436	*****	96,816		
	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)	96,436	*****	115,020		

S.D.E.	BUDGET											IDEA Part B (619 PRE-SCHOOL AGE 3-5)				
EXPENDITURES																FUND NO: 258
July 1, 2021 - June 30, 2022																
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	95,236	113,820	94,105	19,415	300									
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	95,236	113,820	94,105	19,415	300	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				
Users\angela\pendbury\Desktop\FY22 with graphs.xlsx\258 E1																

J:\Users\angelapendury\Desktop\FY22 with graphs.xls(258 E1)

S.D.E.					BUDGET EXPENDITURES				IDEA Part B (619 PRE-SCHOOL AGE 3-5)				FUND NO: 258						
					July 1, 2021 - June 30, 2022														
NOTE: Round each entry to the nearest dollar amount.																			
EXPENDITURES																			
Line	Code	Functions/Programs	Prior Year	Proposed	100	Salaries	Benefits	300	Purchased Services	400	Supplies Materials	500	Capital Objects	600	Debt Retirement	700	Insurance-Judgment	800	Transfers
39	691	Other Support Services Program		Budget	0														
40																			
41	600	TOTAL SUPPORT SERVICES	0	0	0	0	0	0	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	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	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	1,108	1,200														1,200	
60																			
61	900	TOTAL OTHER SERVICES	1,108	1,200	0	0	0	0	0	0	0	0	0	0	0	0	0	1,200	
62																			
63		TOTAL EXPENDITURES																	
64		(Lines 14+41+48+53+60)	96,344	115,020	94,105	19,415	300											1,200	
65																			
66																			
67																			
68																			
69		TOTAL APPROPRIATION	96,344	115,020															
70		(Line 63 + line 66)																	
71																			
72																			
73		BUDGET SUMMARY																	
74																			
75		Beginning Fund Balance	0	18,204															
76		Revenues + Transfers In	96,436	96,816															
77		TOTAL REVENUE (lines 74 + 75)	96,436	115,020															
78																			
79		Total Appropriation	96,344	115,020															
80		Unappropriated Balance	0	0															
81		TOTAL APPROPRIATION (lines 78 + 79)	96,344	115,020															
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 **1.5 FTE Coordinators, 1.33 FTE elementary.**



Learning Knows No Bounds

S.D.E.	BUDGET										ARPA IDEA Part B	
	REVENUES										FUND NO: 259	
	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		471,078		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	471,078	
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	*****	471,078	
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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	0	*****	471,078	

S.D.E.	BUDGET												ARPA IDEA Part B	
	EXPENDITURES												FUND NO: 259	
	July 1, 2021 - June 30, 2022													
NOTE: Round each entry to the nearest dollar amount.														
EXPENDITURES														
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		0										
2	515	Secondary School Program		0										
3	517	Alternative School Program		0										
4	519	Vocational-Technical Program		0										
5	521	Special Education Program		471,078		310,488	45,461	115,129						
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	471,078		310,488	45,461	115,129	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	
Users: \argued\penibury\Desktop\FY22 with graphs.xls\259 E1														

/Users/langlapendbury/Desktop/FY22 with graphs.xlsx(259 E)

S.D.E.					BUDGET EXPENDITURES									ARPA IDEA Part. B
					July 1, 2021 - June 30, 2022									FUND NO: 259
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		
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		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	0	471,078										
70		(Line 63+ line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	0	0										
76		Revenues + Transfers In	0	471,078										
77		TOTAL REVENUE (lines 74 + 75)	0	471,078										
78														
79		Total Appropriation	0	471,078										
80		Unappropriated Balance												
81		TOTAL APPROPRIATION (lines 78 + 79)	0	471,078										
BUDGET SUMMARY:														
The total on line 77 must equal the total on line 81.														
Total Revenue and Appropriations must Balance to 0														

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.

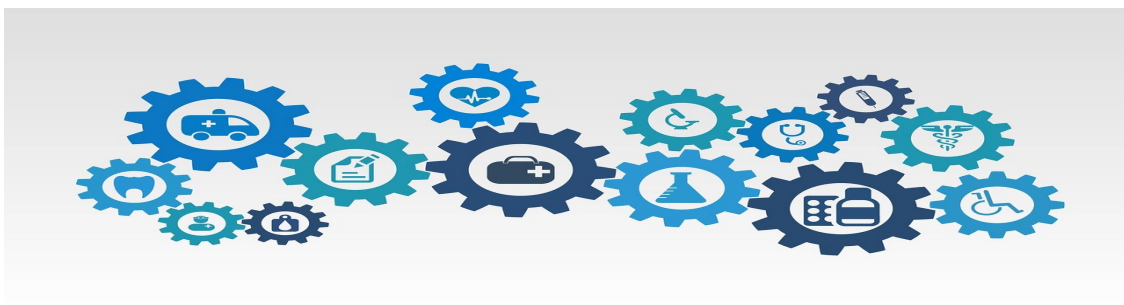
If schools do not wish to receive Medicaid reimbursement, they are still required to provide those services mandated by the IDEA. If a child loses Medicaid, the services that they receive through their IEP should not be affected.

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 **6.32 FTE** classified COTA (Certified Occupational Therapy Assistants) and **CBRS** (Community Based Rehabilitative Services) and **1.29 FTE** 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 REVENUES July 1, 2021 - June 30, 2022						SCHOOL-BASED MEDICAID FUND NO: 260				
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	1,300,000	1,300,000	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	1,300,000	*****	1,300,000
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	1,300,000	*****	1,300,000
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)	1,300,000	*****	1,300,000

S.D.E.	BUDGET EXPENDITURES										SCHOOL-BASED MEDICAID										
	July 1, 2021 - June 30, 2022										FUND NO: 260										
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	1,223,316	1,198,751	275,332	123,419	800,000														
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	1,223,316	1,198,751	275,332	123,419	800,000	0	0	0	0										
15																					
16	611	Attendance-Guidance-Health Program			0																
17	616	Special Education Support Services Prog	27,288	44,889			44,889														
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	48,519	56,360	39,845	16,515															
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)			75,807	101,249	39,845	16,515	44,889	0	0	0	0										
Users: angela@psdsbury/Desktop/FY22 with graphs.xlsx/260 E1																					

S.D.E.					BUDGET EXPENDITURES						SCHOOL-BASED MEDICAID			
					July 1, 2021 - June 30, 2022						FUND NO: 260			
NOTE: Round each entry to the nearest dollar amount.														
EXPENDITURES					Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers		
39	691	Other Support Services Program		0										
40														
41	600	TOTAL SUPPORT SERVICES	75,807	101,249	39,845	16,515	44,889	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	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	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)	1,299,123	1,300,000	315,177	139,934	844,889	0	0	0	0	0	0	0
65														
66														
67														
68														
69		TOTAL APPROPRIATION	1,299,123	1,300,000										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	0	0										
76		Revenues + Transfers In	1,300,000	1,300,000										
77		TOTAL REVENUE (lines 74 + 75)	1,300,000	1,300,000										
78														
79		Total Appropriation	1,299,123	1,300,000										
80		Unappropriated Balance	877	0										
81		TOTAL APPROPRIATION (lines 78 + 79)	1,300,000	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 .69 classified paraprofessionals
- Services include field trips, professional development
- Supplies include art supplies, books, and instructional resources



<u>ACTIVITIES FUNDED BY FUND 261</u>
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				FUND NO: 261			
	REVENUES											
	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	17,062	*****	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	437.000	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	198,671	196,090		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	198,671	*****	196,090	
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	198,671	*****	196,090	
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)	215,733	*****	196,090	

S.D.E.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
--------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

[illegible]

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.

Expense Summary:

- Salaries and benefits for .4 FTE teacher, and .33 FTE 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										
	REVENUES										FUND NO: 263										
	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	766	*****		40	429000	Other County	0	*****	0										
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	*****		52	437,000	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		Indirect Unrestricted Federal													
19						58	442000	Direct Restricted Federal													
20	415000	Earnings on Investments				59	443000	Title I - ESEA													
21						60	445100	Perkins III - Vocational Technical Act	166,683	167,254											
22	416100	School Food Service				61	445200	Adult Education													
23	416200	Meal Sales: Non-reimbur.				62	445300	Child Nutrition Reimbursement													
24	416900	Other Food Sales				63	445400	IDEA Part B (School Age & Preschool)													
25						64	445500	Other Indirect Federal Programs													
26	417100	Admissions/Activities				65	445600	Impact Aid - P.L. 874													
27	417200	Bookstore Sales				66	445900	TOTAL FEDERAL	166,683	*****	167,254										
28	417300	Clubs, Org. Dues, Etc.				67	448200	Proceeds: Bonds, Capital Leases, et. al.													
29	417400	School Fees & Charges				68	440000	Sale of Fixed Assets													
30	417900	Other Student Revenues				69		TOTAL OTHER	0	*****	0										
31						70	451000	TOTAL REVENUES	166,683	*****	167,254										
32	418100	Community Service				71	453000	TRANSFERS IN			0										
33						72	450000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	167,449	*****	167,254										
34	419100	Rentals				73															
35	419200	Contributions/Donations				74															
36	419300	Transportation Fees				75															
37	419900	Other Local				76	460000														
38		TOTAL OTHER LOCAL	0	*****		77															
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****			400000														

S.D.E.	BUDGET										PERKINS IV - PROFESSIONAL TECHNICAL ACT			
	EXPENDITURES										FUND NO: 263			
	July 1, 2021 - June 30, 2022													
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	159,112	167,254	33,908	2,728	23,825	106,793						
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	159,112	167,254	33,908	2,728	23,825	106,793	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	2	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	11,942	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)			11,944	0	0	0	0	0	0	0	0	0	0	0
Users:angiependbury/Desktop/FY22 with graphs.xls;263 E1														

/Users/anglapendbury/Desktop/FY22 with graphs.xlsx/263 E1

S.D.E.					BUDGET				PERKINS IV - PROFESSIONAL TECHNICAL ACI				FUND NO. 260	
					EXPENDITURES									
					July 1, 2021 - June 30, 2022									
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	11,944	0	0	0	0	0	0	0	0	0	0	
42														
43														
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 - Non-Student 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												
64	(Lines 14+41+48+53+60)		171,056	167,254	33,908	2,728	23,825	106,793	0	0	0	0	0	
65														
66														
67														
68														
69		TOTAL APPROPRIATION	171,056	167,254										
70	(Line 63 + line 66)													
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	766	0										
76		Revenues + Transfers In	166,683	167,254										
77		TOTAL REVENUE (lines 74 + 75)	167,449	167,254										
78														
79		Total Appropriation	171,056	167,254										
80		Unappropriated Balance	0	0										
81		TOTAL APPROPRIATION (lines 78 + 79)	171,056	167,254										
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 .75 FTE teacher and 1.09 FTE 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										
	REVENUES										FUND NO: 270										
	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	52,399	*****	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	73,464	80,994											
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	73,464	*****	80,994										
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	73,464	*****	80,994										
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)	125,863	*****	131,437										

S.D.E.				BUDGET			TITLE III-A: ESSA - ENGLISH LANGUAGE ACQUISITION
				EXPENDITURES			FUND NO: 270
				July 1, 2021 - June 30, 2022			
NOTE: Round each entry to the nearest dollar amount.							
			Prior Year	Proposed	Salaries	Benefits	Purchased Services
Line	Code	Functions/Programs	Budget	Budget			
1	512	Elementary School Program	86,462	79,869	52,458	16,914	
2	515	Secondary School Program	38,501	51,568	27,083	14,019	
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	124,963	131,437	79,511	30,933	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	Pupll - To School Trans. Program		0			
37	682	Pupll - Activity Trans. Program		0			
38	683	General Transportation Program		0			
			0	0	0	0	0
Subtotal (carried over to page b)							
Users (language/paper) / Desktop (IP: YZ with graphs.xls)/270 E1							

S.D.E.				BUDGET EXPENDITURES		TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION
				July 1, 2021 - June 30, 2022		FUND NO: 270
	NOTE: Round each entry to the nearest dollar amount.					
	EXPENDITURES	Prior Year	Proposed			
	Code	Budget	Budget	Salaries	Benefits	Purchased Services
	691 Other Support Services Program	0	0	100	200	300
	41	0	0	0	0	0
	40					
	42					
	600 TOTAL SUPPORT SERVICES	0	0	0	0	0
	710 Child Nutrition Program					
	720 Community Services Program					
	730 Enterprise Operations					
	740 Student Activity Program					
	48					
	700 TOTAL NON-INSTRUCTION	0	0	0	0	0
	50					
	810 Capital Assets - Student Occupied					
	52					
	811 Capital Assets - NonStudent Occupied					
	53					
	800 TOTAL CAPITAL ASSET PROGRAMS	0	0	0	0	0
	54					
	55					
	911 Debt Services Program - Principal					
	56					
	912 Debt Services Program - Interest					
	57					
	913 Debt Services Program - Refunded Debt					
	58					
	920 Transfers Out	900	0			
	59					
	60					
	900 TOTAL OTHER SERVICES	900	0	0	0	0
	61					
	62					
	63					
	64					
	65					
	66					
	67					
	68					
	69					
	70					
	71					
	72					
	BUDGET SUMMARY					
	73					
	74					
	75					
	76					
	77					
	78					
	79					
	80					
	81					

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

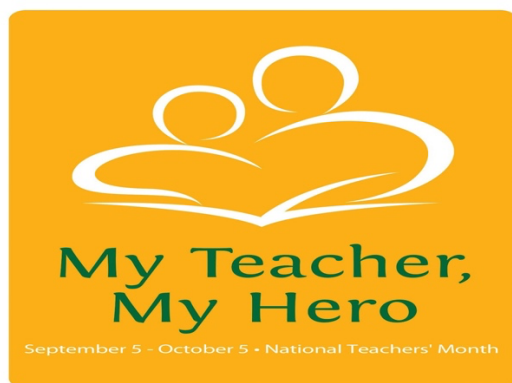
The purpose of Title II-A: Supporting Effective Instruction is to provide grants to State Educational Agencies (SEAs) and subgrants to Local Educational Agencies (LEAs).

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 .33 FTE director, 2 FTE class size reduction teachers, and mentor stipends
- Services include professional development, printing, paraprofessional exams
- Supplies include books, training materials



S.D.E.	BUDGET REVENUES										TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION										
	July 1, 2021 - June 30, 2022										FUND NO: 271										
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	21,281	*****		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	356,424	333,380											
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874													
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	356,424	*****	333,380										
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	356,424	*****	333,380										
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			TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	377,705	*****	333,380										

S.D.E.	BUDGET												TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION			
	EXPENDITURES												FUND NO: 271			
	July 1, 2021 - June 30, 2022															
NOTE: Round each entry to the nearest dollar amount.																
EXPENDITURES																
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers				
1	512	Elementary School Program	149,015	181,683	99,628	36,780	45,275									
2	515	Secondary School Program		45,275			45,275									
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	149,015	226,958	99,628	36,780	90,550	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	224,644	102,421	82,242	20,179										
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	45	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)			224,689	102,421	82,242	20,179	0	0	0	0	0	0	0	0		
Users\angelabender\My Desktop\FY22 with graphs.xlsx\271 E1																

J:\Users\angagandabury\Desktop\FY22 with grants.xlsx(271.E)

S.D.E.						BUDGET EXPENDITURES				TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION				FUND NO. 271
						July 1, 2021 - June 30, 2022								
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		
39	691	Other Support Services Program		0										
40														
41	600	TOTAL SUPPORT SERVICES	224,689	102,421	82,242	20,179	0	0	0	0	0	0		
42														
43	710	Child Nutrition Program		0										
44														
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	4,000	4,001								4,001		
60														
61	900	TOTAL OTHER SERVICES	4,000	4,001	0	0	0	0	0	0	0	4,001		
62														
63		TOTAL EXPENDITURES												
64	(Lines 14+41+48+53+60)		377,704	333,380	181,870	56,959	90,550	0	0	0	0	4,001		
65														
66														
67														
68														
69		TOTAL APPROPRIATION	377,704	333,380										
70	(Line 63 + line 66)													
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	21,281	0										
76		Revenues + Transfers In	356,424	333,380										
77		TOTAL REVENUE (lines 74 + 75)	377,705	333,380										
78														
79		Total Appropriation	377,704	333,380										
80		Unappropriated Balance	0	0										
81		TOTAL APPROPRIATION (lines 78 + 79)	377,704	333,380										
The total on line 77 must equal the total on line 81.														

FUND 273 TITLE IV-B, ESSA -21ST CENTURY COMMUNITY LEARNING CENTERS:

This program supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

Revenue Summary: The funding for this fund comes from a 5-year grant from the Federal Government and is designed to provide academic enrichment opportunities, art, music, recreation, sports, drug and violence prevention, and youth development activities to students during non-school hours. The program also offers families of students served by community learning centers opportunities for educational development.

Expense Summary:

- Salaries and benefits for .7 FTE coordinator along with paraprofessional support
- Services include dance instruction, martial arts instruction, music instruction, field trips, professional development and travel
- Supplies include books, rewards, enrichment supplies and equipment

AFTER
SCHOOL matters

S.D.E.	BUDGET										TITLE IV-B, ESSA - 21st CENTURY COMMUNITY LEARNING CENTERS										FUND NO: 273																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	REVENUES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	July 1, 2021 - June 30, 2022																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
NOTE: Round each entry to the nearest dollar amount.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					</

S.D.E.	BUDGET											TITLE IV-B, ESSA - 21st Century Community Learning Centers											FUND NO: 273										
											EXPENDITURES											July 1, 2021 - June 30, 2022											
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	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget						
1	512	Elementary School Program	160,616	151,168	151,168	109,909	22,132	9,540	9,587	500	600	700	800																				
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	160,616	151,168	151,168	109,909	22,132	9,540	9,587	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	0	0	0	0	0	0	0	0	0							
Users: angela.pandey@burdy/Desktop/FY22 with graphs, 8/31/25 E1																																	

/Users/argapendbury/Desktop/FY22 with graphs.xlsx/273 E1

S.D.E.						BUDGET				TITLE IV-B, ESSA - 21st CENTURY COMMUNITY LEARNING CENTERS				FUND NO: 273	
						EXPENDITURES									
						July 1, 2021 - June 30, 2022									
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			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)	160,616	151,168	109,909	22,132	9,540	9,687	0	0	0	0			
65															
66															
67															
68															
69		TOTAL APPROPRIATION	160,616	151,168											
70		(Line 63 + line 66)													
71															
72															
73		BUDGET SUMMARY													
74															
75		Beginning Fund Balance	0	0											
76		Revenues + Transfers In	160,616	151,168											
77		TOTAL REVENUE (lines 74 + 75)	160,616	151,168											
78															
79		Total Appropriation	160,616	151,168											
80		Unappropriated Balance	0	0											
81		TOTAL APPROPRIATION (lines 78 + 79)	160,616	151,168											
The total on line 77 must equal the total on line 81.															

FUND 276 GOVERNORS LEARNING LOSS:

GEER I: The GEER Fund established in the CARES Act. & **GEER II:** The additional funding for GEER provided in the CRRSA Act. Sec. 2001(e) **USES OF FUNDS.** – A local educational agency that receives funds under this section – (1) shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care. The money in this fund is required to be used for learning loss, specifically addressing summer school and after school programs that help children meet required benchmarks missed due to COVID-19 school closures.

Revenue Summary: The district received \$290,505 for fiscal year 2021 and \$379,231 for fiscal year 2022, all funds must be used by 12/31/2021.

Expense Summary: The district is using these funds to offer summer school in K-8, along with the traditional offering for high school students needed credit recovery. The district will also be using these funds to offer after school assistance at the school in the fall of 2021.



S.D.E.	BUDGET										FUND NAME: Governors Learning Los:	
	REVENUES										FUND NO. 276	
	July 1, 2021 - June 30, 2022										SPECIAL FEDERAL	
											271 THROUGH 289	
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		*****	290,505	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		379,231		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0	*****	379,231	
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	*****	379,231	
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)	0	*****	669,736	

S.D.E.	BUDGET										SPECIAL FEDERAL				FUND NAME: Governors Learning Lo			
	EXPENDITURES										271 THROUGH 289				276			
	July 1, 2021 - June 30, 2022																	
NOTE: Round each entry to the nearest dollar amount.																		
	EXPENDITURES																	
Line	Code	Functions/Programs	Prior Year	Proposed	Salaries	Benefits	Purchased Services	Supplies	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers						
1	512	Elementary School Program	Budget	Budget														
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	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)																		
Users: jangapendabury/District/FY22 with graphs.xlsx/276 E1																		

[illegible]

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 .94 FTE classified supervisor, 46.88 FTE 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										CHILD NUTRITION	
	REVENUES										FUND NO: 290	
	July 1, 2021 - June 30, 2022											
NOTE: Round each entry to the nearest dollar amount.												
Line	Code	REVENUES Item	Prior Year Budget	Proposed		Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed	
				Line Amounts	Budget						Line Amounts	Budget
1	320000	Estimated Fund Balance, July 1	1,050,200	*****	813,585	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		250		59	443000	Direct Restricted Federal				
21						60	445100	Title I - ESEA				
22	416100	School Food Service	800,000	40,000		61	445200	Title VI, ESEA - Innovative Practices Program				
23	416200	Meal Sales: Non-reimbur.	65,000	12,000		62	445300	Perkins III - Vocational Technical Act				
24	416900	Other Food Sales	15,000	3,500		63	445400	Adult Education				
25						64	445500	Child Nutrition Reimbursement	2,280,000	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	250,000	300,000		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874				
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	2,530,000	*****	3,060,000	
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	3,410,000	*****	3,115,750	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN	90,000	90,000	90,000	
38		TOTAL OTHER LOCAL	880,000	*****	55,750	77						
39	410000	TOTAL LOCAL (Line 13 + 38)		*****	55,750		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	4,550,200	*****	4,019,335	

S.D.E.	BUDGET EXPENDITURES										CHILD NUTRITION											
	July 1, 2021 - June 30, 2022										FUND NO: 290											
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	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			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	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	0	0	0	0	
Users: argandparadiary/Desktop/FY22 with grants.xlsx/290 E1																						

J:\Users\angelparadise\Desktop\FY22 with graphs.xlsx/290 E1

S.D.E.	BUDGET EXPENDITURES										CHILD NUTRITION			
	July 1, 2021 - June 30, 2022										FUND NO: 290			
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		
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	3,024,072	3,111,387	1,277,976	497,911	45,500	1,245,000	45,000					
45	720	Community Services Program	0	0										
46	730	Enterprise Operations	0	0										
47	740	Student Activity Program	0	0										
48														
49	700	TOTAL NON-INSTRUCTION	3,024,072	3,111,387	1,277,976	497,911	45,500	1,245,000	45,000	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	90,000	90,000										90,000
60														
61	900	TOTAL OTHER SERVICES	90,000	90,000	0	0	0	0	0	0	0	0	0	90,000
62														
63		TOTAL EXPENDITURES												
64		(Lines 14+41+49+53+60)												
65			3,114,072	3,201,387	1,277,976	497,911	45,500	1,245,000	45,000	0	0	0	0	90,000
66														
67														
68														
69		TOTAL APPROPRIATION	3,114,072	3,201,387										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	1,050,200	813,585										
76		Revenues + Transfers In	3,500,000	3,205,750										
77		TOTAL REVENUE (lines 74 + 75)	4,550,200	4,019,335										
78														
79		Total Appropriation	3,114,072	3,201,387										
80		Unappropriated Balance	1,436,128	817,948										
81		TOTAL APPROPRIATION (lines 78 + 79)	4,550,200	4,019,335										
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										BOND REDEMPTION & INTEREST			
	REVENUES										FUND NO: 310			
	July 1, 2021 - June 30, 2022													
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		
				Line Amounts	Totals	Line Amounts	Totals					Line Amounts	Totals	
1	320000	Estimated Fund Balance, July 1	5,396,291	*****	5,424,839	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	374,516	250,000				
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program						
12	412500	Taxes - Bond & Interest	7,150,000	6,902,860		51	432400	Professional Technical Program						
13		TOTAL TAXES	7,150,000	*****	6,902,860	52	437000	Lottery/Additional State Maintenance						
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement	185,000	175,000				
15						54	439000	Other State Revenue						
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	559,516	*****	425,000			
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	50,000	50,000		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	7,759,516	*****	7,377,860			
36	419300	Transportation Fees				75								
37	419900	Other Local				76	460000	TRANSFERS IN			0			
38		TOTAL OTHER LOCAL	50,000	*****	50,000	77								
39	410000	TOTAL LOCAL (Line 13 + 38)	7,200,000	*****	6,952,860		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	13,155,807	*****	12,802,699			

S.D.E.	BUDGET										BOND REDEMPTION & INTEREST FUND											
	EXPENDITURES										FUND NO: 310											
	July 1, 2021 - June 30, 2022																					
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	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	0	0	0	
Users: anglespendbury/Desktop/F Y22 with graphs.xlsx310 E1																						

/Users/angelapendbury/Desktop/FY22 with graphs.xlsx[310] E1

S.D.E.						BUDGET EXPENDITURES				BOND REDEMPTION & INTEREST FUND													
						July 1, 2021 - June 30, 2022				FUND NO: 310													
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																							
43	710	Child Nutrition Program			0																		
44																							
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	3,442,475	6,195,000						6,195,000													
57	912	Debt Services Program - Interest	994,675	519,962						519,962													
58	913	Debt Services Program - Refunded Debt	3,400,000	1,500,000						1,500,000													
59	920	Transfers Out		0																			
60																							
61	900	TOTAL OTHER SERVICES	7,837,150	8,214,962	0	0	0	0	0	8,214,962	0	0											
62																							
63		TOTAL EXPENDITURES																					
64		(Lines 144-41+49-53+60)	7,837,150	8,214,962	0	0	0	0	0	8,214,962	0	0											
65																							
66																							
67																							
68																							
69		TOTAL APPROPRIATION	7,837,150	8,214,962																			
70		(Line 63 + line 66)																					
71																							
72																							
73		BUDGET SUMMARY																					
74																							
75		Beginning Fund Balance	5,396,291	5,424,839																			
76		Revenues + Transfers In	7,759,516	7,377,860																			
77		TOTAL REVENUE (lines 74 + 75)	13,155,807	12,802,699																			
78																							
79		Total Appropriation	7,837,150	8,214,962																			
80		Unappropriated Balance	5,318,657	4,587,737																			
81		TOTAL APPROPRIATION (lines 78 + 79)	13,155,807	12,802,699																			
BUDGET SUMMARY:																							
The total on line 77 must equal the total on line 81.																							

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 2021.

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:*** \$760,000 -This is to pay for maintenance of school facilities like refinishing floors, new roofs for buildings, and for replacement vehicles or equipment.
- ***Technology:*** \$1,000,000 -This is used to provide upgrades to technology infrastructure and technological materials and equipment for schools.
- ***Matching Funds:*** \$153,900 -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:*** \$40,000 -These funds are distributed to schools to purchase any new equipment they need.
- ***Furniture:*** \$40,000 -These funds are used to provide needed replacement furniture in the schools.
- ***Music:*** \$15,000 -These funds are used to provide materials and equipment for all the various district music programs.
- ***Athletics:*** \$20,000 -These funds are used to provide materials and equipment for all the various district athletic teams.
- ***Elementary per student capital:*** \$30,000 -These funds are distributed to each elementary school on a per student basis to provide capital equipment for the school.
- ***Secondary per student capital:*** \$45,000 - These funds are distributed to each secondary school on a per student basis to provide capital equipment for the school.
- ***Custodial:*** \$40,000 -These funds are used to replace custodial equipment as needed.
- ***Buses:*** \$131,000 -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										PLANT FACILITIES	
	REVENUES										FUND NO. 420	
	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	2,863,443	*****	2,847,812	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	2,442,805	2,442,805		50	432100	Driver Education Program				
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program				
13		TOTAL TAXES	2,442,805	*****	2,442,805	52	437000	Lottery/Additional State Maintenance				
14	413000	Penalty: Delinquent Taxes	17,000			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	2,459,805	*****	2,442,805	
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	TRANSFERS IN			0	
38		TOTAL OTHER LOCAL	17,000	*****	0	77						
39	410000	TOTAL LOCAL (Line 13 + 38)	2,459,805	*****	2,442,805		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	5,323,248	*****	5,290,617	

S.D.E.	BUDGET EXPENDITURES										PLANT FACILITIES FUND			
	July 1, 2021 - June 30, 2022										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		
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			0	0	0	0	0	0	0	0	0	0		
14	500	TOTAL INSTRUCTION												
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		
Users\arganependbury\Desktop\FY22 with grants.xlsx\F20 E1														

/Users/angelabendbury/Desktop/FY22 with graphs.xlsx/420 E1

S.D.E.	BUDGET EXPENDITURES										PLANT FACILITIES FUND												
	July 1, 2021 - June 30, 2022										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		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		2,482,000		3,678,717										3,678,717							
52	811	Capital Assets - NonStudent Occupied		2,000,805		1,611,900								40,000		1,571,900							
53																							
54	800	TOTAL CAPITAL ASSET PROGRAMS		4,482,805		5,290,617		0		0		0		40,000		5,250,617		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		4,482,805		5,290,617																	
70		(Line 63 + line 66)																					
71																							
72																							
73		BUDGET SUMMARY																					
74																							
75		Beginning Fund Balance		2,863,443		2,847,812																	
76		Revenues + Transfers In		2,459,805		2,442,805																	
77		TOTAL REVENUE (lines 74 + 75)		5,323,248		5,290,617								40,000		5,250,617		0		0		0	
78																							
79		Total Appropriation		4,482,805		5,290,617																	
80		Unappropriated Balance		840,443		0																	
81		TOTAL APPROPRIATION (lines 78 + 79)		5,323,248		5,290,617																	
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 CAPITAL CONSTRUCTION PROJECTS:

This fund was created to reserve funds for the 49th Street Athletics complex. The amounts reserved represent the districts portion of the infrastructure costs to be combined with the fundraised amounts provided by the local athletics booster club.

Revenue Summary: This is a combination of district funds transferred in from general fund, and deposits made by boosters to support the 49th Street Athletics complex project.

Expense Summary: The expenses for this project include the costs for the infrastructure for the 49th Street Athletics complex.



S.D.E.	BUDGET										CAPITAL CONSTRUCTION PROJECTS			
	REVENUES										FUND NO: 421			
	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		*****	1,999,279	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			0			
38		TOTAL OTHER LOCAL	0	*****	0	77								
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)		*****	1,999,279			

S.D.E.	BUDGET EXPENDITURES										CAPITAL CONSTRUCTION PROJECT									
										FUND NO: 421										
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								
Users: angelapandey/Desktop/FY22 with graphs/421 E1																				

/Users/angelapendury/Desktop/FY22 with graphs.xls/421 E1

S.D.E.					BUDGET EXPENDITURES					CAPITAL CONSTRUCTION PROJECT				
					July 1, 2021 - June 30, 2022					FUND NO: 421				
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												
52	811	Capital Assets - Non-Student Occupied		1,999,279					1,999,279					
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	1,999,279	0	0	0	0	1,999,279	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	0	1,999,279										
70		(Line 63 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	0	1,999,279										
76		Revenues + Transfers In	0	0										
77		TOTAL REVENUE (lines 74 + 75)	0	1,999,279										
78														
79		Total Appropriation	0	1,999,279										
80		Unappropriated Balance												
81		TOTAL APPROPRIATION (lines 78 + 79)	0	1,999,279										
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 422 CAPITAL CONSTRUCTION PROJECTS:

This fund was created to reserve funds that are board approved to be used on capital projects.

Revenue Summary: The revenue in this fund is from the sale of the school property during fiscal year 2021.

Expense Summary: The expenses in this fund are reserved for the Skyline Tennis court resurfacing.



S.D.E.	BUDGET										CAPITAL CONSTRUCTION PROJECTS			
	REVENUES										FUND NO: 422			
	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		*****	132,947	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		Indirect Unrestricted Federal						
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	*****	0	77								
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0	400000		TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	0	*****	132,947			

S.D.E.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
--------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

S.D.E.		BUDGET EXPENDITURES		CAPITAL CONSTRUCTION PROJECT	
		July 1, 2021 - June 30, 2022		FUND NO: 422	
NOTE: Round each entry to the nearest dollar amount.					
EXPENDITURES		Prior Year		Proposed	
Line	Code	Functions/Programs	Budget	Budget	
39	691	Other Support Services Program		0	
40					
41	600	TOTAL SUPPORT SERVICES	0	0	0
42					
43	710	Child Nutrition Program		0	
44					
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
50					
51	810	Capital Assets - Student Occupied			
52	811	Capital Assets - NonStudent Occupied		0	
53					
54	800	TOTAL CAPITAL ASSET PROGRAMS	0	132,947	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
62					
63		TOTAL EXPENDITURES			
64		(Lines 44+41+49+53+60)	0	132,947	0
65					
66					
67					
68					
69		TOTAL APPROPRIATION	0	132,947	
70		(Line 63 + line 66)			
71					
72					
73		BUDGET SUMMARY			
74					
75		Beginning Fund Balance	0	132,947	
76		Revenues + Transfers In	0	0	
77		TOTAL REVENUE (lines 74 + 75)	0	132,947	
78					
79		Total Appropriation	0	132,947	
80		Unappropriated Balance		0	
81		TOTAL APPROPRIATION (lines 78 + 79)	0	132,947	

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.																					
REVENUES		Prior Year		Proposed		Budget		Line		Code		REVENUES		Prior Year		Proposed		Budget			
Line	Code	Item	Budget	Line	Code	Item	Budget	Line	Code	Item	Budget	Line	Code	Item	Budget	Line	Code	Item	Budget		
1	320000	Estimated Fund Balance, July 1		40	429000	Other County	0	41	420000	TOTAL COUNTY	0	42				43	431100	Base Support Program			
2				41	420000			42				43	431100	Base Support Program		44	431200	Transportation Support			
3	411100	Taxes - General M & O		42				43	431100	Base Support Program		44	431200	Transportation Support		45	431400	Exceptional Child/SED Support			
4	411200	Taxes - Supplemental		43	431100	Base Support Program		44	431200	Transportation Support		45	431400	Exceptional Child/SED Support		46	431500	Border Tuition Support			
5	411300	Taxes - Emergency		44	431200	Transportation Support		45	431400	Exceptional Child/SED Support		46	431500	Border Tuition Support		47	431600	Tuition Equivalency			
6	411400	Taxes - Tort		45	431400	Exceptional Child/SED Support		46	431500	Border Tuition Support		47	431600	Tuition Equivalency		48	431800	Benefit Apportionment			
7	411500	Taxes - Cooperative		46	431500	Border Tuition Support		47	431600	Tuition Equivalency		48	431800	Benefit Apportionment		49	431900	Other State Support			
8	411600	Taxes - Tuition		47	431600	Tuition Equivalency		48	431800	Benefit Apportionment		49	431900	Other State Support		50	432100	Driver Education Program			
9	411700	Taxes - Migrant		48	431800	Benefit Apportionment		49	431900	Other State Support		50	432100	Driver Education Program		51	432400	Professional Technical Program			
10	411900	Taxes - Other		49	431900	Other State Support		50	432100	Driver Education Program		51	432400	Professional Technical Program		52	437000	Lottery/Additional State Maintenance			
11	412100	Taxes - Plant Facility		50	432100	Driver Education Program		51	432400	Professional Technical Program		52	437000	Lottery/Additional State Maintenance		53	438000	Revenue in Lieu of Tax Replacement			
12	412500	Taxes - Bond & Interest		51	432400	Professional Technical Program		52	437000	Lottery/Additional State Maintenance		53	438000	Revenue in Lieu of Tax Replacement		54	439000	Other State Revenue			
13		TOTAL TAXES	0	52	437000		0	53	438000			54	439000			55	430000	TOTAL STATE	0		
14	413000	Penalty: Delinquent Taxes		53	438000			54	439000			55	430000	TOTAL STATE	0	56					
15				54	439000			55	430000	TOTAL STATE	0	56				57					
16	414100	Tuition From Individuals		55	430000			56				57				58	442000	Indirect Unrestricted Federal			
17	414200	Tuition From Districts in Idaho		56				57				58	442000	Indirect Unrestricted Federal		59	443000	Direct Restricted Federal			
18	414300	Tuition From Out of State Districts		57				58	442000	Indirect Unrestricted Federal		59	443000	Direct Restricted Federal		60	445100	Title I - ESEA			
19				58				59	443000	Direct Restricted Federal		60	445100	Title I - ESEA		61	445200	Title VI, ESEA - Innovative Practices Program			
20	415000	Earnings on Investments		59	443000			60	445100	Title I - ESEA		61	445200	Title VI, ESEA - Innovative Practices Program		62	445300	Perkins III - Vocational Technical Act			
21				60	445100			61	445200	Title VI, ESEA - Innovative Practices Program		62	445300	Perkins III - Vocational Technical Act		63	445400	Adult Education			
22	416100	School Food Service		61	445200			62	445300	Perkins III - Vocational Technical Act		63	445400	Adult Education		64	445500	Child Nutrition Reimbursement			
23	416200	Meal Sales: Non-reimbur.		62	445300			63	445400	Adult Education		64	445500	Child Nutrition Reimbursement		65	445600	IDEA Part B (School Age & Preschool)			
24	416900	Other Food Sales		63	445400			64	445500	Child Nutrition Reimbursement		65	445600	IDEA Part B (School Age & Preschool)		66	445900	Other Indirect Federal Programs			
25				64	445500			65	445600	IDEA Part B (School Age & Preschool)		66	445900	Other Indirect Federal Programs		67	448200	Impact Aid - P.L. 874			
26	417100	Admissions/Activities		65	445600			66	445900	Other Indirect Federal Programs		67	448200	Impact Aid - P.L. 874		68	440000	TOTAL FEDERAL	0		
27	417200	Bookstore Sales		66	445900			67	448200	Impact Aid - P.L. 874		68	440000	TOTAL FEDERAL	0	69					
28	417300	Clubs, Org. Dues, Etc.		67	448200			68	440000	TOTAL FEDERAL	0	69				70	451000	Proceeds: Bonds, Capital Leases, et. al.			
29	417400	School Fees & Charges		68	440000			69				70	451000	Proceeds: Bonds, Capital Leases, et. al.		71	453000	Sale of Fixed Assets			
30	417900	Other Student Revenues		69				70	451000	Proceeds: Bonds, Capital Leases, et. al.		71	453000	Sale of Fixed Assets		72	450000	TOTAL OTHER	0		
31				70	451000			71	453000	Sale of Fixed Assets		72	450000	TOTAL OTHER	0	73					
32	418100	Community Service		71	453000			72	450000	TOTAL OTHER	0	73				74		TOTAL REVENUES	0		
33				72	450000			73				74		TOTAL REVENUES	0	75					
34	419100	Rentals		73				74		TOTAL REVENUES	0	75				76	460000	TRANSFERS IN	185,000		
35	419200	Contributions/Donations		74				75				76	460000	TRANSFERS IN	185,000	77					
36	419300	Transportation Fees		75				76	460000	TRANSFERS IN	185,000	77									
37	419900	Other Local		76	460000																
38		TOTAL OTHER LOCAL	0	77			0														
39	410000	TOTAL LOCAL (Line 13 + 38)	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	216,228														
39	410000	TOTAL LOCAL (Line 13 + 38)	0		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	216,228														

S.D.E.	BUDGET EXPENDITURES										PLANT FACILITIES - SCHOOL BLDG MAINT - STUDENT OCCUPIED					FUND NO: 424
July 1, 2021 - June 30, 2022																
NOTE: Round each entry to the nearest dollar amount.																
		EXPENDITURES			Prior Year	Proposed	Salaries	Benefits	300	400	500	600	700	800		
Line	Code	Functions/Programs	Budget	Budget					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		
Users\angelapandey\ Desktop\ FY22 with graphs.xls\424 E1																

/Users/angelapendury/Desktop/FY22 with grants.xlsx:424 E1

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.															
EXPENDITURES															
Line	Code	Functions/Programs	Prior Year	Proposed	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		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	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	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)	185,000	216,228	0	0	0	0	216,228	0	0	0	0	0	
65															
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)	\$ 0.40
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	\$ 4.00
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 2022

Prepared by Angela Pendlebury, CPA
CFO Tel: (208) 525-7508 | Mob (208) 403-9676
| pendange@sd91.org

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  690 John Adams Pkwy
Idaho Falls, ID 83402  (208) 5257500 d91.k12.id.us