



SCHOOL DISTRICT BUDGET 2026 – 2027

West Bonner County School District

Name of School District/Charter School

83

Organization Number

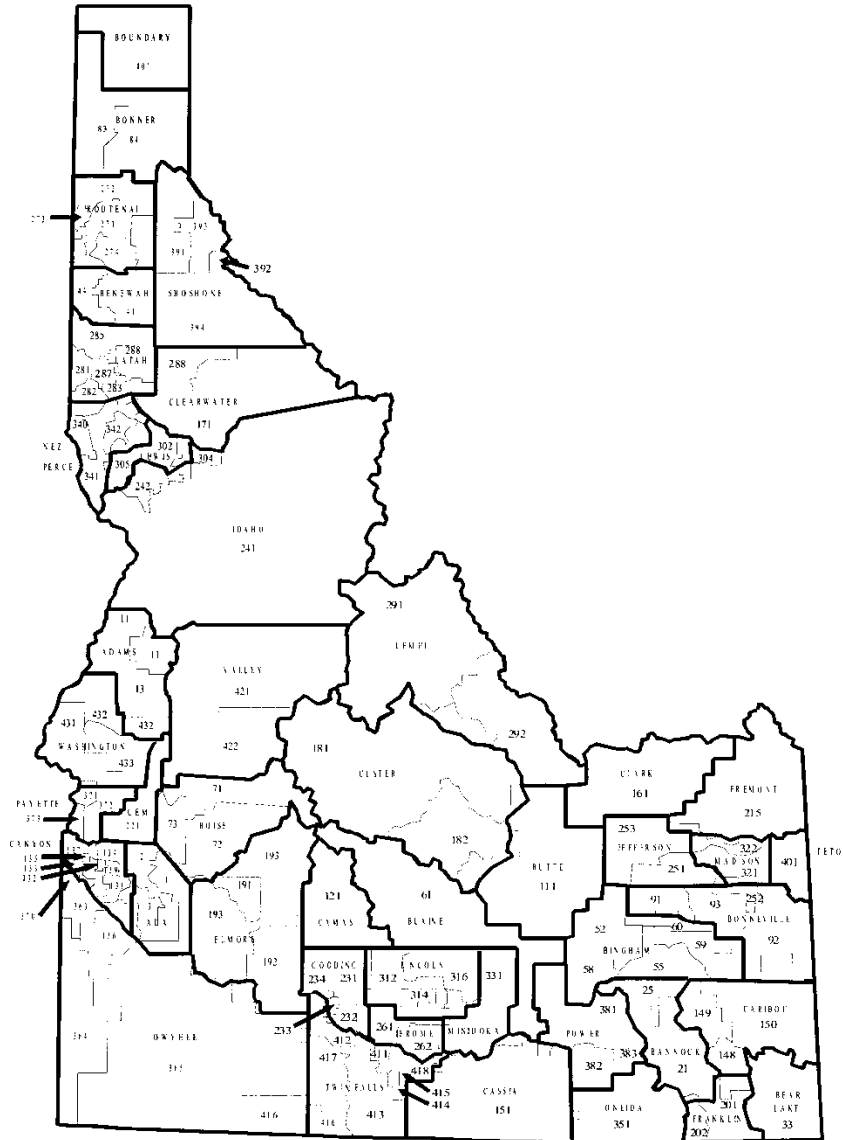
Bonner

County

Debbie Critchfield

IDAHO DEPARTMENT OF EDUCATION

**P.O. BOX 83720
BOISE, 83720-0027**



CODE	CONTENTS	BUDGET INCLUDED*	2026 - 2027 SCHOOL BUDGET	
GENERAL FUND				
100	General M & O	✓		
SPECIAL REVENUE FUNDS				
220	Forest Reserve Fund	_____		
230-239	Special Project (Local)	✓		
240-249	Special Project (State)	✓		
250-289	Special Project (Federal)	✓		
290	Child Nutrition Fund	✓		
DEBT SERVICE FUNDS				
310	Bond Redemption & Interest Fund	_____		
CAPITAL PROJECT FUNDS				
410	Capital Construction Project Fund	_____		
420	Plant Facilities Fund	✓		
430	School District Facilities Fund	✓		
ENTERPRISE FUNDS				
510	Enterprise Fund	_____		
INTERNAL SERVICE FUNDS				
610	Internal Service Fund	✓		
710/720	Trust Funds	✓		

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2026 - 2027 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 17, 2026 and the Board of Trustees formally adopted this budget on June 24, 2026.

SIGNED:

 SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

 CHAIRPERSON OF THE BOARD

 CONTACT PERSON (PLEASE PRINT)

 West Bonner County School District
 SCHOOL DISTRICT/CHARTER NAME

 EMAIL ADDRESS

 DATE

 PHONE NUMBER

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

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

SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET

ALL FUNDS

School District: West Bonner County School District #83

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2023-2024	Prior Year Budget 2024-2025	Prior Year Budget 2025-2026	Proposed Budget 2026-2027	Prior Year Actual 2023-2024	Prior Year Budget 2024-2025	Prior Year Budget 2025-2026	Proposed Budget 2026-2027
Beginning Balances	\$ 5,014,893.00	\$ 6,978,870.00	\$ 5,069,540.29	\$ 4,380,948.00	\$ 584,066.00	\$ 791,771.00	\$ (38,942.00)	\$ 3,282,000.00
Local Tax Revenue	\$ 178,703.00	\$ 137,917.00	\$ 1,965,271.00	\$ 2,018,023.00				
Other Local	\$ 537,785.00	\$ 447,917.00	\$ 278,572.00	\$ 360,000.00	\$ 293,307.00			\$ 225,130.00
County Revenue	\$ -	\$ -		\$ -				
State Revenue	\$ 9,709,214.00	\$ 8,202,052.00	\$ 8,063,742.00	\$ 9,016,267.00	\$ 696,430.00	\$ 1,108,086.00	\$ 778,017.00	\$ 548,080.00
Federal Revenue	\$ -			\$ 50,000.00	\$ 3,842,173.00	\$ 1,732,611.00	\$ 1,337,534.00	\$ 1,218,921.00
Other Sources	\$ 536,273.00	\$ 41,000.00	\$ -	\$ 110,000.00	\$ 228,849.00	\$ 313,552.00	\$ 372,341.00	\$ 613,383.00
Totals	\$ 15,976,868.00	\$ 15,807,756.00	\$ 15,377,125.29	\$ 15,935,238.00	\$ 5,644,825.00	\$ 3,946,020.00	\$ 2,448,950.00	\$ 5,887,514.00
EXPENDITURES	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Prior Year Actual/Budget 2025-2026	Proposed Budget 2026-2027	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Prior Year Actual/Budget 2025-2026	Proposed Budget 2026-2027
Salaries	\$ 5,470,088.00	\$ 5,659,766.36	\$ 6,649,404.00	\$ 6,501,350.00	\$ 1,991,840.00	\$ 864,237.00	\$ 753,523.00	\$ 723,141.00
Benefits	\$ 1,804,050.00	\$ 2,279,533.00	\$ 2,732,757.00	\$ 3,011,299.00	\$ 708,142.00	\$ 410,774.00	\$ 356,210.80	\$ 411,699.00
Purchased Services	\$ 772,130.00	\$ 1,539,603.54	\$ 1,422,843.00	\$ 1,774,482.00	\$ 819,576.00	\$ 367,650.00	\$ 192,350.00	\$ 240,989.00
Supplies & Materials	\$ 434,480.00	\$ 781,463.83	\$ 702,220.00	\$ 710,576.00	\$ 608,134.00	\$ 504,090.00	\$ 630,723.96	\$ 541,830.00
Capital Outlay	\$ 135,450.00	\$ 139,266.98	\$ -	\$ -	\$ 290,774.00	\$ 1,681,258.00	\$ 230,060.00	\$ 950,000.00
Debt Retirement	\$ 12,858.00	\$ 16,652.00	\$ -	\$ 10,500.00	\$ -	\$ -	\$ -	\$ -
Insurance & Judgments	\$ 88,299.00	\$ 124,331.00	\$ 124,331.00	\$ 164,000.00	\$ -	\$ -	\$ -	\$ -
Transfers (net)	\$ 280,643.00	\$ 197,599.00	\$ 264,300.00	\$ 615,342.00	\$ 434,588.00	\$ 156,953.00	\$ 108,041.00	\$ 108,041.00
Contingency Reserve	\$ 521,285.00	\$ 439,394.00	\$ 515,379.00	\$ 572,215.00	\$ -	\$ -	\$ -	\$ -
Unappropriated Balances	\$ 6,457,585.00	\$ 4,630,146.29	\$ 2,965,891.29	\$ 2,575,474.00	\$ 791,771.00	\$ (38,942.00)	\$ 178,041.24	\$ 2,911,814.00
Totals	\$ 15,976,868.00	\$ 15,807,756.00	\$ 15,377,125.29	\$ 15,935,238.00	\$ 5,644,825.00	\$ 3,946,020.00	\$ 2,448,950.00	\$ 5,887,514.00

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

2026 - 2027 BUDGET WORKSHEETS ESTIMATING M & O STATE SUPPORT REVENUE

District/Charter Number:

083

District/Charter Name:

WEST BONNER COUNTY DISTRICT

1. Discretionary - General	Support Units		Dist. Factor			
1a. Best 28 Weeks Support Units - <u>ONSITE</u> Only	48.19	x	23,472.00	=	\$	1,131,115.68
1b. Best 28 Weeks Support Units - <u>VIRTUAL</u> Only		x	19,723.00	=		0.00
1c. Best 28 Weeks Support Units - Combined	48.19					1,131,115.68
2. Discretionary - Health Insurance	48.19	x	24,273.43	=		1,169,736.59
3. Discretionary Funding Total (line 1c + line 2)					\$	2,300,852.27
4. Total SBA plus Allowances from SBA Template						\$4,323,027.00
	Administrative Index	Average Instructional Salary	Average Pupil Services Salary	Midterm Support Units		<u>Rev Code</u>
	1.57000	\$60,850.31	\$57,776.95	49.19		
5. Estimated Base Support (line 3 + line 4)						6,623,879.27 431100
6. Benefit Apportionment						901,694.00 431800
7. Border Contracts						431500
8. Exceptional Child Support (not common)						431400
9. Tuition Equivalency						431600
10. Transportation Allowance						612,500.00 431200
11. Prior Year Adjustments (not common)						0.00
12. Total Estimated State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)						\$8,138,073.27

School Districts ONLY

Revenue in Lieu of Taxes:

13. Agricultural Equipment Tax Replacement Money						
14. Tax Replacement	30,049.00					
15. Other Tax						
16. Total Revenue in Lieu of Taxes (lines 13 + 14 + 15)					\$30,049.00	438000

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

SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET

ALL FUNDS

School District Number: **83**
 School District Name: **WEST BONNER COUNTY DISTRICT**

Budget Line	REVENUES	GENERAL M & O FUND		
		#100	ALL OTHER FUNDS	TOTAL FUNDS
		Proposed Budget 2026-2027	Proposed Budget 2026-2027	Proposed Budget 2026-2027
#01	Beginning Balances	\$ 4,380,948.00	\$ 3,282,000.00	7,662,948.00
#39	Local Revenue	2,378,023.00	-	2,378,023.00
#41	County Revenue		225,130.00	225,130.00
#55	State Revenue	9,016,267.00	548,080.00	9,564,347.00
#68	Federal Revenue	50,000.00	1,218,921.00	1,268,921.00
#72	Other Sources		-	-
#76	Transfers*	110,000.00	613,383.00	723,383.00
	Totals	\$ 15,935,238.00	\$ 5,887,514.00	21,822,752.00

Budget Line	OBJ #	EXPENDITURES	GENERAL M & O FUND		
			#100	ALL OTHER FUNDS	TOTAL FUNDS
			Proposed Budget 2026-2027	Proposed Budget 2026-2027	Proposed Budget 2026-2027
#63	100	Salaries	\$ 6,501,350.00	\$ 723,141.00	7,224,491.00
#63	200	Benefits	3,011,299.00	411,699.00	3,422,998.00
#63	300	Purchased Services	1,774,482.00	240,989.00	2,015,471.00
#63	400	Supplies & Materials	710,576.00	541,830.00	1,252,406.00
#63	500	Capital Outlay	-	950,000.00	950,000.00
#63	600	Debt Retirement	10,500.00	-	10,500.00
#63	700	Insurance & Judgments	164,000.00	-	164,000.00
#63	800	Transfers*	615,342.00	108,041.00	723,383.00
#66		Contingency Reserve**	572,215.00		572,215.00
#79		Unappropriated Balances	2,575,474.00	2,911,814.00	5,487,288.00
		Totals	\$ 15,935,238.00	\$ 5,887,514.00	21,822,752.00

*All transfers-in and transfers-out should net to zero.

** Contingency Reserve can not exceed 5% of the General Fund

*****PLEASE RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION *****

**BUDGET
REVENUES**
July 1, 2026 - June 30, 2027

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	\$5,069,540.29	*****	\$4,380,948.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental	1,840,940.00	1,904,624.00		43	431100	Base Support Program	6,285,253	6,623,879.00	
5	411300	Taxes - Emergency				44	431200	Transportation Support	619,006.00	612,500.00	
6	411400	Taxes - Tort	124,331.00	113,399.00		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	863,077.00	901,694.00	
10	411900	Taxes - Other				49	431900	Other State Support	266,399.10	779,580.00	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	1,965,271.00	*****	2,018,023.00	52					
14	413000	Penalty: Delinquent Taxes		15,000.00		53	438000	Revenue in Lieu of/Tax Replacement	30,049.00	30,049.00	
15						54	439000	Other State Revenue		68,565.00	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	8,063,784.10	*****	9,016,267.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	64,865.00	200,000.00		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs		50,000.00	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	50,000.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals	17,520.00			73					
35	419200	Contributions/Donations	196,187.12	145,000.00		74		TOTAL REVENUES	10,307,627.22	*****	11,444,290.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN	0.00	110,000.00	110,000.00
38		TOTAL OTHER LOCAL	278,572.12	*****	360,000.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	2,243,843.12	*****	2,378,023.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$15,377,167.51	*****	\$15,935,238.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

GENERAL M & O FUND
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$2,328,650.00	\$2,581,192.81	\$1,512,698.00	\$795,664.81	\$223,500.00	\$49,330.00				
2	515	Secondary School Program	\$1,863,866.00	\$1,924,841.00	\$1,254,652.00	\$506,509.00	\$19,500.00	\$144,180.00				
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program	\$350,790.00	\$381,528.00	\$274,205.00	\$107,323.00		\$0.00				
5	521	Special Education Program	\$971,930.00	\$988,085.00	\$649,337.00	\$332,748.00		\$6,000.00				
6	522	Special Education Preschool Program	\$94,412.00	\$184,971.00	\$129,635.00	\$53,689.00	\$605.00	\$1,042.00				
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program	\$320,498.00	\$320,498.00	\$229,329.00	\$59,604.00		\$31,565.00				
9	532	School Activity Program		\$0.00								
10	541	Summer School Program	\$18,300.00	\$18,300.00	\$15,000.00	\$3,300.00						
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$5,948,446.00	\$6,399,415.81	\$4,064,856.00	\$1,858,837.81	\$243,605.00	\$232,117.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program	\$334,819.00	\$356,687.76	\$253,244.00	\$100,943.76	\$1,500.00	\$1,000.00				
17	616	Special Education Support Services Prog	\$265,296.00	\$368,193.00	\$153,931.00	\$49,762.00	\$159,500.00	\$5,000.00				
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program	\$360,788.10	\$209,724.66	\$83,300.00	\$18,326.00	\$37,961.66	\$70,137.00				
21	622	Educational Media Program	\$188,924.00	\$117,566.29	\$69,188.00	\$48,378.29		\$0.00				
22	623	Instruction-Related Technology Program	\$497,010.00	\$471,876.00	\$181,480.00	\$55,396.00	\$202,500.00	\$32,500.00				
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program	\$12,278.00	\$23,673.00	\$13,900.00	\$1,273.00	\$8,100.00	\$400.00				
25	632	District Administration Program	\$385,331.12	\$350,052.00	\$125,974.00	\$134,828.00	\$79,250.00	\$10,000.00				
26												
27	641	School Administration Program	\$652,807.00	\$774,311.00	\$542,605.00	\$231,706.00						
28												
29	651	Business Operation Program	\$606,818.00	\$513,107.00	\$173,958.00	\$66,149.00	\$105,000.00	\$4,000.00			\$164,000.00	
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)	\$1,176,411.00	\$1,093,177.00	\$283,528.00	\$145,649.00	\$624,000.00	\$40,000.00				
33				\$0.00								
34	664	Maintenance - Buildings and Equipment	\$286,462.00	\$344,915.00	\$117,809.00	\$47,506.00	\$114,600.00	\$65,000.00				
35	665	Maintenance - Grounds	\$43,000.00	\$73,000.00			\$55,000.00	\$18,000.00				
36	667	Security Program		\$68,565.00			\$68,565.00					
37												
38	681	Pupil - To School Trans. Program	\$780,165.00	\$904,443.14	\$377,577.14	\$238,966.00	\$74,900.00	\$213,000.00				
39	682	Pupil - Activity Trans. Program	\$86,000.00	\$86,000.00	\$60,000.00	\$13,578.00		\$12,422.00				
40	683	General Transportation Program	\$7,000.00	\$17,500.00				\$7,000.00		\$10,500.00		
		Subtotal (carried over to page b)	\$5,683,109.22	\$5,772,790.85	\$2,436,494.14	\$1,152,461.05	\$1,530,876.66	\$478,459.00	\$0.00	\$10,500.00	\$164,000.00	\$0.00

**BUDGET
EXPENDITURES**
July 1, 2026 - June 30, 2027

GENERAL M & O FUND
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$5,683,109.22	\$5,772,790.85	\$2,436,494.14	\$1,152,461.05	\$1,530,876.66	\$478,459.00	\$0.00	\$10,500.00	\$164,000.00	\$0.00
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out	264,300.00	615,342.00								615,342.00
60												
61	900	TOTAL OTHER SERVICES	\$264,300.00	\$615,342.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$615,342.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$11,895,855.22	\$12,787,548.66	\$6,501,350.14	\$3,011,298.86	\$1,774,481.66	\$710,576.00	\$0.00	\$10,500.00	\$164,000.00	\$615,342.00
65												
66	950	Contingency Reserve										
67		(5% of line 63) (Applies to General Fund only)	515,381.36	572,214.50	(Applies to General Fund only)							
68												
69		TOTAL EXPENDITURES + CONT. RESEF	\$11,895,855.22	\$12,787,548.66								
70		(Line 64 + line 66)										
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	5,069,540.29	4,380,948.00	BUDGET SUMMARY:							
76		Revenues + Transfers In	10,307,627.22	11,554,290.00	The total on line 76 must equal the total on line 80.							
77		TOTAL REVENUE (lines 75 + 76)	15,377,167.51	15,935,238.00								
78												
79		Total Expenditures + Cont. Reserve (line 69)	11,895,855.22	12,787,548.66								
80		Unappropriated Balance	3,481,312.29	3,147,689.34								
81		TOTAL EXPD + CONT. RES + UNAPPR BAL (lines 79 + 80)	\$15,377,167.51	\$15,935,238.00								

**BUDGET
REVENUES**
July 1, 2026 - June 30, 2027

**AFLAC REIMBURSEMENT
FUND NO: 203**

NOTE: Round each entry to the nearest dollar amount.

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

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

AFLAC REIMBURSEMENT

FUND NO: 203

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program		\$0.00								
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program		\$0.00								
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

AFLAC REIMBURSEMENT

FUND NO: 203

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	30,000.00								
76		Revenues + Transfers In	0.00	15,000.00								
77		TOTAL REVENUE (lines 75 + 76)	0.00	45,000.00								
78												
79		Total Expenditures (line 64)	0.00	0.00								
80		Unappropriated Balance	0.00	45,000.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$0.00	\$45,000.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

STUDENT ACTIVITY
FUND NO: 238

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	\$200,000.00	*****	\$200,000.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	155,000.00
36	419300	Transportation Fees				75					
37	419900	Other Local		155,000.00		76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	155,000.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	155,000.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$200,000.00	*****	\$355,000.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

STUDENT ACTIVITY
FUND NO: 238

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$42,333.00	\$0.00								
2	515	Secondary School Program	83,489.00	\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program	73,694.00	\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$199,516.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program		\$0.00								
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program		\$0.00								
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**
July 1, 2026 - June 30, 2027

STUDENT ACTIVITY
FUND NO: 238

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		155,000.00				155,000.00				
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$155,000.00	\$0.00	\$0.00	\$0.00	\$155,000.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$199,516.00	\$155,000.00	\$0.00	\$0.00	\$0.00	\$155,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	200,000.00	200,000.00								
76		Revenues + Transfers In	0.00	155,000.00								
77		TOTAL REVENUE (lines 75 + 76)	200,000.00	355,000.00								
78												
79		Total Expenditures (line 64)	199,516.00	155,000.00								
80		Unappropriated Balance	484.00	200,000.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$200,000.00	\$355,000.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**
July 1, 2026 - June 30, 2027

IDAHO CAREER READY
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue		255,000.00	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	255,000.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	255,000.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	\$255,000.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

IDAHO CAREER READY
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$255,000.00				255,000.00				
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$255,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255,000.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program		\$0.00								
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program		\$0.00								
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

IDAHO CAREER READY

FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$0.00	\$255,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	0.00	255,000.00								
77		TOTAL REVENUE (lines 75 + 76)	0.00	255,000.00								
78												
79		Total Expenditures (line 64)	0.00	255,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$0.00	\$255,000.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**
July 1, 2026 - June 30, 2027

**DRIVERS EDUCATION
FUND NO: 241**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program		10,200.00	
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	10,200.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	10,200.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	\$10,200.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

DRIVERS EDUCATION
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$10,200.00			10,200.00					
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$10,200.00	\$0.00	\$0.00	\$10,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program		\$0.00								
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program		\$0.00								
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

DRIVERS EDUCATION

FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$0.00	\$10,200.00	\$0.00	\$0.00	\$10,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	0.00	10,200.00								
77		TOTAL REVENUE (lines 75 + 76)	0.00	10,200.00								
78												
79		Total Expenditures (line 64)	0.00	10,200.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$0.00	\$10,200.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**
July 1, 2026 - June 30, 2027

STATE PROFESSIONAL TECHNICAL
FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program	63,680.08	63,680.00	
13		TOTAL TAXES	0.00	*****	0.00	52					
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	63,680.08	*****	63,680.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL		*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	63,680.08	*****	63,680.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$63,680.08	*****	\$63,680.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program	63,680.08	\$63,680.00				63,680.00				
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$63,680.08	\$63,680.00	\$0.00	\$0.00	\$0.00	\$63,680.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program		\$0.00								
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program		\$0.00								
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$63,680.08	\$63,680.00	\$0.00	\$0.00	\$0.00	\$63,680.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	63,680.08	63,680.00								
77		TOTAL REVENUE (lines 75 + 76)	63,680.08	63,680.00								
78												
79		Total Expenditures (line 64)	63,680.08	63,680.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$63,680.08	\$63,680.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

TECHNOLOGY - STATE
FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	113,323.00	119,759.00	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
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	113,323.00	*****	119,759.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	113,323.00	*****	119,759.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$113,323.00	*****	\$119,759.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

TECHNOLOGY - STATE
FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program	113,323.00	\$119,759.00	14,900.00	3,146.00	10,000.00	91,713.00				
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program		\$0.00								
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	113,323.00	119,759.00	14,900.00	3,146.00	10,000.00	91,713.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

TECHNOLOGY - STATE

FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$113,323.00	\$119,759.00	\$14,900.00	\$3,146.00	\$10,000.00	\$91,713.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$113,323.00	\$119,759.00	\$14,900.00	\$3,146.00	\$10,000.00	\$91,713.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	113,323.00	119,759.00								
77		TOTAL REVENUE (lines 75 + 76)	113,323.00	119,759.00								
78												
79		Total Expenditures (line 64)	113,323.00	119,759.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$113,323.00	\$119,759.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

SUBSTANCE ABUSE - STATE

FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****	\$50,000.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue	13,514.00	13,441.00	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	13,514.00	*****	13,441.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	13,514.00	*****	13,441.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$13,514.00	*****	\$63,441.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

SUBSTANCE ABUSE - STATE

FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program		\$0.00								
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program	\$13,514.00	\$30,608.00			30,608.00					
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	13,514.00	30,608.00	0.00	0.00	30,608.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

SUBSTANCE ABUSE - STATE

FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$13,514.00	\$30,608.00	\$0.00	\$0.00	\$30,608.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$13,514.00	\$30,608.00	\$0.00	\$0.00	\$30,608.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	50,000.00								
76		Revenues + Transfers In	13,514.00	13,441.00								
77		TOTAL REVENUE (lines 75 + 76)	13,514.00	63,441.00								
78												
79		Total Expenditures (line 64)	13,514.00	30,608.00								
80		Unappropriated Balance	0.00	32,833.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$13,514.00	\$63,441.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	457,349.00	431,939.00	
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	457,349.00	*****	431,939.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	457,349.00	*****	431,939.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN	108,041.00	108,041.00	108,041.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$565,390.00	*****	\$539,980.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$523,826.00	\$524,430.00	\$ 333,614	\$ 190,816						
2	515	Secondary School Program	\$354.00									
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$524,180.00	\$524,430.00	\$333,614.00	\$190,816.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program	\$18,015.00									
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program	\$23,195.00	\$15,550.00			14,550.00	1,000.00				
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	41,210.00	15,550.00	0.00	0.00	14,550.00	1,000.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$41,210.00	\$15,550.00	\$0.00	\$0.00	\$14,550.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$565,390.00	\$539,980.00	\$333,614.00	\$190,816.00	\$14,550.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	565,390.00	539,980.00								
77		TOTAL REVENUE (lines 75 + 76)	565,390.00	539,980.00								
78												
79		Total Expenditures (line 64)	565,390.00	539,980.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$565,390.00	\$539,980.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

IDEA Part B (611 SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)	287,295.00	287,295.00	
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	287,295.00	*****	287,295.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	287,295.00	*****	287,295.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$287,295.00	*****	\$287,295.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

IDEA Part B (611 SCHOOL AGE 3-21)
FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program	\$285,863.00	\$284,260.00	167,170.00	114,090.00		3,000.00				
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$285,863.00	\$284,260.00	\$167,170.00	\$114,090.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog	\$1,432.00	\$3,035.00			932.00	2,103.00				
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	1,432.00	3,035.00	0.00	0.00	932.00	2,103.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

IDEA Part B (611 SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$1,432.00	\$3,035.00	\$0.00	\$0.00	\$932.00	\$2,103.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$287,295.00	\$287,295.00	\$167,170.00	\$114,090.00	\$932.00	\$5,103.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	287,295.00	287,295.00								
77		TOTAL REVENUE (lines 75 + 76)	287,295.00	287,295.00								
78												
79		Total Expenditures (line 64)	287,295.00	287,295.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$287,295.00	\$287,295.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

IDEA Part B (619 PRE-SCHOOL AGE 3-5)

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)	13,105.00	13,105.00	
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	13,105.00	*****	13,105.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	13,105.00	*****	13,105.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$13,105.00	*****	\$13,105.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

IDEA Part B (619 PRE-SCHOOL AGE 3-5)
FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program	13,105.00	\$13,105.00	7,288.00	5,317.00		500.00				
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$13,105.00	\$13,105.00	\$7,288.00	\$5,317.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

IDEA Part B (619 PRE-SCHOOL AGE 3-5)

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets										
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$13,105.00	\$13,105.00	\$7,288.00	\$5,317.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	13,105.00	13,105.00								
77		TOTAL REVENUE (lines 75 + 76)	13,105.00	13,105.00								
78												
79		Total Expenditures (line 64)	13,105.00	13,105.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$13,105.00	\$13,105.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**
July 1, 2026 - June 30, 2027

**SCHOOL-BASED MEDICAID
FUND NO: 260**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs	150,000.00	165,000.00	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	150,000.00	*****	165,000.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	150,000.00	*****	165,000.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$150,000.00	*****	\$165,000.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

SCHOOL-BASED MEDICAID
FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog	150,000.00	\$165,000.00			165,000.00					
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	150,000.00	165,000.00	0.00	0.00	165,000.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**
July 1, 2026 - June 30, 2027

SCHOOL-BASED MEDICAID
FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$150,000.00	\$165,000.00	\$0.00	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets										
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$150,000.00	\$165,000.00	\$0.00	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	150,000.00	165,000.00								
77		TOTAL REVENUE (lines 75 + 76)	150,000.00	165,000.00								
78												
79		Total Expenditures (line 64)	150,000.00	165,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$150,000.00	\$165,000.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

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

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs	47,129.00	47,129.00	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	47,129.00	*****	47,129.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	47,129.00	*****	47,129.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$47,129.00	*****	\$47,129.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program	1,715.00	\$1,715.00	1,554.00			161.00				
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	1,715.00	1,715.00	1,554.00	0.00	0.00	161.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

July 1, 2026 - June 30, 2027

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$1,715.00	\$1,715.00	\$1,554.00	\$0.00	\$0.00	\$161.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets										
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out	45,414.00	45,414.00								45,414.00
60												
61	900	TOTAL OTHER SERVICES	\$45,414.00	\$45,414.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,414.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$47,129.00	\$47,129.00	\$1,554.00	\$0.00	\$0.00	\$161.00	\$0.00	\$0.00	\$0.00	\$45,414.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	47,129.00	47,129.00								
77		TOTAL REVENUE (lines 75 + 76)	47,129.00	47,129.00								
78												
79		Total Expenditures (line 64)	47,129.00	47,129.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$47,129.00	\$47,129.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs	78,656.00	69,134.00	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	78,656.00	*****	69,134.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	78,656.00	*****	69,134.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$78,656.00	*****	\$69,134.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program	16,029.00	\$6,507.00			4,999.00	1,508.00				
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	16,029.00	6,507.00	0.00	0.00	4,999.00	1,508.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

LE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$16,029.00	\$6,507.00	\$0.00	\$0.00	\$4,999.00	\$1,508.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets										
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out	62,627.00	62,627.00								
60												
61	900	TOTAL OTHER SERVICES	\$62,627.00	\$62,627.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$78,656.00	\$69,134.00	\$0.00	\$0.00	\$4,999.00	\$1,508.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	78,656.00	69,134.00								
77		TOTAL REVENUE (lines 75 + 76)	78,656.00	69,134.00								
78												
79		Total Expenditures (line 64)	78,656.00	69,134.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$78,656.00	\$69,134.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

CHILD NUTRITION
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	93,000.00	55,130.00		61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.	3,000.00			62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement	304,000.00	205,319.00	
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	304,000.00	*****	205,319.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	400,000.00	*****	260,449.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN	100,000.00	264,361.00	264,361.00
38		TOTAL OTHER LOCAL	96,000.00	*****	55,130.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	96,000.00	*****	55,130.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$500,000.00	*****	\$524,810.00

**BUDGET
EXPENDITURES**
July 1, 2026 - June 30, 2027

CHILD NUTRITION
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**
July 1, 2026 - June 30, 2027

CHILD NUTRITION
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program	500,000.00	524,810.00	198,615.00	98,330.00	4,700.00	223,165.00				
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$500,000.00	\$524,810.00	\$198,615.00	\$98,330.00	\$4,700.00	\$223,165.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets										
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$500,000.00	\$524,810.00	\$198,615.00	\$98,330.00	\$4,700.00	\$223,165.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	500,000.00	524,810.00								
77		TOTAL REVENUE (lines 75 + 76)	500,000.00	524,810.00								
78												
79		Total Expenditures (line 64)	500,000.00	524,810.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$500,000.00	\$524,810.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

BUS DEPRECIATION FUND

FUND NO. 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support		86,000.00	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	86,000.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	86,000.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN	164,300.00	240,981.00	240,981.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$164,300.00	*****	\$326,981.00

**BUDGET
EXPENDITURES**
July 1, 2026 - June 30, 2027

BUS DEPRECIATION FUND
FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program	164,300.00	\$320,000.00					320,000.00			
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	164,300.00	320,000.00	0.00	0.00	0.00	0.00	320,000.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

BUS DEPRECIATION FUND

FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$164,300.00	\$320,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,000.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$164,300.00	\$320,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	164,300.00	326,981.00								
77		TOTAL REVENUE (lines 75 + 76)	164,300.00	326,981.00								
78												
79		Total Expenditures (line 64)	164,300.00	320,000.00								
80		Unappropriated Balance	0.00	6,981.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$164,300.00	\$326,981.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

SCHOOL DISTRICT FACILITIES FUND

FUND NO: 435

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue	512,500.00		
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	512,500.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	512,500.00	*****	0.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$512,500.00	*****	\$0.00

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

SCHOOL DISTRICT FACILITIES FUND
FUND NO: 435

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

July 1, 2026 - June 30, 2027

SCHOOL DISTRICT FACILITIES FUND

FUND NO: 435

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets										
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	512,500.00	0.00								
77		TOTAL REVENUE (lines 75 + 76)	512,500.00	0.00								
78												
79		Total Expenditures (line 64)	0.00	0.00								
80		Unappropriated Balance	512,500.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$512,500.00	\$0.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**
July 1, 2026 - June 30, 2027

SCHOOL DISTRICT MODERNIZATION FACILITIES FUND
FUND NO: 436

NOTE: Round each entry to the nearest dollar amount.

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

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

SCHOOL DISTRICT MODERNIZATION FACILITIES FUND
FUND NO: 436

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prog										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prog										
32	661	Buildings-Care Program (Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**

SCHOOL DISTRICT MODERNIZATION FACILITIES FUND

July 1, 2026 - June 30, 2027

FUND NO: 436

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		375,000.00					375,000.00			
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$375,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375,000.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$0.00	\$375,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	3,000,000.00								
76		Revenues + Transfers In	0.00	0.00								
77		TOTAL REVENUE (lines 75 + 76)	0.00	3,000,000.00								
78												
79		Total Expenditures (line 64)	0.00	375,000.00								
80		Unappropriated Balance	0.00	2,625,000.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$0.00	\$3,000,000.00								

BUDGET SUMMARY:

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

**BUDGET
REVENUES**

July 1, 2026 - June 30, 2027

TRUST FUNDS - STUDENT SCHOLARSHIP

FUND NO: 700

NOTE: Round each entry to the nearest dollar amount.

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

BUDGET
EXPENDITURES
 July 1, 2026 - June 30, 2027

TRUST FUNDS - STUDENT SCHOLARSHIP
FUND NO: 700

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program		\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program		\$0.00								
23	624	Books and Periodicals		\$0.00								
24	631	Board of Education Program		\$0.00								
25	632	District Administration Program		\$0.00								
26												
27	641	School Administration Program		\$0.00								
28												
29	651	Business Operation Program		\$0.00								
30	655	Central Service Program		\$0.00								
31	656	Administrative Technology Services Prog		\$0.00								
32	661	Buildings-Care Program (Custodial)		\$0.00								
33				\$0.00								
34	664	Maintenance - Buildings and Equipment		\$0.00								
35	665	Maintenance - Grounds		\$0.00								
36	667	Security Program		\$0.00								
37												
38	681	Pupil - To School Trans. Program		\$0.00								
39	682	Pupil - Activity Trans. Program		\$0.00								
40	683	General Transportation Program		\$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**BUDGET
EXPENDITURES**
July 1, 2026 - June 30, 2027

**TRUST FUNDS - STUDENT SCHOLARSHIP
FUND NO: 700**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	2,000.00								
76		Revenues + Transfers In	0.00	0.00								
77		TOTAL REVENUE (lines 75 + 76)	0.00	2,000.00								
78												
79		Total Expenditures (line 64)	0.00	0.00								
80		Unappropriated Balance	0.00	2,000.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$0.00	\$2,000.00								

BUDGET SUMMARY:

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