

MEETING NOTICE
WEST BONNER COUNTY SCHOOL DISTRICT #83
Special Meeting of the Board - Wednesday, June 24, 2026 at 6:00 PM
District Office
134 Main St
Priest River, ID 83856
<https://meetings.boardbook.org/Public/Organization/2136>

Vision Statement
Strive for Greatness!
Mission Statement

Success for all with the
Understanding that
Community, parents, students, and educators will
Collaborate and
Empower the
Student to make positive lifelong choices.
Strive for greatness!

AGENDA

- I. Call Meeting to Order**
- II. Pledge of Allegiance**
- III. Approval of the Agenda - Action Item**
- IV. Comments from the Audience - *Limit of 2 minutes***
- V. Action Items**
 - V.A. Approval of the Proposed FY 2026-2027 School District Budget
 - V.B. Approval of Medical/Dental Plans
 - V.C. Marketing Discussion
- VI. Motion to Adjourn**

Note: If any auxiliary aids or services are needed for individuals with disabilities, please contact the administration office at 448-4439.

Meeting Conduct and Order of Business

General rules of parliamentary procedure are used for every Board meeting. The most current edition of Robert's Rules of Order may be used as a guide at any meeting. The order of business shall be reflected on the agenda. The use of proxy votes shall not be permitted. Voting rights are reserved to those trustees in attendance. Voting shall be by acclamation or show of hands. (WBCSD Policy 1510)

Posted: Administration Office
West Bonner Schools

Priest River City Hall
Oldtown City Hall

By: Julie Hinshaw, Board Clerk



SCHOOL DISTRICT BUDGET 2026 – 2027

West Bonner County School District

Name of School District/Charter School

83

Organization Number

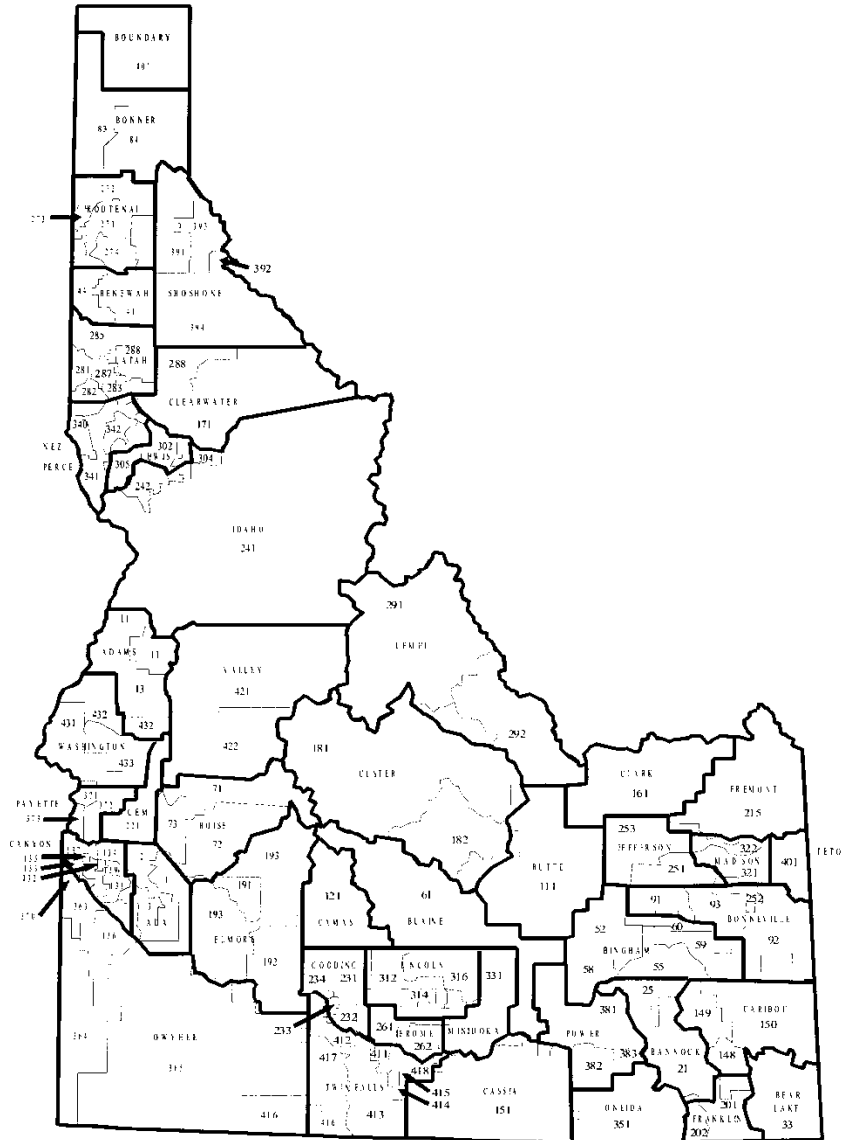
Bonner

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

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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

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**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
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**

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
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.



**WHERE GRIT
MEETS GREATNESS**

**WEST BONNER COUNTY
SCHOOL DISTRICT #83**

2026-27 Budget Presentation

Priest River, Idaho at Confluence of Priest and Pend Oreille Rivers

Agenda

- **Overview of Budget Process and Packet**
- **General Fund**
 - **Fund Balance and Summary**
 - **Revenues**
 - **Expenditures**
 - **Multi-Year Projection and Cash Flow**
- **All Other Funds**
 - **Nonmajor Special Revenues**
 - **Title**
 - **Special Education**
 - **Child Nutrition**
 - **All Other**
 - **Capital Funds**
- **Next Steps**

Overview of Budget Process and Packet

- Main Document & State Required Format
- Page 1-4 – Required state docs
- Page 5– Summary of All Funds
- Page 6-62 – FY26 and FY27 Budgeted Financials by Fund, Function and Object
- Budget Presentation and Booklet
 - Narrative and summary of budget in a more understandable format

How to Read - Summary of All Funds

- Summary of All Funds – Page 5 of the budget packet
- First, we will review the General Fund (column 1) which is the District’s main operating budget
- Second, we will review all other funds (column 2), which are funds restricted for specific federal, state, local and facility purposes

SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET					
ALL FUNDS					
School District Number:		83			
School District Name:		WEST BONNER COUNTY DISTRICT			
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line	REVENUES	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	
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line	OBJ #	EXPENDITURES	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

How to Read Budget Detail - Revenues

- Fund Details – Starting on page 6 of the budget packet
- Each fund will have a revenue detail (1 page summary) and an expenditure detail (2 page summary)
- Example of Revenue Page (read from left to right):

**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

2026-27 General Fund

Multi-Year Fund Balance Overview

General Fund	2024-25 Budget	2025-26 Adopted Budget	2025-26 Working Budget	2026-27 Draft Budget	Change from FY26 to FY27	% Change
Beginning Fund Balance*	\$ 6,978,870	\$ 5,069,520	\$ 5,069,520	\$ 4,380,948		
Revenues + Transfers In	\$ 8,828,866	\$ 10,307,585	\$ 11,560,412	\$ 11,554,290	\$ (6,122)	0%
Expenditures + Transfers Out	\$ 10,738,216	\$ 11,895,855	\$ 11,583,614	\$ 12,787,549	\$ 1,203,935	10%
Surplus/Deficit (Revenues less Expenditures)	\$ (1,909,350)	\$ (1,588,270)	\$ (23,202)	\$ (1,233,259)	\$ (1,256,461)	
Ending Fund Balance	\$ 5,069,520	\$ 3,481,250	\$ 5,046,318	\$ 3,147,689		



Estimated 2025–26 year-end fund balance: \$4.3 million (midpoint between Adopted and Working Budget projections).

Ending Fund Balance	2024-25 Budget	2025-26 Adopted Budget	2025-26 Working Budget	2026-27 Draft Budget
Ending Fund Balance as a % of Revenue (33-801 A -5% Required)		57%	34%	27%
Ending Fund Balance as a % of Expenditures		47%	29%	25%
Ending Fund Balance - Months of Coverage for Annual Operating Expenditures		5.67	3.51	2.95

Notes for General Fund

Note 1: **Beginning Fund Balance is projected and remains subject to change until the 2024-25 and 2025–26 fiscal year has been fully closed and audited. The projected 2026–27 Beginning Fund Balance of \$4.38 million is based on estimated 2025–26 actual financial results and projected year-end activity, rather than the Adopted or Working Budget ending balances. The projected 2025–26 year-end fund balance is approximately \$4.3 million, which falls between the Adopted Budget estimate of \$3.48 million and the Working Budget estimate of \$5.05 million. Budget projections are intentionally conservative, assume full expenditure of appropriated budgets, and remain subject to change as final state and federal funding allocations, including potential IDEA funding adjustments, become available.*

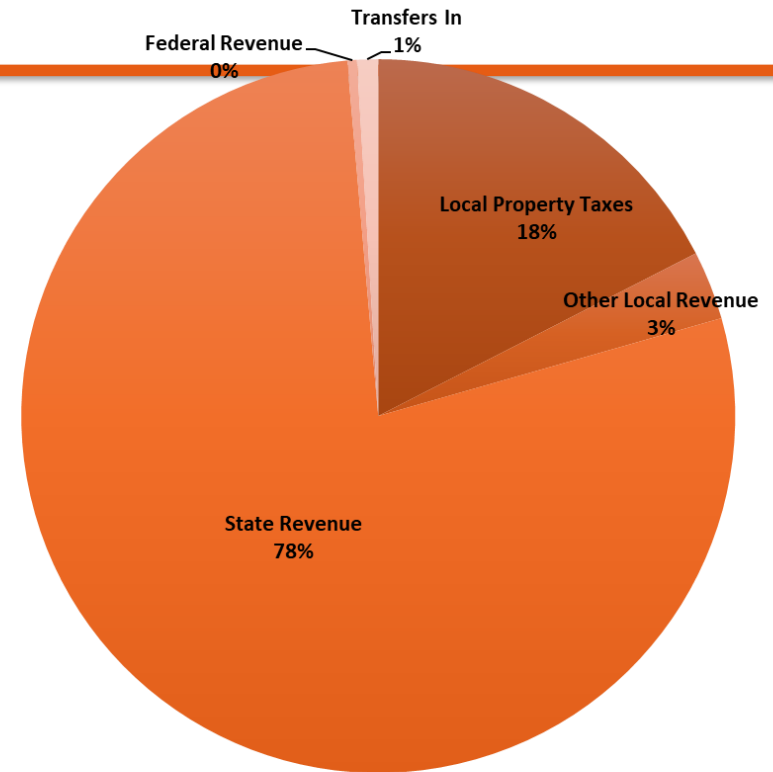
Note 2: General Fund Consolidation (2026-27)

General Fund sub-funds (101-175) will be consolidated into Fund 100 to simplify financial reporting, improve visibility of cash and fund balances, reduce unnecessary transfers, and align with accounting best practices.

To maintain transparency and Board oversight, levy-funded expenditures and other locally designated spending will continue to be tracked through Subject Codes 950-999 within the District's existing account code structure.

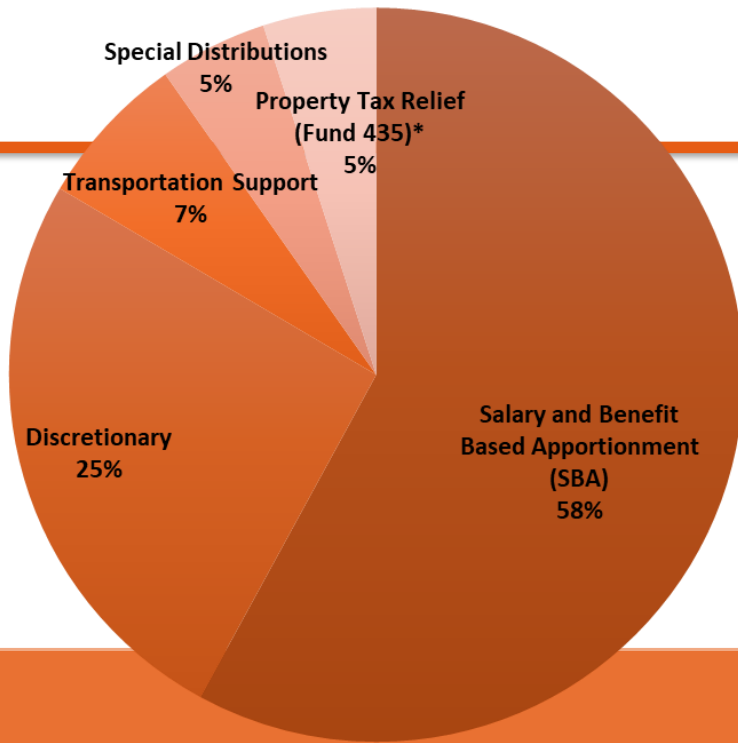
General Fund Revenue

- State funding remains the District's primary revenue source, representing 78% of General Fund revenues. Local property taxes provide 18% of funding, while other local, federal, and other transfers in account for the remaining 4%.



Funding Category	FY26 Budget	FY26 Working Budget	FY27 Proposed Budget	FY26 vs. FY27
Local Property Taxes	1,965,271	1,690,668	2,018,023	327,355
Other Local Revenue	278,572	440,307	360,000	(80,307)
State Revenue	8,063,724	9,429,437	9,016,267	(413,170)
Federal Revenue	-	-	50,000	50,000
Transfers In	-	-	110,000	110,000
Total General Fund Revenue	10,307,567	11,560,412	11,554,290	(6,122)

State Revenue



Base state support = 83% of all state funding is from the SBA + Discretionary funding formula

State Revenues	FY26 Budget	FY26 Working Budget	FY27 Proposed Budget	FY26 vs. FY27
Base Support Program:				
Salary Based Apportionment + Discretionary	6,285,253	6,707,529	6,623,879	(83,650)
Benefit Apportionment	863,077	919,952	901,694	(18,258)
Transportation Support	619,006	612,500	612,500	-
Special Distributions	296,388	402,352	429,407	27,055
Property Tax Relief (Fund 435)*	512,500	787,104	448,787	(338,317)
Total State Revenue	8,576,224	9,429,437	9,016,267	(413,170)

***Reduces Supplemental Levy - Tax Relief to Local Tax Payers**

Property Tax Relief

Property Tax Relief - Impact to Levy Rate					
District Taxable Assessed Value	\$	5,797,311,139			
Revenue		Amount	Tax per \$1,000	Amount2	Tax per \$1,0002
Authorized Supplemental Levy	\$	2,353,441	\$ 0.41	\$ 2,353,441	\$ 0.41
Less: Tax Relief	\$	(787,104)	\$ (0.14)	\$ (448,786)	\$ (0.08)
Updated Supplemental Levy	\$	1,566,337	\$ 0.27	\$ 1,904,655	\$ 0.33
Property Tax Relief for Average Home Owner		2025-26		2026-27	
Median Home - Assessed Value	\$		375,000	\$	375,000
Annual School Property Tax - Before Tax Relief	\$		152	\$	152
Tax Relief Savings for Average Home Owner	\$		(51)	\$	(29)
Annual School Property Tax - After Tax Relief	\$		101	\$	123

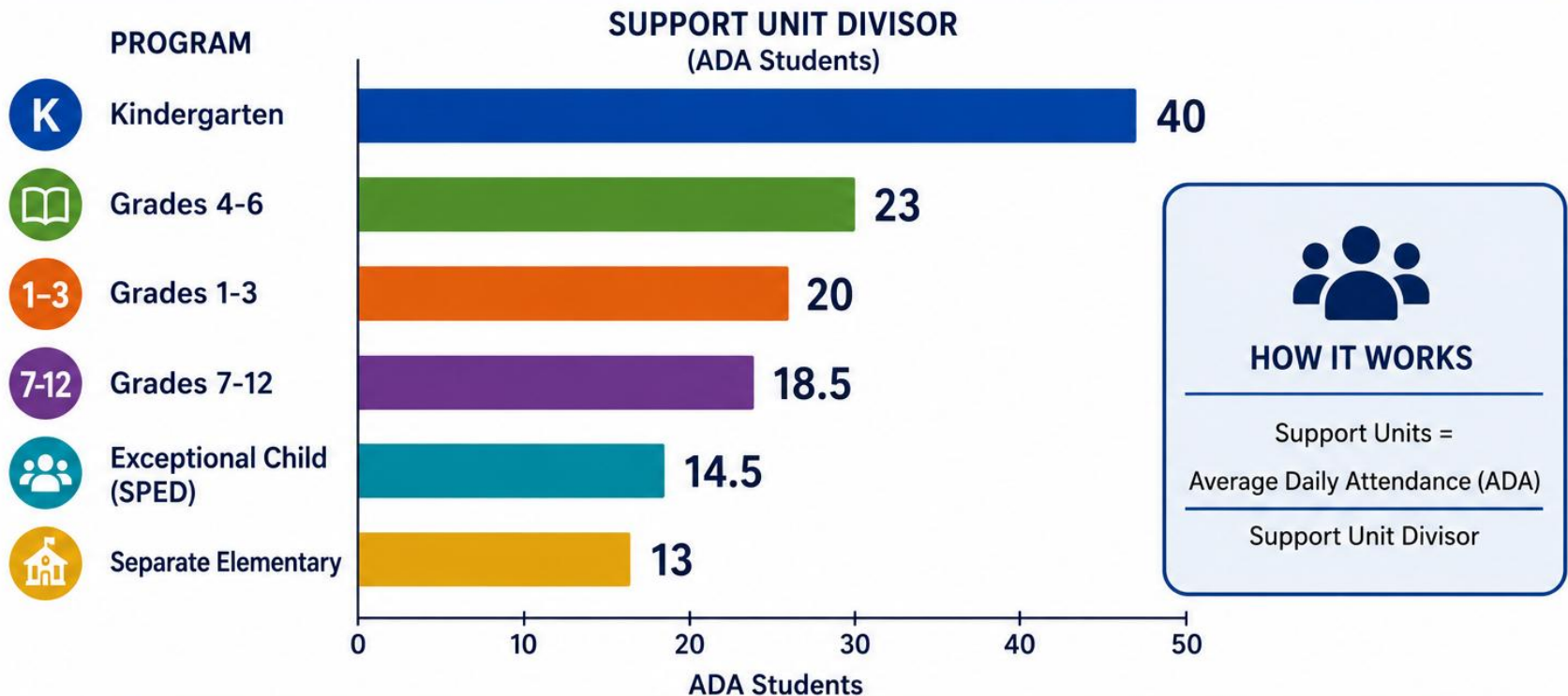
Property Tax Relief funding continues to offset a portion of local levy collections and provides additional state support intended to reduce the reliance on local taxpayers. While the funding helps stabilize local tax rates, the allocation remains outside of the District's direct control and is subject to legislative changes during future budget cycles.

Enrollment and Support Units

IDAHO SUPPORT UNIT DIVISORS

ADA Required to Generate One Support Unit

Lower divisors generate support units more quickly and result in higher funding per student.



A lower divisor means fewer ADA students are needed to generate one support unit, resulting in more support units—and more funding—at the same enrollment level.

Enrollment and Support Units

ENROLLMENT BY GRADE LEVEL

Grade Level	Prior Year 3	Prior Year 2	Prior Year 1	Base Year	Year 2	Year 3
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
K	103	56	74	51	51	51
1	108	100	60	93	54	54
2	77	95	79	66	82	48
3	100	68	92	95	68	85
4	75	90	71	99	94	70
5	88	70	80	81	94	90
6	92	160	120	148	132	84
7	89	82	70	67	75	69
8	96	76	73	80	65	72
9	88	95	74	73	79	54
10	103	67	80	70	66	72
11	65	64	55	70	61	58
12	60	49	49	43	63	55
Total K-12	1,144	1,072	977	1,036	985	861
Preschool (SPED)	5	11	12	8	8	8
Total Enrollment	1,149	1,083	989	1,044	993	869

ENROLLMENT LEVEL



- 6th grade has the highest enrollment in the base year (148 students).
- Enrollment in grades K-12 is projected to decline by 175 students (16.9%) from the base year to Year 3 (2027-28).
- Projections are based on grade level trends experienced in prior years.

Enrollment and Support Units

Mid-Term Support Units	2024-25	2025-26	Projected 2026-27	Projected 2027-28
Preschool (SPED)	0.00	0.31	0.31	0.31
K	1.64	1.11	1.12	1.12
1-3 Less Exceptional	9.13	10.32	8.10	7.31
4-6 Less Exceptional	7.23	9.05	9.29	8.70
7-12 Less Exceptional	23.21	24.14	24.12	22.37
Alternative	0.00	0.00	0.00	0.00
JDC	0.00	0.00	0.00	0.00
Summer Alternative	0.15	0.10	0.10	0.10
Summer Juvenile	0.00	0.00	0.00	0.00
Exceptional Elementary 1-3	1.15	1.18	1.08	1.01
Exceptional Elementary 4-6	0.80	0.99	0.91	0.85
Exceptional Secondary	1.52	1.52	1.52	1.45
Separate Elementary	3.47	2.90	2.64	2.45
Total Support Units	48.30	51.62	49.19	45.67

- **Salary & Benefit Apportionment:** FY27 revenue projections are based on **49.19 Midterm Support Units**.
- **Discretionary Funding:** FY27 revenue projections are based on **48.19 Best 28 Weeks Support Units**.

Enrollment and Support Units

- **Attendance Drives Funding**

- Enrollment: 993 students
- Average Daily Attendance (ADA): 864 students
- Average Attendance Rate: 87.0%
- Support Units Generated: 49.19
- Estimated Value per Support Unit: \$154,000

- **Financial Impact**

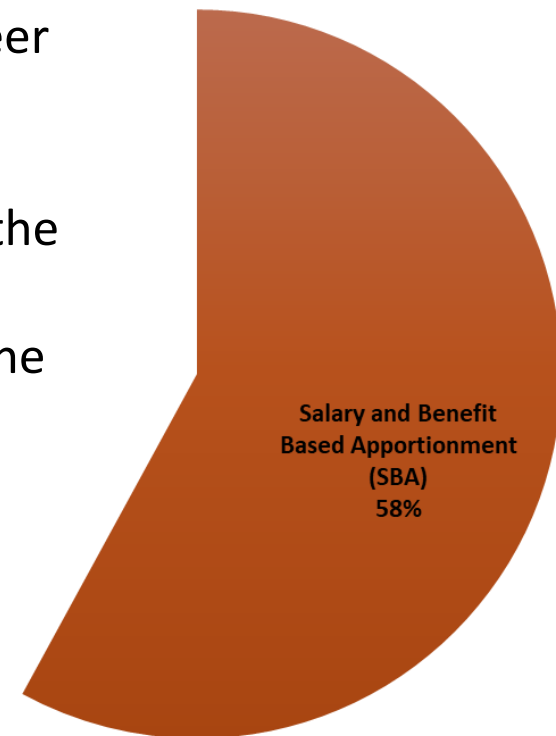
- Each 1% increase in attendance is estimated to generate approximately 0.5 additional Support Units
- 0.5 Support Units = approximately \$77,000 in additional annual state funding
- Each student absence reduces state funding by approximately \$58 per day

- **Opportunity**

- Increasing attendance from 87% to 90% could generate approximately \$231,000 in additional annual state funding while providing students with more instructional time and improved academic outcomes.

Base Support – Salary Based Apportionment

- Support units tell us how many positions the state will fund
- State determines average salary that will be funded
 - Teachers & Certified - average salary of state career ladder placements
 - Classified - set dollar amount by state
 - Administrative - set dollar amount multiplied by the Admin Experience Factor
- State funds the PERSI and FICA/Medicare portion of the salary apportionment



Salary Based Apportionment (SBA)

State Foundation Payment Revenue		FY26 Working			FY27 Proposed			FY26 vs. FY27 Funding Difference
Support Units (A)		51.49			49.19			
Salary Based Apportionment (SBA) Funding	Staff Allowance Ratio (B)	Staff Allowance (A*B)	Funded Salary	Funding	Staff Allowance	Funded Salary	Funding	
Administrator Funding	0.075	3.86	\$ 65,802	\$ 254,950	3.69	\$ 73,269	\$ 269,990	\$ 15,040
Teacher Funding	1.021	52.57	\$ 59,233	\$ 3,113,951	50.22	\$ 60,850	\$ 3,054,842	\$ (59,109)
Pupil Services Funding	0.079	4.07	\$ 57,252	\$ 232,885	3.89	\$ 57,777	\$ 224,431	\$ (8,454)
Classified Support Staff Fu	0.375	19.31	\$ 41,964	\$ 810,272	18.45	\$ 41,964	\$ 773,764	\$ (36,509)
Total Salary Apportionment				\$ 4,412,058			\$ 4,323,027	\$ (89,032)
Benefit - Apportionment (Retirement & Taxes)				\$ 919,952			\$ 901,694	\$ (18,257)
Total SBA		79.81		\$ 5,332,010	76.25		\$ 5,224,721	\$ (107,289)

- For FY27, the State did not increase funded salary amounts
- Funded salary changes are attributable to employee movement through the Career Ladder and Administrator Salary Matrix based on experience and education
- Classified staff funding remains based on fixed statutory amounts that were unchanged

SBA: State Funded Salary vs. WB Actual Salary

How Do West Bonner General Fund Salaries Compare to State Funding Levels?

Salary Based Apportionment (SBA) Funding	State Allowance			West Bonner Actuals*			GF Salaries Above State Funding (A)	GF Positions Above State Funding (A/B)
	Staff Allowance FTE	Funded Salary	Funded Salaries	Actual Staff FTE	Average Salary (B)	Actual Salaries		
Administrator Funding	3.69	\$ 73,269	\$ 269,990	6.00	95,287.67	\$ 571,726	\$ 301,736	3
Teacher Funding	50.22	\$ 60,850	\$ 3,054,842	59.60	62,558.89	\$ 3,728,510	\$ 673,668	11
Pupil Services Funding	3.89	\$ 57,777	\$ 224,431	3.00	60,402.33	\$ 181,207	\$ (43,224)	(1)
Classified Support Staff Funding	18.45	\$ 41,964	\$ 773,764	31.18	\$ 48,361	\$ 1,507,911	\$ 734,147	15
Total Salary Apportionment & Actual Salaries	76	\$ 233,860	\$ 4,323,027	100	\$ 266,610	\$ 5,989,354	\$ 1,666,327	28

* Excludes All Other Funds and Transportation. These programs have separate funding sources

Certified FTE is calculated based on a full-time contract. Classified FTE is calculated based on annual hours worked divided by 2,080 hours (full-time 260 work schedule recognized by the State).

- The State does not fully fund the staffing levels necessary to operate West Bonner's educational programs.
- The District supplements state funding with the levy and other local sources to maintain staffing levels and compensation necessary to serve students.

Discretionary Funding

Discretionary Funding	Support Units	Discretionary per Unit	Funding	Support Units	Discretionary per Unit	Funding	FY26 vs. FY27 Funding
Health	50.59	\$ 23,472	\$ 1,187,448	48.19	24,273	\$ 1,169,737	\$ (17,712)
Other	50.59	\$ 21,902	\$ 1,108,022	48.19	23,472	\$ 1,131,116	\$ 23,093
Total Discretionary		\$ 45,374	\$ 2,295,471		47,745	\$ 2,300,852	\$ 5,382

- Based on Best 28 Weeks Support Units
- Lower support units reduce overall state funding
- Health Insurance Discretionary
 - West Bonner receives \$24,273 per support unit (ISBT non-state plan rate)
 - Health insurance premiums increased 13.5% (+\$167K)
 - State funding increase does not offset rising insurance costs
- Key Takeaway
 - Total discretionary funding increases only \$5,382
 - Cost increases continue to outpace state funding growth

General Fund Expenditures – by Object

Expenditures by Object	FY26 vs FY27					
	FY26 Budget	FY26 Working	FY27 Proposed	Change	% Change	Major Changes
Salaries	\$ 6,649,404	\$ 6,510,650	\$ 6,501,350	\$ (9,300)	0%	
Benefits	\$ 2,622,450	\$ 2,624,957	\$ 3,011,299	\$ 386,342	15%	Medical Increase
						Medicaid Contracted Services (Fund 260) + Increase in Innovate
Purchased Services	\$ 1,422,843	\$ 1,383,868	\$ 1,774,482	\$ 390,614	28%	Licenses
Supplies & Materials	\$ 702,220	\$ 675,508	\$ 710,576	\$ 35,068	5%	
Debt Retirement	\$ -	\$ -	\$ 10,500	\$ 10,500		
Insurance & Judgements	\$ 124,331	\$ 124,331	\$ 164,000	\$ 39,669	32%	Insurance Increase
Transfers Out	\$ 264,300	\$ 264,300	\$ 615,342	\$ 351,042	133%	Bus Depreciation + Nutrition
Total Expenditures by Object	\$ 11,785,548	\$ 11,583,614	\$ 12,787,549	\$ 1,203,935	10%	

- FY27 expenditures increase 10% (\$1.2M), primarily driven by benefits and purchased services.
- Insurance, contracted services, software licenses for Home Learning/Innovate Academy, transportation, and nutrition support account for most of the increase.

General Fund Expenditures – by Function

Expenditures by Function	FY26 vs FY27				
	FY26 Budget	FY26 Working	FY27 Proposed	Change	% Change
Instructional	\$ 5,948,446	\$ 5,914,339	\$ 6,399,416	\$ 485,077	8%
Instructional Support	\$ 2,299,644	\$ 2,168,564	\$ 2,298,359	\$ 129,795	6%
District/Board Administration	\$ 287,302	\$ 287,302	\$ 373,725	\$ 86,423	30%
Business Operations	\$ 606,818	\$ 606,818	\$ 513,107	\$ (93,711)	-15%
Maintenace & Security	\$ 1,505,873	\$ 1,505,873	\$ 1,579,657	\$ 73,784	5%
Transportation	\$ 873,165	\$ 836,418	\$ 1,007,943	\$ 171,525	21%
Transfers Out	\$ 264,300	\$ 264,300	\$ 615,342	\$ 351,042	133%
Total Expenditures by Function	\$ 11,785,548	\$ 11,583,614	\$ 12,787,549	\$ 1,203,935	10%

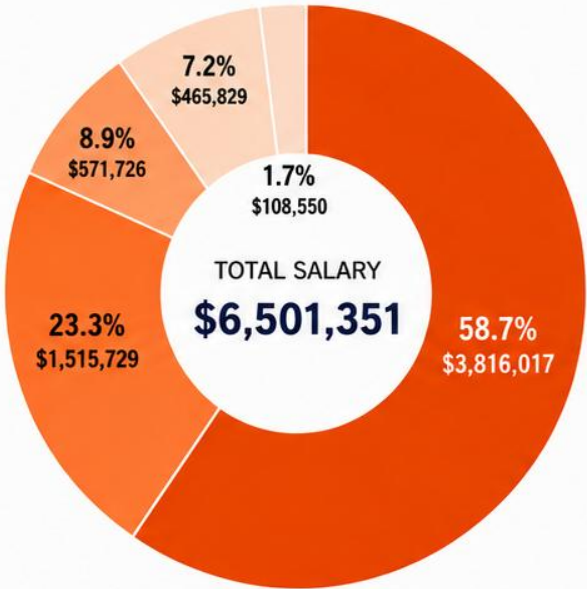
- The majority of district resources continue to be directed toward classroom instruction and student support.
- Operational increases are concentrated in transportation, maintenance, technology, and student services.

Staffing and FTE Overview

West Bonner County School District #83

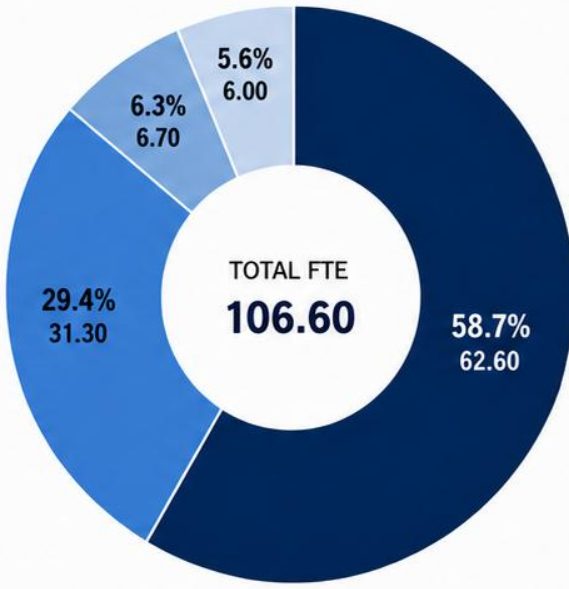
STAFFING GROUP COMPARISON: SALARY & FTE

SALARY COMPOSITION



■ Certified
 ■ Classified
 ■ Certified Administrators
 ■ Classified Administrators
 ■ Classified Subs

FTE COMPOSITION



■ Certified
 ■ Classified
 ■ Classified Administrators
 ■ Certified Administrators

STAFFING GROUP	SALARY	FTE
■ Certified	\$ 3,816,017	62.60
■ Classified	\$ 1,515,729	31.30
■ Certified Administrators	\$ 571,726	6.00
■ Classified Administrators	\$ 465,829	6.70
■ Classified Subs	\$ 108,550	0.00
■ Certified Subs	\$ 23,500	0.00
TOTAL	\$ 6,501,351	106.60

Positions

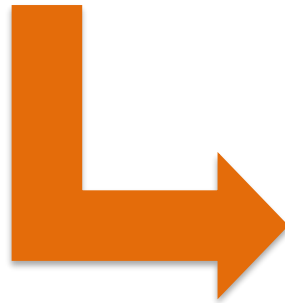
Position	Districtwide	Home Learning	IHE	PLE	PRE	PRLHS	Transportation	Total
Principal			1.00	0.50	1.00	1.00		3.50
SPED Director	1.00							1.00
Superintendent	1.00							1.00
Assistant Principal						0.50		0.50
Certified Administration Total	2.00	-	1.00	0.50	1.00	1.50	-	6.00
Counselor					1.00	1.00		2.00
School Wide Nurse	1.00							1.00
Teacher		2.00	8.17	4.17	19.07	26.20		59.60
Instructional and Pupil Services								
Certified Total	1.00	2.00	8.17	4.17	20.07	27.20	-	62.60
AP/Payroll	0.96							0.96
Board Clerk	-							-
Business Manager	0.96							0.96
HR/SPED Assistant	0.96							0.96
Technology Director	0.33							0.33
Network Admin	1.92							1.92
Operations Coordinator	0.96							0.96
Classified Administration Total	6.10	-	-	-	-	-	-	6.10
Aides						0.63		0.63
Behavior Interventionist Para	0.64							0.64
Facilities Assistant 1				0.45	0.47			0.93
Facilities Assistant 2			0.96		2.43	1.92		5.32
Library & Speech Technicians & Personal Care Assistant						0.63		0.63
Maint/Custodial Supervisor	1.92							1.92
Paraprofessional	0.08		1.28	0.44	4.35	2.86		9.01
Personal Care-RN						0.71		0.71
Secretary		0.77	0.64	0.64	1.28	1.34		4.66
Bus Driver							4.57	4.57
Transportation Supervisor							0.96	0.96
Driver Trainer							-	-
Mechanic							0.96	0.96
Bus Aide							0.37	0.37
Hourly Classified Total	2.64	0.77	2.87	1.53	8.53	8.10	6.86	31.30
Total Classified	8.74	0.77	2.87	1.53	8.53	8.10	6.86	37.40
Total Staffing FTE	11.74	2.77	12.04	6.19	29.60	36.80	6.86	106.00

Non-Salary Building and Department Budgets

Notes	Non-Levy	Levy	Grand Total
Innovate Academy	217,500	2,500	220,000
Idaho Hill Elem		13,650	13,650
Priest Lake Elem		3,780	3,780
Priest River Elem		29,400	29,400
Priest River Jr/Sr. Highschool		195,245	195,245
Sub-Total Building Budgets	217,500	244,575	462,075
Board	8,500		8,500
Business Services	109,000		109,000
District Administration	89,250		89,250
Districtwide Instructional	1,000	6,000	7,000
Maintenance	123,100	150,000	273,100
Department Budget - Nurse		1,500	1,500
Professional Development	49,212	58,887	108,099
Safety & Security	68,565		68,565
SPED	172,147	-	172,147
Technology	169,019	65,981	235,000
Transportation	305,400	12,422	317,822
Sub-Total Department Budgets	1,095,193	294,790	1,389,983
Utilities	496,981	146,519	643,500
Property Insurance & Liability	164,000		164,000
Transfers Out to Other Funds:			-
Insurance Buydown - Nets with Transfer In	110,000		110,000
Bus Depreciation	90,981	150,000	240,981
Child Nutrition	264,361		264,361
Total Non-Salary and Benefit Expenditures	2,439,016	835,884	3,274,900

Levy Dollars



Expenditure by Funding Source	State + Other	Levy	Total Expenditures
Salaries & Benefits	7,995,092	1,517,557	9,512,649
Non-Salaries & Benefits	1,973,674	685,884	2,659,558
Transfers Out	465,342	150,000	615,342
Total Expenditures + Transfers Out	10,434,108	2,353,441	12,787,549



Levy Expenditures	Amount	FTE
Transportation - School Activities and Extracurriculars	73,578	N/A
School Health Services - Nurse & RN	187,973	1.71
Idaho Hill Elementary - Art, Music & SPED Teachers	123,715	1.66
Priest Lake Elementary - Art & Music	49,484	0.66
Priest River Elementary - Art, Music & SPED Teachers	135,314	1.66
Priest River Junior/High School - Electives & SPED	176,500	2.00
Priest River Junior/High School - Assistant Principal	55,261	0.50
Priest River Junior/High School - Co & Extracurricular Stipends & Athletic Directors	288,933	N/A
All Other Support Staff Salaries Above State Funding	426,799	N/A
Sub-Total - Levy - Salaries & Benefits	1,517,557	
Levy - All Other Expenditures		
Innovate Academy Classroom Supplies	2,500	
Priest Lake Elem- Art, Music, Library & Classroom Resources	3,780	
Idaho Hill Elem - Art, Music, Library & Classroom Resources	13,650	
Priest River Elem - Art, Music, Library & Classroom Resources	29,400	
Priest River Junior/High School - Art, Music, Library & Classroom Resources	70,030	
Priest River Junior/High School - Co & Extra-Curricular Activities	87,715	
Priest River Junior/High School School - CTE	37,500	
Bus Depreciation - 1 Bus	150,000	
Department Budget - Districtwide Instructional	6,000	
Department Budget - Nurse	1,500	
Department Budget - Professional Development	58,887	
All Other School Operating Expenditures (Utilities, Transportation, Maintenance, Technology)	374,922	
Sub-Total - Levy - All Other Expenditures	835,884	
Total-Levy Expenditures	2,353,441	

Multi-Year Projection

REVENUES (GENERAL FUND)	FY26 BUDGET	FY26 WORKING	FY27 PROPOSED	FY28 FORECAST	NOTES
 Local Property Taxes	1,965,271	1,690,668	2,018,023	2,050,567	Assumes Flat Levy Renewal
 Other Local Revenue	278,572	440,307	360,000	360,000	
 State Revenue	8,063,724	11,194,983	9,016,267	8,447,885	Assumes declining enrollment. Reduction of 3.5 support units + flat state funding.
 Federal Revenue	-	-	50,000	50,000	
 Transfers In	-	-	110,000	-	
TOTAL GENERAL FUND REVENUE	10,307,567	13,325,958	11,554,290	10,908,452	

EXPENDITURES BY OBJECT (GENERAL FUND)	FY26 BUDGET	FY26 WORKING	FY27 PROPOSED	FY28 FORECAST	NOTES
 Salaries	\$ 6,619,101	\$ 6,510,650	\$ 6,501,350	\$ 6,394,461	Reduction of 5 Teaching FTE for Enrollment Decline + No Movement on Salary Schedules - Subject to Negotiations
 Benefits	\$ 2,622,450	\$ 2,624,957	\$ 3,011,299	\$ 3,041,299	Reduction of 5 Teaching FTE for Enrollment Decline + 10% Increase - Health Insurance
 Purchased Services	\$ 1,427,843	\$ 1,383,868	\$ 1,774,482	\$ 1,809,972	Assumes 2.7% Increase - Inflation (CPI)
 Supplies & Materials	\$ 702,220	\$ 675,508	\$ 710,576	\$ 724,788	Assumes 2.7% Increase - Inflation (CPI)
 Debt Retirement	\$ -	\$ -	\$ 10,500	\$ -	
 Insurance & Judgements	\$ 124,331	\$ 124,331	\$ 164,000	\$ 180,400	Assumes 10% Increase
 Transfers Out	\$ 264,300	\$ 264,300	\$ 615,342	\$ 515,449	Assumes 2.7% Increase - Inflation (CPI)
TOTAL EXPENDITURES BY OBJECT	\$ 11,785,548	\$ 11,583,614	\$ 12,787,549	\$ 12,666,368	

 BEGINNING FUND BALANCE	\$ 5,069,520	\$ 5,069,520	\$ 4,380,948	\$ 3,147,689	 Despite staffing adjustments associated with enrollment declines, the District is projected to experience ongoing deficits due to inflationary pressures, compensation growth, and insufficient increases in state funding. Absent additional local levy capacity or enhanced state support, expenditures are expected to continue growing faster than revenues.
 ANNUAL SURPLUS/(DEFICIT)	\$ (1,477,981)	\$ 1,742,344	\$ (1,233,259)	\$ (1,757,916)	
 ENDING FUND BALANCE	\$ 3,591,539	\$ 6,811,864	\$ 3,147,689	\$ 1,389,773	

2026-27 Nonmajor Special Revenue Funds

Title Funds

Title Funds	Title I (Fund 251)	Title IV (Fund 261)	Title II (Fund 271)	Total Title Funds	Notes
Federal Revenue	431,939	47,129	69,134	548,202	
Transfer In	108,041			108,041	Title II and Title IV Funds are Transferred to Title I
Total Revenue + Transfers In	539,980	47,129	69,134	656,243	
Salaries	333,614	1,554		335,168	
Benefits	190,816			190,816	
Purchased Services	14,550		4,999	19,549	
Materials & Supplies	1,000	161	1,508	2,669	
Transfers Out		45,414	62,627	108,041	Title II and Title IV Funds are Transferred to Title I
Total Expenditures + Transfers Out	539,980	47,129	69,134	656,243	

Classification	Position	IHE	PLE	PRE	Total FTE
Certified	Teacher	1.00		2.50	3.50
Classified	Paraprofessional	0.98	0.79	1.73	3.49
Total Title Position FTE		1.98	0.79	4.23	6.99

Special Education

Special Education Funds	IDEA School-Age (K-22) (Fund 257)	IDEA Pre-School (3-5) (Fund 258)	Medicaid Reimbursement (Fund 260)	Total SPED Funds
Federal Revenue	287,295	13,105	165,000	465,400
Total Revenue	287,295	13,105	165,000	465,400
Salaries	167,170	7,288		174,458
Benefits	114,090	5,317		119,407
Purchased Services	932	-	165,000	165,932
Materials & Supplies	5,103	500		5,603
Total Expenditures	287,295	13,105	165,000	465,400

Fund	Position	IHE	PRE	PRLHS	Total FTE
Fund 257	Paraprofessional	1.13	1.09	1.69	3.91
Fund 258	Paraprofessional	0.00	0.28	0.00	0.28
Total SPED Position FTE		1.13	1.37	1.69	4.19

Child Nutrition

Child Nutrition	Fund 290	Notes
Local Revenue - Paid Meals	55,130	
Federal Revenue - Reimbursed Meals	164,284	
Federal Revenue - All Other Grants + Programs	41,035	
Transfers In (General Fund Contribution)	264,361	General Fund is currently supporting 50% of food service operations
Total Revenue + Transfers In	524,810	
Salaries	198,615	
Benefits	98,330	
Purchased Services	4,700	
Materials & Supplies	223,165	
Total Expenditures	524,810	

Position	Districtwide	IHE	PLE	PRE	PRLHS	Total FTE
Food Service Director	1					0.83
Kitchen Manager		0.49	0.38	0.60	0.58	2.04
Kitchen Server		0.28		1.09	0.30	1.67
Total Child Nutrition Position FTE	1	0.77	0.38	1.69	0.88	4.54

All Other Nonmajor Special Revenue Funds

All Other Nonmajor Special Revenue Funds		Beginning Fund			Ending Fund			Notes
Fund Number	Balance	Revenues	Expenditures	Balance				
Aflac Reimbursement	203	\$ 30,000	\$ 15,000	\$ -	\$ 45,000		Fiduciary fund used to collect and reimburse employee AFLAC premiums and claims.	
Associated Student Body (ASB)	238	\$ 200,000	\$ 155,000	\$ 155,000	\$ 200,000		Student activity funds managed and approved by student organizations in accordance with state regulations.	
Idaho Career Ready	240	\$ -	\$ 255,000	\$ 255,000	\$ -		State CTE grant supporting the Natural Resources Pathway program. FY27 represents the final year of grant funding.	
Drivers' Ed	241	\$ -	\$ 10,200	\$ 10,200	\$ -		State CTE grant supporting the Natural Resources Pathway program. FY27 represents the final year of grant funding.	
Career Technical Education (CTE)	243	\$ -	\$ 63,680	\$ 63,680	\$ -		State-funded program supporting CTE equipment, instructional materials, and program operations.	
Classroom Technology	245	\$ -	\$ 119,759	\$ 119,759	\$ -		State technology funding based on a fixed allocation plus Average Daily Attendance (ADA). Supports classroom technology purchases and replacements.	
Safe & Drug Free Schools	246	\$ 50,000	\$ 13,441	\$ 30,608	\$ 32,833		State-funded safety program supporting school resource officer costs, background checks, and other safety-related expenditures.	
Student Scholarship	700	\$ 2,022	\$ -	\$ -	\$ 2,022		Restricted fund used to administer and distribute student scholarships.	
Total		\$ 282,022	\$ 632,080	\$ 634,247	\$ 279,855		Combined projected activity for all other nonmajor special revenue funds.	

Capital Project Funds

Capital Projects Funds	Transportation Depreciation (Fund 424)	School District Facilities (Fund 436)	Total Capital Projects Funds	Notes
Beginning Fund Balance	-	3,000,000	3,000,000	
State Revenue	86,000	13,105	99,105	
Transfers In	240,981		240,981	Includes General Fund Contribution of \$150K and State Depreciation Funding of \$91K
Total Revenue	326,981	13,105	340,086	
Capital Outlay			-	
2 Buses	320,000		320,000	
Roofing		375,000	375,000	
Total Expenditures	320,000	375,000	695,000	
Surplus(Deficit)	6,981	(361,895)	(354,914)	
Ending Fund Balance	6,981	2,638,105	2,645,086	Facilities & Maintenance Committee will develop plan for facilities funding



Questions?

For additional information regarding the district budget or financial reports, please contact:

Kendra Salesky

Business Manager

kendrasalesky@sd83.org

WHERE GRIT

MEETS GREATNESS

WEST BONNER COUNTY

SCHOOL DISTRICT #83



Delta Dental of Idaho
555 E Parkcenter Blvd
Boise, ID 83706

Tracy Rusho
West Bonner School District #83
134 Main St
Priest River, ID 83856

May 1, 2026

RE: RENEWAL NOTICE OF RATE CHANGE

Dear Tracy:

Thank you for choosing Delta Dental of Idaho. We appreciate West Bonner School District #83's continued business and support. We're pleased to partner with you to keep smiles healthy.

We completed the renewal process and your premiums for a one-year contract will increase by 4%. Your dental premium rates for a one-year contract period, September 01, 2026 through August 31, 2027 are noted below:

	Plan1
Employee	38.17
Employee + Spouse	76.34
Employee + One Child	75.88
Employee + Two or more Children	111.13
Employee + Spouse + 1 or more Children	147.06

As a reminder, late enrollee waiting periods may be waived if employees or dependents enroll during the plan's annual open enrollment period effective with the renewal date.

As per Section IX of your contract, renewal is automatic unless you notify Delta Dental of Idaho within 30 days prior to your renewal date that you do not wish to renew your contract. Payment of the first month's premium is considered acceptance of the terms and conditions of this renewal contract.

Delta Dental of Idaho provides the state's largest dental network, a convenient mobile app, and a mobile-friendly website allowing members immediate access to claims and coverage information, a digital or printable ID card, and a national dentist search. We also offer several additional programs for our members. Our Health through Oral Wellness® (HOW) program provides extra preventive benefits for high-risk members with no added premium. Members can use a discount hearing program offered through Amplifon, access dental services during an emergency via Teledentistry.com, and receive a discounted fee for adult and child orthodontia. Visit deltadentalid.com/employer or contact your sales representative for details.

We look forward to serving you, your employees, and their families for years to come.

Thank You,

Gabriella Schriver
Sales Representative

On behalf of our group, this renewal is accepted.

Printed Name: _____

Signature: _____

Date: _____

cc: Daniel Taylor
PO Box 171
Sandpoint, ID 83864

Sales Department
(208) 489-3567
(800) 356-7586
sales@deltadentalid.com



West Bonner County School District 83

Group #10020404

Renewal Rates Effective

09/01/2026--08/31/2027

Medical Benefit	Blue Value 3000	PPO 3000
Product	Blue Value	PPO
Deductible IN (Indiv/Fam)	\$3,000/\$6,000	\$3,000/\$6,000
Deductible OON (Indiv/Fam)	\$6,000/\$12,000	Combined w/ IN
Medical OOP Max IN (Indiv/Fam)	\$5,500/\$11,000	\$5,500/\$11,000
Medical OOP Max OON (Indiv/Fam)	\$11,000/\$22,000	\$8,000/\$16,000
Member Coinsurance (IN/OON)	30%/50%	30%/50%
Physician Copay	\$20	\$20
Specialist Copay	\$40	\$40
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs OOP (Indiv/Fam)	\$3,000/\$6,000	\$3,000/\$6,000
Commission PEPM	\$5.20	

Dental Benefit	N/A
Enrollment	
Deductible	
Coinsurance	
Benefit Max	
Ortho	
DBC Benefit	Plan 3
Commission PEPM	\$1.25

Vision Benefit	Clear \$130
Enrollment	Identical
Exam Copay	\$25
Frame Frequency	12-months
EAP Benefit	N/A
Cobra Admin	Yes, fee applies (\$.50)

*DXL and supplemental accident are no longer offered

Current Rates						
	Blue Value 3000	PPO 3000	Dental	Dental Blue Connect Plan 3	Vision	EAP
Enrollee	\$706.50	\$757.90	\$0.00	\$49.64	\$7.00	\$0.00
Ee + Spouse	\$1,553.70	\$1,666.55	\$0.00	\$99.25	\$10.00	\$0.00
Ee + 1 Child	\$1,087.75	\$1,166.50	\$0.00	\$98.59	\$10.00	\$0.00
Ee + Children	\$1,264.40	\$1,355.90	\$0.00	\$144.42	\$17.85	\$0.00
Ee + Sp + Child(ren)	\$1,800.85	\$1,931.50	\$0.00	\$189.60	\$17.85	\$0.00

Renewal Rates						
	Blue Value 3000	PPO 3000	Dental	Dental Blue Connect Plan 3	Vision	EAP
Enrollee	\$844.25	\$905.70	\$1.25	\$52.77	\$7.00	\$0.00
Ee + Spouse	\$1,856.65	\$1,991.55	\$1.25	\$105.50	\$10.00	\$0.00
Ee + 1 Child	\$1,299.85	\$1,393.95	\$1.25	\$104.80	\$10.00	\$0.00
Ee + Children	\$1,510.95	\$1,620.30	\$1.25	\$153.52	\$17.85	\$0.00
Ee + Sp + Child(ren)	\$2,152.00	\$2,308.15	\$1.25	\$201.54	\$17.85	\$0.00

Percent Increase 19.5% 19.5% 6.3% 0.0%

Current Enrollment					
	Blue Value 3000	PPO 3000	Dental	DBC	Vision
Enrollee	79	31	0	12	117
Ee + Spouse	3	2	0	3	6
Ee + 1 Child	1	1	0	3	2
Ee + Children	4	2	0	1	6
Ee + Sp + Child(ren)	3	0	0	4	3

This document contains proprietary and confidential information. Copy and distribution of this document is prohibited without the written consent of Blue Cross of Idaho.

The quote conditions along with the rate page and standard options together comprise the entire quote.

By signing you are agreeing to all Underwriting conditions and quote assumptions provided herein.

Authorized Representative: _____

Printed Name: _____

Date: _____



Option Pricing (Eff 9/1/2026)

Group Name West Bonner County School District 83

Group ID 10020404

*Group can have no more than 3 plans.

Medical Benefit	PPO 500	PPO 750	PPO 1000	PPO 1500	PPO 2000
Product	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO
Deductible In-Network	\$500 Ind / \$1,000 Family	\$750 Ind / \$1,500 Family	\$1,000 Ind / \$2,000 Family	\$1,500 Ind / \$3,000 Family	\$2,000 Ind / \$4,000 Family
Deductible Out-of-Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network
Medical Total Out-of-Pocket In-Network	\$2,000 Ind / \$4,000 Family	\$3,750 Ind / \$7,500 Family	\$4,000 Ind / \$8,000 Family	\$5,500 Ind / \$11,000 Family	\$3,500 Ind / \$7,000 Family
Medical Total Out-of-Pocket Out-of-Network	\$3,500 Ind / \$7,000 Family	\$5,750 Ind / \$11,500 Family	\$6,000 Ind / \$12,000 Family	\$7,500 Ind / \$15,000 Family	\$5,000 Ind / \$10,000 Family
Medical Out-of-Pocket includes	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance
Member Coinsurance	20% In / 40% Out	30% In / 50% Out	20% In / 40% Out	30% In / 50% Out	20% In / 40% Out
Physician Copay In-Network	\$30	\$30	\$20	\$30	\$20
Specialist Copay In-Network	\$50	\$50	\$40	\$50	\$40
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs Total Out-of-Pocket	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	PPO 500	PPO 750	PPO 1000	PPO 1500	PPO 2000
Enrollee	\$1,013.02	\$952.80	\$956.67	\$893.15	\$915.23
Ee + Spouse	\$2,227.81	\$2,095.36	\$2,103.88	\$1,964.19	\$2,012.74
Ee + 1 Child	\$1,559.70	\$1,466.97	\$1,472.94	\$1,375.14	\$1,409.13
Ee + Children	\$1,813.01	\$1,705.22	\$1,712.15	\$1,598.46	\$1,637.98
Ee + Sp + Child(ren)	\$2,582.21	\$2,428.69	\$2,438.56	\$2,276.64	\$2,332.92

Medical Benefit	PPO 3000	State-similar PPO	HSA 3400	HSA 5000	State-similar HSA	HMO Blue
Product	Preferred Blue PPO	Preferred Blue PPO	H.S.A. Blue PPO (Aggregate)	H.S.A. Blue PPO (Aggregate)	H.S.A. Blue PPO (Umbrella)	HMO Blue N2
Deductible In-Network	\$3,000 Ind / \$6,000 Family	\$350 Ind / \$950 Family	\$3,400 Ind / \$6,800 Family	\$5,000 Ind / \$10,000 Family	\$2,000 Ind / \$4,000 Family	N/A
Deductible Out-of-Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	\$750/N/A
Medical Total Out-of-Pocket In-Network	\$5,500 Ind / \$11,000 Family	\$3,250 Ind / \$6,750 Family	\$5,800 Ind / \$11,600 Family	\$5,000 Ind / \$10,000 Family	\$5,000 Ind / \$10,000 Family	\$2,500/N/A
Medical Total Out-of-Pocket Out-of-Network	\$8,000 Ind / \$16,000 Family	\$6,500 Ind / \$13,500 Family	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	N/A
Medical Out-of-Pocket includes	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance
Member Coinsurance	30% In / 50% Out	20% In / 40% Out	30% In / 50% Out	0% In / 0% Out	20% In / 40% Out	N/A In / 50% Out
Physician Copay In-Network	\$30	\$20	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$30
Specialist Copay In-Network	\$50	\$40	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$60
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%	\$10/\$30/\$60/\$100	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs Total Out-of-Pocket	\$3000 Ind/\$6000 Family	\$2000 Ind/\$4000 Family	Subject to Medical	Subject to Medical	Subject to Medical	\$3000 Ind/\$6000 Family

	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	PPO 3000	State-similar PPO	HSA 3400	HSA 5000	State-similar HSA	HMO Blue
Enrollee	\$838.25	\$1,032.19	\$737.48	\$734.21	\$851.50	\$1,135.61
Ee + Spouse	\$1,843.45	\$2,269.96	\$1,621.84	\$1,614.65	\$1,872.60	\$2,497.40
Ee + 1 Child	\$1,290.61	\$1,589.21	\$1,135.46	\$1,130.42	\$1,311.02	\$1,748.45
Ee + Children	\$1,500.21	\$1,847.31	\$1,319.86	\$1,314.01	\$1,523.93	\$2,032.40
Ee + Sp + Child(ren)	\$2,136.70	\$2,631.06	\$1,879.83	\$1,871.50	\$2,170.49	\$2,894.68

Authorized Representative: _____

Printed Name: _____



Option Pricing (Eff 9/1/2026)

Group Name West Bonner County School District 83
Group ID 10020404

*Group can have no more than 3 plans.

Buydown Option

Medical Benefit	PPO 500	PPO 750	PPO 1000	PPO 1500	PPO 2000
Product	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO	Preferred Blue PPO
Deductible In-Network	\$500 Ind / \$1,000 Family	\$750 Ind / \$1,500 Family	\$1,000 Ind / \$2,000 Family	\$1,500 Ind / \$3,000 Family	\$2,000 Ind / \$4,000 Family
Deductible Out-of-Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network
Medical Total Out-of-Pocket In-Network	\$2,000 Ind / \$4,000 Family	\$3,750 Ind / \$7,500 Family	\$4,000 Ind / \$8,000 Family	\$5,500 Ind / \$11,000 Family	\$3,500 Ind / \$7,000 Family
Medical Total Out-of-Pocket Out-of-Network	\$3,500 Ind / \$7,000 Family	\$5,750 Ind / \$11,500 Family	\$6,000 Ind / \$12,000 Family	\$7,500 Ind / \$15,000 Family	\$5,000 Ind / \$10,000 Family
Medical Out-of-Pocket includes	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance
Member Coinsurance	20% In / 40% Out	30% In / 50% Out	20% In / 40% Out	30% In / 50% Out	20% In / 40% Out
Physician Copay In-Network	\$30	\$30	\$20	\$30	\$20
Specialist Copay In-Network	\$50	\$50	\$40	\$50	\$40
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs Total Out-of-Pocket	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family	\$3000 Ind/\$6000 Family

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	PPO 500	PPO 750	PPO 1000	PPO 1500	PPO 2000
Enrollee	\$1,013.02	\$952.80	\$956.67	\$893.15	\$915.23
Ee + Spouse	\$2,227.81	\$2,095.36	\$2,103.88	\$1,964.19	\$2,012.74
Ee + 1 Child	\$1,559.70	\$1,466.97	\$1,472.94	\$1,375.14	\$1,409.13
Ee + Children	\$1,813.01	\$1,705.22	\$1,712.15	\$1,598.46	\$1,637.98
Ee + Sp + Child(ren)	\$2,582.21	\$2,428.69	\$2,438.56	\$2,276.64	\$2,332.92

Medical Benefit	PPO 3000	State-similar PPO	HSA 3400	HSA 5000	State-similar HSA	HMO Blue
Product	Preferred Blue PPO	Preferred Blue PPO	H.S.A. Blue PPO (Aggregate)	H.S.A. Blue PPO (Aggregate)	H.S.A. Blue PPO (Umbrella)	HMO Blue N2
Deductible In-Network	\$3,000 Ind / \$6,000 Family	\$350 Ind / \$950 Family	\$3,400 Ind / \$6,800 Family	\$5,000 Ind / \$10,000 Family	\$2,000 Ind / \$4,000 Family	N/A
Deductible Out-of-Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	\$750/N/A
Medical Total Out-of-Pocket In-Network	\$5,500 Ind / \$11,000 Family	\$3,250 Ind / \$6,750 Family	\$5,800 Ind / \$11,600 Family	\$5,000 Ind / \$10,000 Family	\$5,000 Ind / \$10,000 Family	\$2,500/N/A
Medical Total Out-of-Pocket Out-of-Network	\$8,000 Ind / \$16,000 Family	\$6,500 Ind / \$13,500 Family	Combined In & Out Network	Combined In & Out Network	Combined In & Out Network	N/A
Medical Out-of-Pocket includes	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance	Deductible, Copay, Coinsurance
Member Coinsurance	30% In / 50% Out	20% In / 40% Out	30% In / 50% Out	0% In / 0% Out	20% In / 40% Out	N/A In / 50% Out
Physician Copay In-Network	\$30	\$20	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$30
Specialist Copay In-Network	\$50	\$40	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$60
Prescription Drugs	\$10/\$20/\$30/\$50/20%/30%	\$10/\$30/\$60/\$100	Deductible/Coinsurance	Deductible/Coinsurance	Deductible/Coinsurance	\$10/\$20/\$30/\$50/20%/30%
Prescription Drugs Total Out-of-Pocket	\$3000 Ind/\$6000 Family	\$2000 Ind/\$4000 Family	Subject to Medical	Subject to Medical	Subject to Medical	\$3000 Ind/\$6000 Family

	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	PPO 3000	State-similar PPO	HSA 3400	HSA 5000	State-similar HSA	HMO Blue
Enrollee	\$838.25	\$1,032.19	\$737.48	\$734.21	\$851.50	\$1,135.61
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Ee + Sp + Child(ren)	\$2,136.70	\$2,631.06	\$1,879.83	\$1,871.50	\$2,170.49	\$2,894.68

Authorized Representative: _____

Printed Name: _____

Premiums listed do not include COBRA administration at \$.50 PEPM



Underwriting Quote Conditions

- * Unless stated otherwise, this proposal assumes the current plan of benefits remains in place.
- * For dual/multiple plan offerings, each plan must have at least 5% of the total group enrollment.
- * Rates are effective from 09/01/2026--08/31/2027. This offer must be accepted at least 15 days prior to the effective date. No
- * Rates are based on the assumption of participation of at least 75% of all eligible employees.
- * Dependent eligibility must flow through the enrolled subscriber.
- * The attached rates assume common eligibility between all lines of coverage.
- * Rates assume at least 50% employer contribution for employees.
- * We are not issuing a renewal rate guarantee.
- * No member is allowed to opt off coverage in lieu of compensation.
- * The broker/agent, if applicable, is acting as the representative of the group/employer.

Idaho School Benefit Trust reserves the right to adjust the quoted rates if:

- * The actual number of enrollees changes by more than 10% from the number of enrolled contracts noted above.
- * Deductibles, coinsurance and/or co-payments will be self-funded by the employer and this was not disclosed during the
- * New or revised State or Federal mandated benefits or fees/taxes become effective during the group's contract period.
- * New or revised reports are to be received by the group/broker.
- * Changes to the benefit plan(s) are requested by the group and agreed to by Blue Cross of Idaho.
- * Changes are made to the employer contribution, employee eligibility, or probationary period.
- * Enrollee participation falls below 75%.
- * Any of the conditions listed above need to be changed.

~ Important Summary of Benefits and Coverage Information ~

To view and print a copy of the Summary of Benefits and Coverage (SBC) for your groups current coverage options and the uniform glossary, please log in to the employer portal of our website at bcidaho.com/employers. If you need assistance registering on the Blue Cross of Idaho website, please contact your Account Representative.

If you have questions about the SBC, need language assistance or would like a paper copy free of charge, please refer to the Customer Service number on the back of your Blue Cross of Idaho ID cards or call 1-800-627-1188. You can also visit our website at bcidaho.com/SBC for more information.

The quote conditions along with the rate page(s) together comprise the entire quote.

WEST BONNER SCHOOL DISTRICT #83

Group Number: 50058286

Your group insurance plan with US Able Life renews 9/1/2026. We have completed the review of the rates for your plan. Your rates are shown below.

Rate changes effective: 9/1/2026

Benefit	Current Monthly Rate	Renewal Monthly Rate	Assumed Lives Count	Assumed Volume	Current Monthly Premium *	Renewal Rate Action	Monthly Premium Change	Rate Guarantee
Group Term Life (Per \$1,000 Volume) All Eligible Retirees	\$2.750	\$2.750	11	\$36,200.00	\$99.55	Rate Hold	\$0.00	9/1/2028
Group Term Life (Per \$1,000 Volume) All Ft Active Certified/Classified Employees, Managers and Dept Supervisors	\$0.168	\$0.168	139	\$2,635,000.00	\$442.68	Rate Hold	\$0.00	9/1/2028
AD&D (Per \$1,000 Volume)	\$0.020	\$0.020	139	\$2,635,000.00	\$52.70	Rate Hold	\$0.00	9/1/2028
Total					\$594.93	Rate Hold	\$0.00	

* Monthly Premium is estimated based on data available at the time of the renewal analysis

Benefit	Current Monthly Rate	Renewal Monthly Rate	Rate Guarantee
Dependent Life (Unit Rate)	\$3.000	\$3.000	9/1/2028
Dependent Life (Unit Rate)	\$0.500	\$0.500	9/1/2028

On behalf of our group, this renewal is accepted.

Printed Name: _____

Signature: _____

Date: _____

Voluntary Group Term Life	Employee		Spouse	
Age Band	Current Monthly Rate	Renewal Monthly Rate	Current Monthly Rate	Renewal Monthly Rate
Under 25	\$0.072	Rate Hold	\$0.072	Rate Hold
25 - 29	\$0.068		\$0.068	
30 - 34	\$0.077		\$0.077	
35 - 39	\$0.104		\$0.104	
40 - 44	\$0.153		\$0.153	
45 - 49	\$0.237		\$0.237	
50 - 54	\$0.376		\$0.376	
55 - 59	\$0.590		\$0.590	
60 - 64	\$0.828		\$0.828	
65 - 69	\$1.341		\$1.341	
70 - 74	\$2.659		\$2.659	
75+	\$5.476		\$5.476	
Rate Basis	(Per \$1,000 Volume)		(Per \$1,000 Volume)	
Rate Guarantee	9/1/2028		9/1/2028	

* Spouse rate based on Spouse Age

Benefit	Current Monthly Rate	Renewal Monthly Rate	Rate Guarantee
Voluntary Child Group Term Life	\$0.112	\$0.112	9/1/2028

Benefit	Current Monthly Rate	Renewal Monthly Rate	Rate Guarantee
Voluntary Employee AD&D	\$0.023	\$0.023	9/1/2028
Voluntary Spouse AD&D	\$0.023	\$0.023	9/1/2028
Voluntary Child AD&D	\$0.008	\$0.008	9/1/2028