



# SCHOOL DISTRICT BUDGET 2026 – 2027

Jefferson Joint School District

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Name of School District/Charter School  
251

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Organization Number  
Jefferson and Madison

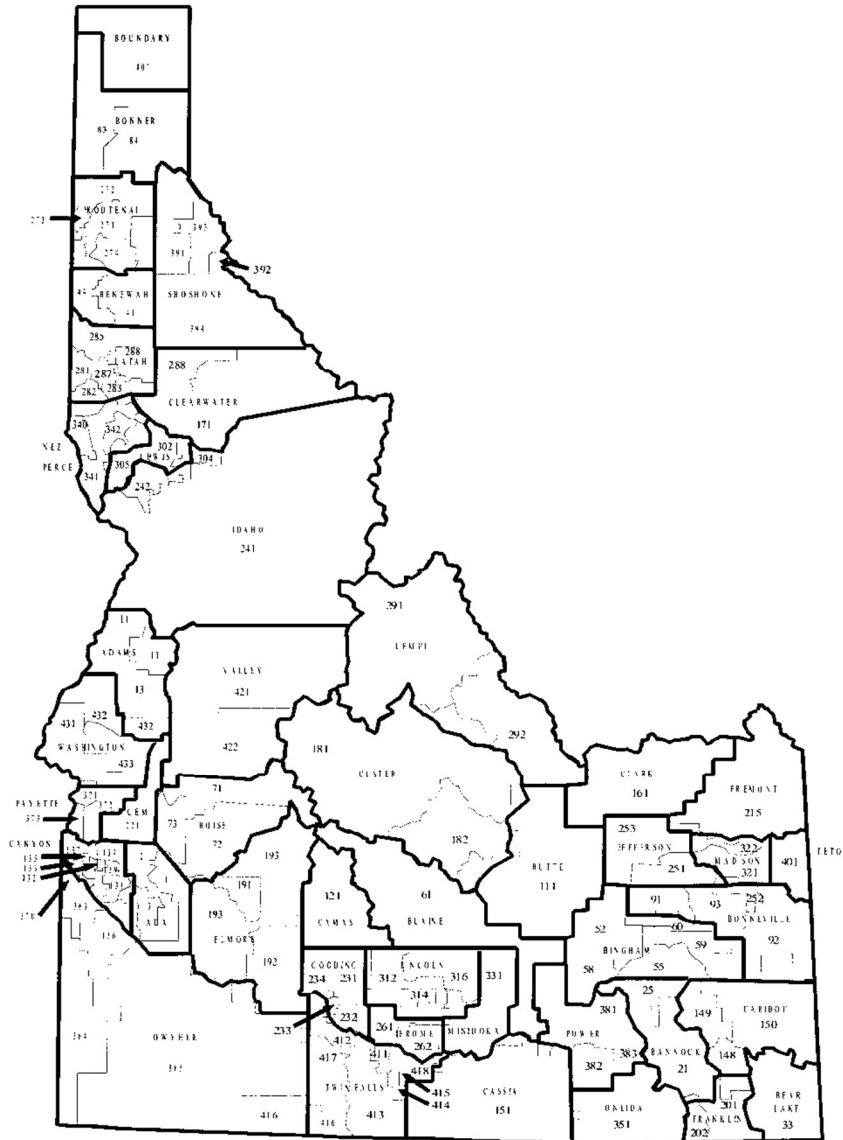
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County

Debbie Critchfield

IDAHO DEPARTMENT OF EDUCATION

P.O. BOX 83720  
BOISE, 83720-0027





# Jefferson Joint School District #251

Every Student Can Learn and Succeed

3850 East 300 North

Rigby, Idaho 83442

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

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# THE BUDGET

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

## BUDGET FORMAT

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

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

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

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

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

CODE	CONTENTS	BUDGET INCLUDED*	2026 - 2027 SCHOOL BUDGET	
	<b>GENERAL FUND</b>			
100	General M & O	* _____		
	<b>SPECIAL REVENUE FUNDS</b>			
220	Forest Reserve Fund	_____ _____		
230-239	Special Project (Local)	* _____		
240-249	Special Project (State)	* _____		
250-289	Special Project (Federal)	* _____		
290	Child Nutrition Fund	* _____		
	<b>DEBT SERVICE FUNDS</b>			
310	Bond Redemption & Interest Fund	* _____		
	<b>CAPITAL PROJECT FUNDS</b>			
410	Capital Construction Project Fund	* _____		
420	Plant Facilities Fund	* _____		
430	Plant Facilities - School Bldg Main - Student Occu	* _____		
	<b>ENTERPRISE FUNDS</b>			
510	Enterprise Fund	_____ _____		
	<b>INTERNAL SERVICE FUNDS</b>			
610	Internal Service Fund	_____ _____		
710/720	Trust Funds	* _____		
* Indicate with an asterisk which reports are included in this document.				
			<p><b>2026 - 2027 SCHOOL BUDGET</b></p> <p>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.</p> <p>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 10, 2026, and the Board of Trustees formally adopted this budget on June 10, 2026.</p>	
			<p><b>SIGNED:</b></p>	
			<p><i>Chad Martin</i> _____ <b>SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR</b></p>	
			<p><i>Angie Robison</i> _____ <b>CHAIRPERSON OF THE BOARD</b></p>	
			<p><b>Bryce Bronson</b> _____ <b>CONTACT PERSON (PLEASE PRINT)</b></p>	
			<p><a href="mailto:bbronson@sd251.org">bbronson@sd251.org</a> _____ <b>EMAIL ADDRESS</b></p>	
			<p><b>Jefferson Joint School District 251</b> _____ <b>SCHOOL DISTRICT/CHARTER NAME</b></p>	
			<p><b>6/10/2026</b> _____ <b>DATE</b></p>	
			<p><b>(208) 745-6693</b> _____ <b>PHONE NUMBER</b></p>	
			<p>Copy on file in the Office of the Superintendent of Public Instruction</p>	

**SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET**

**ALL FUNDS**

**Jefferson Joint School District 251**

	<b>GENERAL M &amp; O FUND</b>				<b>ALL OTHER FUNDS</b>			
	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Current Year Budget 2025-2026	Proposed Budget 2026-2027	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Current Year Budget 2025-2026	Proposed Budget 2026-2027
<b>REVENUES</b>								
Beginning Balances	4,462,327	7,823,032	7,020,684	6,836,899	21,365,177	24,086,299	40,806,420	41,473,135
Local Tax Revenue	562,110	62,079	-	-	7,485,986	8,302,679	5,200,500	5,453,353
Other Local	1,201,897	919,840	680,500	676,000	5,023,340	9,538,745	4,430,425	4,423,740
State Revenue	51,536,535	49,877,007	51,995,643	52,203,680	7,384,524	31,978,694	4,205,446	3,319,139
Federal Revenue	-	-	-	-	3,351,104	5,122,185	4,673,882	5,096,578
Transfers In	41,375	114,523	61,515	69,446	340,471	431,421	413,109	403,008
<b>Totals</b>	<b>\$57,804,244</b>	<b>\$58,796,481</b>	<b>59,758,342</b>	<b>59,786,025</b>	<b>44,950,602</b>	<b>79,460,023</b>	<b>59,729,782</b>	<b>60,168,953</b>
<b>EXPENDITURES</b>								
Salaries	31,750,746	31,719,225	32,935,169	33,065,217	2,603,144	2,996,834	3,251,586	3,444,590
Benefits	12,679,262	12,650,065	13,525,610	14,290,093	912,658	983,357	1,382,001	1,724,681
Purchased Services	2,511,692	3,977,949	3,528,245	3,740,470	2,629,618	1,672,150	1,398,894	1,158,590
Supplies & Materials	2,359,122	2,120,037	2,516,268	2,300,479	6,090,412	4,473,329	4,228,120	4,666,505
Capital Outlay	50,000	-	-	-	3,076,005	11,281,210	5,154,334	7,492,501
Debt Retirement	-	-	-	-	5,511,089	14,026,852	8,106,871	5,459,353
Insurance & Judgments	289,921	422,215	443,500	506,885	-	-	-	-
Transfers Out	340,471	431,421	413,109	403,008	41,375	114,523	61,515	69,446
Contingency/Inventory Reserve	3,799,186	3,617,334	3,691,636	3,706,439				
Unappropriated Balances	4,023,844	3,858,251	2,704,805	1,773,134	24,086,301	43,911,768	36,146,461	36,153,287
<b>Totals</b>	<b>57,804,244</b>	<b>58,796,481</b>	<b>59,758,342</b>	<b>59,785,725</b>	<b>44,950,602</b>	<b>79,460,023</b>	<b>59,729,782</b>	<b>60,168,953</b>

Public Hearing will be held on June 10, 2026 at 6:30 PM in the District Offices of Jefferson Joint School District 251, 3850 East 300 North, Rigby, ID 83442.

A copy of the School District Budget will be available for public inspection at the District's Administrative Office and online after the budget hearing.

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## FUND 100

### General Maintenance and Operations

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#### FUND DESCRIPTION

The General Fund is the chief operating fund of the Jefferson School District. It is used to account for all the general revenue received and expenditures occurred for the maintenance and operation of the school district. It is the largest fund of the district.

#### REVENUE SOURCES

Category	Percentage
Taxes	0.0%
Local	1.6%
State	98.3%
Federal	0.0%
Transfer in	0.1%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	61.1%
Benefits	26.3%
Services	6.8%
Supplies	4.2%
Equipment	0.0%
Insurance	0.9%
Transfers out	0.7%

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Jefferson School District 251

Estimate of General Fund State Support Revenue  
For 2026-2027

**BASE SUPPORT:**

Entitlement (Support Units (298.27) x State Distribution Factor (47,745.43))	14,241,029.00
Salary Apportionment (Support Units = 304.25)	27,500,896.00
Benefit Apportionment	5,739,356.00
Transportation Support	2,606,620.00
<b>Total Base Support:</b>	<b>50,087,901.00</b>

**SPECIAL DISTRIBUTIONS**

College and Career Advisors	164,125.00
Early Graduation Scholarships	28,000.00
English Language Acquisition (formerly LEP)	54,720.00
Literacy	1,335,544.00
Math and Science Teachers	107,600.00
Miscellaneous Items	107,675.00
Professional Development-Dyslexia	46,940.00
Professional Development	170,945.00
Remediation	90,000.00
State In Lieu of Taxes	99,665.00
<b>Total Special Distributions:</b>	<b>2,205,214.00</b>

<b>Total State General Fund Support:</b>	<b>52,293,115.00</b>
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## Jefferson School District 251

### General Fund Balance Projection Model

	Audited FY 19	Audited FY 20	Audited FY 21	Audited FY 22	Audited FY 23	Audited FY 24	Audited FY 25	Projected FY 26 5/26/2026
1. Beginning Balance	4,228,266	4,510,310	4,843,871	4,450,137	4,436,992	4,462,329	7,823,032	7,475,569
2. Local Revenue	1,043,657	1,300,213	1,043,846	1,458,199	2,020,460	1,764,007	981,919	851,786
3. State Revenue	31,911,826	34,312,467	34,357,201	38,879,715	44,419,911	51,536,535	49,877,007	52,446,040
4. Federal Revenue	800	60,228	1,993,676	-	-	-	-	-
5. Transfers In	32,355	23,103	31,341	44,573	56,430	41,375	114,523	59,515
6. Total Revenue	32,988,638	35,696,011	37,426,063	40,382,487	46,496,801	53,341,917	50,973,449	53,357,341
7. Total Available Funds	37,216,904	40,206,321	42,269,934	44,832,624	50,933,793	57,804,246	58,796,481	60,832,910
8. Salaries	20,457,685	21,904,612	25,582,268	26,435,562	28,259,836	31,750,746	31,719,225	32,790,153
9. Benefits	7,191,244	7,926,620	7,042,034	8,191,957	11,226,122	12,679,262	12,650,065	13,511,075
10. Other Expenses	4,676,852	5,135,240	4,823,521	5,300,916	6,560,026	5,210,735	6,520,201	7,161,937
11. Transfers Out	380,810	395,978	371,973	467,197	425,479	340,471	431,421	448,109
12. Total Expenses	32,706,591	35,362,450	37,819,797	40,395,632	46,471,464	49,981,214	51,320,912	53,911,274
13. Surplus/(deficit)	282,047	333,561	(393,733)	(13,145)	25,337	3,360,703	(347,463)	(553,933)
14. Ending Fund Balance	4,510,310	4,843,871	4,450,137	4,436,992	4,462,329	7,823,032	7,475,569	6,921,636
15. Balance to Revenue Percentage	13.7%	13.6%	11.9%	11.0%	9.6%	14.7%	14.7%	13.0%
16. Inventory	1,222	22,202	22,157	61,682	68,603	65,252	57,209	57,209
17. Contingency 7%	2,308,294	2,498,422	2,619,824	2,826,774	3,254,776	3,733,934	3,560,125	3,735,014
18. Budget Carryover	1,397,657	1,056,792	1,689,166	1,337,038	1,128,675	1,436,082	1,436,082	1,128,675
19. Next Year Budget Reserve		828,752					624,244	950,000
20. Total Reserves	3,707,173	4,406,168	4,331,147	4,225,494	4,452,054	5,235,268	5,677,660	5,870,898
21. Available Balance/(deficit)	803,137	437,703	118,990	211,498	10,275	2,587,764	1,797,909	1,050,739

**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	(\$7,020,684.00)	*****	(\$6,921,636.00)	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	(41,519,118.00)	(41,741,926.00)	
5	411300	Taxes - Emergency				44	431200	Transportation Support	(2,518,722.00)	(2,606,620.00)	
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment	(5,802,385.00)	(5,739,356.00)	
10	411900	Taxes - Other				49	431900	Other State Support	(2,074,126.00)	(2,105,549.00)	
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	(5,000.00)	(500.00)		53	438000	Revenue in Lieu of/Tax Replacement	(81,292.00)	(99,665.00)	
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(51,995,643.00)	*****	(52,293,116.00)
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	(500,000.00)	(650,000.00)		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	(85,500.00)	(85,500.00)		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	(90,000.00)	(90,000.00)		74		TOTAL REVENUES	(52,676,143.00)	*****	(53,119,116.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN	(61,515.00)	(69,246.00)	(69,246.00)
38		TOTAL OTHER LOCAL	(680,500.00)	*****	(826,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(680,500.00)	*****	(826,000.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$59,758,342.00)	*****	(\$60,109,998.00)

**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	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	14,155,399.00	\$13,875,584.00	\$9,413,045.00	\$4,118,693.00		\$343,846.00				
2	515	Secondary School Program	16,230,180.00	\$16,754,105.00	11,348,762.00	4,994,571.00	75,450.00	335,322.00				
3	517	Alternative School Program	903,469.00	\$934,196.00	606,746.00	293,671.00		33,779.00				
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program	2,461,759.00	\$2,654,989.00	1,944,660.00	708,329.00	1,000.00	1,000.00				
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program	231,950.00	\$200,469.00	147,371.00	48,693.00		4,405.00				
8	531	Interscholastic Program	311,505.00	\$310,907.00	250,750.00	31,157.00	26,000.00	1,000.00			2,000.00	
9	532	School Activity Program	57,665.00	\$56,684.00	45,350.00	6,334.00	5,000.00					
10	541	Summer School Program		\$8,270.00	6,800.00	1,470.00						
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$34,351,927.00	\$34,795,204.00	\$23,763,484.00	\$10,202,918.00	\$107,450.00	\$719,352.00	\$0.00	\$0.00	\$2,000.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program	1,697,607.00	\$1,753,282.00	1,208,241.00	541,541.00	1,000.00	2,500.00				
17	616	Special Education Support Services Prog	845,066.00	\$848,170.00	584,137.00	264,033.00						
18	617	Medicaid Match	0.00	\$400,000.00			400,000.00					
19												
20	621	Instruction Improvement Program	217,375.00	\$223,304.00	49,500.00	6,657.00	115,020.00	52,127.00				
21	622	Educational Media Program	140,940.00	\$142,307.00	108,896.00	33,411.00						
22	623	Instruction-Related Technology Program	745,819.00	\$629,668.00	445,466.00	181,202.00	3,000.00					
23	624	Books and Periodicals	400,000.00	\$400,000.00				400,000.00				
24	631	Board of Education Program	37,000.00	\$37,000.00			35,000.00	2,000.00				
25	632	District Administration Program	987,456.00	\$1,022,134.00	692,534.00	243,600.00	51,000.00	35,000.00				
26												
27	641	School Administration Program	3,775,963.00	\$3,677,371.00	2,559,864.00	1,117,507.00						
28												
29	651	Business Operation Program	1,573,105.00	\$1,259,782.00	426,388.00	152,944.00	655,450.00	25,000.00				
30	655	Central Service Program	0.00	\$0.00								
31	656	Administrative Technology Services Prog	0.00	\$0.00								
32	661	Buildings-Care Program (Custodial)	3,145,405.00	\$3,334,102.00	822,915.00	393,052.00	1,438,250.00	175,000.00			504,885.00	
33				\$0.00								
34	664	Maintenance - Buildings and Equipment	1,791,442.00	\$1,754,063.00	641,411.00	332,152.00	454,500.00	326,000.00				
35	665	Maintenance - Grounds	201,055.00	\$185,599.00	40,000.00	5,599.00	80,000.00	60,000.00				
36	667	Security Program	159,250.00	\$163,750.00			163,750.00					
37												
38	681	Pupil - To School Trans. Program	2,826,233.00	\$3,058,683.00	1,729,406.00	734,777.00	154,000.00	440,500.00				
39	682	Pupil - Activity Trans. Program	0.00	\$0.00								
40	683	General Transportation Program	27,282.00	\$25,228.00	2,500.00	428.00	9,800.00	12,500.00				
		Subtotal (carried over to page b)	18,570,998.00	18,914,443.00	9,311,258.00	4,006,903.00	3,560,770.00	1,530,627.00	0.00	0.00	504,885.00	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	\$25,867.00	\$25,709.00	\$21,189.00	\$4,520.00						
41												
42	600	TOTAL SUPPORT SERVICES	\$18,596,865.00	\$18,940,152.00	\$9,332,447.00	\$4,011,423.00	\$3,560,770.00	\$1,530,627.00	\$0.00	\$0.00	\$504,885.00	\$0.00
43												
44	710	Child Nutrition Program	0.00	0.00								
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity Program	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets	0.00	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	0.00								
57	912	Debt Services Program - Interest	0.00	0.00								
58	913	Debt Services Program - Refunded Debt	0.00									
59	920	Fund Transfers Out	413,109.00	403,008.00								403,008.00
60												
61	900	TOTAL OTHER SERVICES	\$413,109.00	\$403,008.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$403,008.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$53,361,901.00	\$54,138,364.00	\$33,095,931.00	\$14,214,341.00	\$3,668,220.00	\$2,249,979.00	\$0.00	\$0.00	\$506,885.00	\$403,008.00
65												
66	950	Contingency Reserve	2,668,095.00	2,706,918.30								
67		(5% of line 64 ) (Applies to General Fund only)										
68												
69		TOTAL EXPENDITURES + CONT. RESER	\$56,029,996.00	\$56,845,282.30								
70		(Line 64 + line 66)										
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(7,020,684.00)	(6,921,636.00)								
76		Revenues + Transfers In	(52,737,658.00)	(53,188,362.00)								
77		TOTAL REVENUE (lines 75 + 76)	(59,758,342.00)	(60,109,998.00)								
78												
79		Total Expenditures + Cont. Reserve (line 69)	56,029,996.00	56,845,282.30								
80		Unappropriated Balance	3,728,346.00	3,264,715.70								
81		TOTAL EXPD + CONT. RES + UNAPPR BAL (lines 79 + 80)	\$59,758,342.00	\$60,109,998.00								

(Applies to General Fund only)

**BUDGET SUMMARY:**

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

---

## FUND 231

### Indoor Recreational Facility

---

#### FUND DESCRIPTION

This fund was set up to track the Donation and Expenses for the construction of an Indoor Recreational Facility at the High School. This facility will be completely constructed using donated funds.

#### REVENUE SOURCES

Category	Percentage
Local	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Capital	100.0%

---

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

**SPECIAL LOCAL  
230 THROUGH 239**

**RECREATION FACILITY  
FUND NO: 231**

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	(\$3,742,283.00)	*****	(\$548,500.00)	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	(100,000.00)	(1,500.00)		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			
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	(4,000,000.00)			74		TOTAL REVENUES	(4,100,000.00)	*****	(1,500.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(4,100,000.00)	*****	(1,500.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(4,100,000.00)	*****	(1,500.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$7,842,283.00)	*****	(\$550,000.00)

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

SPECIAL LOCAL  
230 THROUGH 239

RECREATION FACILITY  
FUND NO: 231

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	0.00	0.00
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**BUDGET  
EXPENDITURES**  
July 1, 2026 - June 30, 2027

SPECIAL LOCAL  
230 THROUGH 239

RECREATION FACILITY  
FUND NO: 231

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	7,835,000.00	550,000.00					550,000.00			
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$7,835,000.00	\$550,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550,000.00	\$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)	\$7,835,000.00	\$550,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(3,742,283.00)	(548,500.00)								
76		Revenues + Transfers In	(4,100,000.00)	(1,500.00)								
77		TOTAL REVENUE (lines 75 + 76)	(7,842,283.00)	(550,000.00)								
78												
79		Total Expenditures (line 64)	7,835,000.00	550,000.00								
80		Unappropriated Balance	7,283.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$7,842,283.00	\$550,000.00								

**BUDGET SUMMARY:**

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

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## FUND 232

### E-Rate

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#### FUND DESCRIPTION

E-Rate is the common name for the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). E-Rate assists schools in the United States to obtain affordable telecommunications and internet access.

#### REVENUE SOURCES

Category	Percentage
Local	21.5%
Transfer in from General Fund	79.5%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Services	21.5%
Supplies	79.5%

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**BUDGET  
REVENUES**

July 1, 2026 - June 30, 2027

ERATE  
FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
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	(1,000.00)	(2,375.00)		74		TOTAL REVENUES	(31,000.00)	*****	(27,375.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(30,000.00)	(25,000.00)		76	460000	FUND TRANSFERS IN	(100,000.00)	(100,000.00)	(100,000.00)
38		TOTAL OTHER LOCAL	(31,000.00)	*****	(27,375.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(31,000.00)	*****	(27,375.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(131,000.00)	*****	(\$127,375.00)

**BUDGET  
EXPENDITURES**

July 1, 2026 - June 30, 2027

ERATE  
FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	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	131,000.00	\$127,375.00			27,375.00	100,000.00				
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)	131,000.00	127,375.00	0.00	0.00	27,375.00	100,000.00	0.00	0.00	0.00	0.00

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

ERATE  
FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$131,000.00	\$127,375.00	\$0.00	\$0.00	\$27,375.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		0.00								
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)	\$131,000.00	\$127,375.00	\$0.00	\$0.00	\$27,375.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(131,000.00)	(127,375.00)								
77		TOTAL REVENUE (lines 75 + 76)	(131,000.00)	(127,375.00)								
78												
79		Total Expenditures (line 64)	131,000.00	127,375.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$131,000.00	\$127,375.00								

**BUDGET SUMMARY:**

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

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## FUND 238

### School Activity Accounts

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#### FUND DESCRIPTION

This fund is a compilation of school funds from all the schools in the district. These funds must be spent on student activities or for student purposes. These funds are not directly controlled by the district and are considered “trust funds” by the district. However, the district does an annual audit of all student funds and is under the same financial policies and requirements as other district funds.

#### REVENUE SOURCES

Category	Percentage
Local Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Supplies	100.0%

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**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	(\$398,978.00)	*****	(\$460,815.00)	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	(2,393,243.00)	(2,293,780.00)		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	(2,393,243.00)	*****	(2,293,780.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(2,393,243.00)	*****	(2,293,780.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(2,393,243.00)	*****	(2,293,780.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$2,792,221.00)	*****	(\$2,754,595.00)



**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	2,343,502.00	2,231,950.00				2,231,950.00				
48												
49	700	TOTAL NON-INSTRUCTION	\$2,343,502.00	\$2,231,950.00	\$0.00	\$0.00	\$0.00	\$2,231,950.00	\$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)	\$2,343,502.00	\$2,231,950.00	\$0.00	\$0.00	\$0.00	#####	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(398,978.00)	(460,815.00)								
76		Revenues + Transfers In	(2,393,243.00)	(2,293,780.00)								
77		TOTAL REVENUE (lines 75 + 76)	(2,792,221.00)	(2,754,595.00)								
78												
79		Total Expenditures (line 64)	2,343,502.00	2,231,950.00								
80		Unappropriated Balance	448,719.00	522,645.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$2,792,221.00	\$2,754,595.00								

**BUDGET SUMMARY:**

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

---

**FUND 239****ICCS Rural Expansion Grant**

---

**FUND DESCRIPTION**

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

**REVENUE SOURCES**

Category	Percentage
State	100.0%

**EXPENDITURE BREAKDOWN**

Category	Percentage
Salary	59.4%
Benefits	18.0%
Services	1.7%
Supplies	20.9%

---

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

**SPECIAL LOCAL  
230 THROUGH 239**

**ICCS RURAL EXPANSION GRANT  
FUND NO: 239**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		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	(315,000.00)	(360,961.00)	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(315,000.00)	*****	(360,961.00)
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	(315,000.00)	*****	(360,961.00)
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)	(315,000.00)	*****	(\$360,961.00)

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

SPECIAL LOCAL  
230 THROUGH 239

ICCS RURAL EXPANSION GRANT  
FUND NO: 239

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$210,000.00	\$258,649.00	\$157,182.00	\$41,447.00	\$5,520.00	\$54,500.00				
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program	105,000.00	\$102,312.00	57,074.00	23,488.00	750.00	21,000.00				
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	\$315,000.00	\$360,961.00	\$214,256.00	\$64,935.00	\$6,270.00	\$75,500.00	\$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

SPECIAL LOCAL  
230 THROUGH 239

ICCS RURAL EXPANSION GRANT  
FUND NO: 239

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		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)	\$315,000.00	\$360,961.00	\$214,256.00	\$64,935.00	\$6,270.00	\$75,500.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(315,000.00)	(360,961.00)								
77		TOTAL REVENUE (lines 75 + 76)	(315,000.00)	(360,961.00)								
78												
79		Total Expenditures (line 64)	315,000.00	360,961.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$315,000.00	\$360,961.00								

**BUDGET SUMMARY:**

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

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## FUND 241

### Driver Education

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#### FUND DESCRIPTION

The School District provides Driver Training Programs for secondary students who are at least 14½ years old. The state reimburses the district up to \$150 per student. To balance the budget, the district can charge up to a \$170 fee per student to supplement the state reimbursement.

#### REVENUE SOURCES

Category	Percentage
Local	55.3%
State	44.7%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	70.8%
Benefits	15.3%
Services	10.2%
Supplies	3.7%

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**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	(\$15,252.00)	*****	(\$13,808.00)	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	(33,765.00)	(21,000.00)	
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	(20,000.00)	(26,000.00)		55	430000	TOTAL STATE	(33,765.00)	*****	(21,000.00)
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	(53,765.00)	*****	(47,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(20,000.00)	*****	(26,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(20,000.00)	*****	(26,000.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(69,017.00)	*****	(\$60,808.00)

**BUDGET  
EXPENDITURES**

**DRIVERS EDUCATION**

July 1, 2026 - June 30, 2027

**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	52,065.00	\$54,136.00	38,324.00	8,312.00	5,500.00	2,000.00				
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	\$52,065.00	\$54,136.00	\$38,324.00	\$8,312.00	\$5,500.00	\$2,000.00	\$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	0.00	0.00
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**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)	\$52,065.00	\$54,136.00	\$38,324.00	\$8,312.00	\$5,500.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(15,252.00)	(13,808.00)								
76		Revenues + Transfers In	(53,765.00)	(47,000.00)								
77		TOTAL REVENUE (lines 75 + 76)	(69,017.00)	(60,808.00)								
78												
79		Total Expenditures (line 64)	52,065.00	54,136.00								
80		Unappropriated Balance	16,952.00	6,672.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$69,017.00	\$60,808.00								

**BUDGET SUMMARY:**

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

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## FUND 243

### State Career-Technical Education (CTE)

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#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
State	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	39.4%
Benefits	8.2%
Services	1.3%
Supplies	51.1%

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**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	(179,481.00)	(267,997.00)	
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	(179,481.00)	*****	(267,997.00)
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	(179,481.00)	*****	(267,997.00)
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)	(179,481.00)	*****	(\$267,997.00)

**BUDGET  
EXPENDITURES**

STATE PROFESSIONAL TECHNICAL

July 1, 2026 - June 30, 2027

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		\$0.00								
4	519	Vocational-Technical Program	179,481.00	\$267,997.00	105,752.00	22,027.00	3,350.00	136,868.00				
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	\$179,481.00	\$267,997.00	\$105,752.00	\$22,027.00	\$3,350.00	\$136,868.00	\$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	0.00	0.00
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**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)	\$179,481.00	\$267,997.00	\$105,752.00	\$22,027.00	\$3,350.00	\$136,868.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(179,481.00)	(267,997.00)								
77		TOTAL REVENUE (lines 75 + 76)	(179,481.00)	(267,997.00)								
78												
79		Total Expenditures (line 64)	179,481.00	267,997.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$179,481.00	\$267,997.00								

**BUDGET SUMMARY:**

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

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**FUND 245**  
**State Technology**

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**FUND DESCRIPTION**

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

**REVENUE SOURCES**

Category	Percentage
State	100.0%

**EXPENDITURE BREAKDOWN**

Category	Percentage
Supplies	100%

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**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		*****	(\$212,600.00)	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	(622,850.00)	(591,325.00)	
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	(622,850.00)	*****	(591,325.00)
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	(622,850.00)	*****	(591,325.00)
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)	(622,850.00)	*****	(\$803,925.00)

**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	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program	20,000.00	\$0.00								
21	622	Educational Media Program		\$0.00								
22	623	Instruction-Related Technology Program	602,850.00	\$803,925.00				803,925.00				
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)	622,850.00	803,925.00	0.00	0.00	0.00	803,925.00	0.00	0.00	0.00	0.00	0.00
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**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	\$622,850.00	\$803,925.00	\$0.00	\$0.00	\$0.00	\$803,925.00	\$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)	\$622,850.00	\$803,925.00	\$0.00	\$0.00	\$0.00	\$803,925.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	(212,600.00)								
76		Revenues + Transfers In	(622,850.00)	(591,325.00)								
77		TOTAL REVENUE (lines 75 + 76)	(622,850.00)	(803,925.00)								
78												
79		Total Expenditures (line 64)	622,850.00	803,925.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$622,850.00	\$803,925.00								

**BUDGET SUMMARY:**

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

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## FUND 246

### State Substance Abuse Prevention

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#### FUND DESCRIPTION

This program is aimed at providing a safe learning environment and is funded by legislative line-item appropriations. The funding for this fund comes from the state tax on tobacco sales.

#### REVENUE SOURCES

Category	Percentage
State (Tobacco Tax Distribution)	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Services (School Resource Officers)	100.0%

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**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		*****		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	(79,350.00)	(77,856.00)	
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	(79,350.00)	*****	(77,856.00)
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	(79,350.00)	*****	(77,856.00)
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)	(\$79,350.00)	*****	(\$77,856.00)

**BUDGET  
EXPENDITURES**

SUBSTANCE ABUSE - STATE

July 1, 2026 - June 30, 2027

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	79,350.00	\$77,856.00			77,856.00					
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)	79,350.00	77,856.00	0.00	0.00	77,856.00	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	\$79,350.00	\$77,856.00	\$0.00	\$0.00	\$77,856.00	\$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)	\$79,350.00	\$77,856.00	\$0.00	\$0.00	\$77,856.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(79,350.00)	(77,856.00)								
77		TOTAL REVENUE (lines 75 + 76)	(79,350.00)	(77,856.00)								
78												
79		Total Expenditures (line 64)	79,350.00	77,856.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$79,350.00	\$77,856.00								

**BUDGET SUMMARY:**

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

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## FUND 251

### Title I-A, ESEA – Improving Basic Programs

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#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	64.7%
Benefits	16.6%
Services	12.1%
Supplies	4.3%
Transfers	2.3%

---

**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	(739,614.00)	(741,748.00)	
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	(739,614.00)	*****	(741,748.00)
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	(739,614.00)	*****	(741,748.00)
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)	(739,614.00)	*****	(741,748.00)

**BUDGET  
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2026 - June 30, 2027

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	\$268,545.00	\$286,413.00	\$231,900.00	\$52,973.00		\$1,540.00				
2	515	Secondary School Program	296,472.00	\$178,546.00	143,900.00	30,522.00		4,124.00				
3	517	Alternative School Program	29,953.00	\$22,298.00	18,000.00	3,818.00		480.00				
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	8,005.00	\$7,630.00				7,630.00				
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$602,975.00	\$494,887.00	\$393,800.00	\$87,313.00	\$0.00	\$13,774.00	\$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	124,216.00	\$229,727.00	85,782.00	36,109.00	89,836.00	18,000.00				
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)	124,216.00	229,727.00	85,782.00	36,109.00	89,836.00	18,000.00	0.00	0.00	0.00	0.00

**BUDGET  
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2026 - June 30, 2027

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	\$124,216.00	\$229,727.00	\$85,782.00	\$36,109.00	\$89,836.00	\$18,000.00	\$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	12,423.00	17,134.00								17,134.00
60												
61	900	TOTAL OTHER SERVICES	\$12,423.00	\$17,134.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,134.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$739,614.00	\$741,748.00	\$479,582.00	\$123,422.00	\$89,836.00	\$31,774.00	\$0.00	\$0.00	\$0.00	\$17,134.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(739,614.00)	(741,748.00)								
77		TOTAL REVENUE (lines 75 + 76)	(739,614.00)	(741,748.00)								
78												
79		Total Expenditures (line 64)	739,614.00	741,748.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$739,614.00	\$741,748.00								

**BUDGET SUMMARY:**

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

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## FUND 253

### Title I-C, ESEA – Education of Migratory Children

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#### FUND DESCRIPTION

Title I-C ESSA provides supplemental education and support services to migrant children whose parents seek temporary or seasonal work.

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	67.6%
Benefits	13.2%
Services	12.7%
Supplies	4.5%
Transfers	2.0%

---

**BUDGET  
REVENUES**

July 1, 2026 - June 30, 2027

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

FUND NO: 253

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
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	(60,333.00)	(44,064.00)	
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	(60,333.00)	*****	(44,064.00)
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	(60,333.00)	*****	(44,064.00)
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)	(60,333.00)	*****	(\$44,064.00)

**BUDGET  
EXPENDITURES**

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

July 1, 2026 - June 30, 2027

FUND NO: 253

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$6,059.00	\$4,999.00	\$1,060.00						
2	515	Secondary School Program		\$8,506.00	7,518.00	988.00						
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	16,303.00	\$15,063.00	6,100.00	1,387.00	5,576.00	2,000.00				
11	542	Adult School Program	34,847.00	\$13,557.00	11,154.00	2,403.00						
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$51,150.00	\$43,185.00	\$29,771.00	\$5,838.00	\$5,576.00	\$2,000.00	\$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	8,169.00	\$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)	8,169.00	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

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$8,169.00	\$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	1,014.00	879.00								879.00
60												
61	900	TOTAL OTHER SERVICES	\$1,014.00	\$879.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$879.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$60,333.00	\$44,064.00	\$29,771.00	\$5,838.00	\$5,576.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$879.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(60,333.00)	(44,064.00)								
77		TOTAL REVENUE (lines 75 + 76)	(60,333.00)	(44,064.00)								
78												
79		Total Expenditures (line 64)	60,333.00	44,064.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$60,333.00	\$44,064.00								

**BUDGET SUMMARY:**

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

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## FUND 257

### IDEA Part B – School Age Special Education

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#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	49.7%
Benefits	18.2%
Services	25.7%
Supplies	4.6%
Transfers	1.8%

---

**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)	(1,115,271.00)	(1,078,726.00)	
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	(1,115,271.00)	*****	(1,078,726.00)
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	(1,115,271.00)	*****	(1,078,726.00)
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)	(\$1,115,271.00)	*****	(\$1,078,726.00)

**BUDGET  
EXPENDITURES**

IDEA Part B (611 SCHOOL AGE 3-21)

July 1, 2026 - June 30, 2027

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		\$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	1,091,661.00	\$1,058,823.00	535,790.00	196,232.00	277,051.00	49,750.00				
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	\$1,091,661.00	\$1,058,823.00	\$535,790.00	\$196,232.00	\$277,051.00	\$49,750.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog	5,272.00	\$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)	5,272.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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**BUDGET  
EXPENDITURES**

IDEA Part B (611 SCHOOL AGE 3-21)

July 1, 2026 - June 30, 2027

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	\$5,272.00	\$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	18,338.00	19,903.00								19,903.00
60												
61	900	TOTAL OTHER SERVICES	\$18,338.00	\$19,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,903.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$1,115,271.00	\$1,078,726.00	\$535,790.00	\$196,232.00	\$277,051.00	\$49,750.00	\$0.00	\$0.00	\$0.00	\$19,903.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(1,115,271.00)	(1,078,726.00)								
77		TOTAL REVENUE (lines 75 + 76)	(1,115,271.00)	(1,078,726.00)								
78												
79		Total Expenditures (line 64)	1,115,271.00	1,078,726.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$1,115,271.00	\$1,078,726.00								

**BUDGET SUMMARY:**

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

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## FUND 258

### IDEA Part B – Pre-School Special Education

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#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	71.5%
Benefits	25.6%
Supplies	1.4%
Transfers	1.5%

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**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)	(33,683.00)	(34,610.00)	
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	(33,683.00)	*****	(34,610.00)
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	(33,683.00)	*****	(34,610.00)
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)	(33,683.00)	*****	(34,610.00)

**BUDGET  
EXPENDITURES**

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

July 1, 2026 - June 30, 2027

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		\$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	33,066.00	\$34,110.00	24,739.00	8,871.00		500.00				
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	\$33,066.00	\$34,110.00	\$24,739.00	\$8,871.00	\$0.00	\$500.00	\$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	0.00	0.00
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**BUDGET  
EXPENDITURES**

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

July 1, 2026 - June 30, 2027

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity 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	617.00	500.00								500.00
60												
61	900	TOTAL OTHER SERVICES	\$617.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$33,683.00	\$34,610.00	\$24,739.00	\$8,871.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(33,683.00)	(34,610.00)								
77		TOTAL REVENUE (lines 75 + 76)	(33,683.00)	(34,610.00)								
78												
79		Total Expenditures (line 64)	33,683.00	34,610.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$33,683.00	\$34,610.00								

**BUDGET SUMMARY:**

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

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## FUND 260

### Medicaid Reimbursement

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#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
Indirect Unrestricted Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	59.8%
Benefits	17.6%
Services	22.6%

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**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	(1,000,000.00)	(1,500,000.00)	
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	(1,000,000.00)	*****	(1,500,000.00)
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	(1,000,000.00)	*****	(1,500,000.00)
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)	(\$1,000,000.00)	*****	(\$1,500,000.00)

**BUDGET  
EXPENDITURES**

SCHOOL-BASED MEDICAID

July 1, 2026 - June 30, 2027

FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program	844,416.00	\$1,126,601.00	872,151.00	254,450.00						
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	\$844,416.00	\$1,126,601.00	\$872,151.00	\$254,450.00	\$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	155,584.00	\$373,399.00	24,244.00	9,815.00	339,340.00					
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)			155,584.00	373,399.00	24,244.00	9,815.00	339,340.00	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		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$155,584.00	\$373,399.00	\$24,244.00	\$9,815.00	\$339,340.00	\$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)	\$1,000,000.00	\$1,500,000.00	\$896,395.00	\$264,265.00	\$339,340.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(1,000,000.00)	(1,500,000.00)								
77		TOTAL REVENUE (lines 75 + 76)	(1,000,000.00)	(1,500,000.00)								
78												
79		Total Expenditures (line 64)	1,000,000.00	1,500,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$1,000,000.00	\$1,500,000.00								

**BUDGET SUMMARY:**

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

---

## FUND 261

### ESSA – Student Support & Academic Enrichment

---

#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Services	54.5%
Supplies	43.5%
Transfers	2.0%

---

**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	(66,845.00)	(68,999.00)	
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	(66,845.00)	*****	(68,999.00)
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	(66,845.00)	*****	(68,999.00)
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)	(\$66,845.00)	*****	(\$68,999.00)

**BUDGET  
EXPENDITURES**

ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

July 1, 2026 - June 30, 2027

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		\$0.00								
3	517	Alternative School Program		\$0.00								
4	519	Vocational-Technical Program		\$0.00								
5	521	Special Education Program		\$0.00								
6	522	Special Education Preschool Program		\$0.00								
7	524	Gifted & Talented Program		\$0.00								
8	531	Interscholastic Program		\$0.00								
9	532	School Activity Program		\$0.00								
10	541	Summer School Program		\$0.00								
11	542	Adult School Program		\$0.00								
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		\$0.00								
17	616	Special Education Support Services Prog		\$0.00								
18	617	Medicaid Match		\$0.00								
19												
20	621	Instruction Improvement Program	65,696.00	\$67,619.00			37,619.00	30,000.00				
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)			65,696.00	67,619.00	0.00	0.00	37,619.00	30,000.00	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		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$65,696.00	\$67,619.00	\$0.00	\$0.00	\$37,619.00	\$30,000.00	\$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	1,149.00	1,380.00								1,380.00
60												
61	900	TOTAL OTHER SERVICES	\$1,149.00	\$1,380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,380.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$66,845.00	\$68,999.00	\$0.00	\$0.00	\$37,619.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$1,380.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(66,845.00)	(68,999.00)								
77		TOTAL REVENUE (lines 75 + 76)	(66,845.00)	(68,999.00)								
78												
79		Total Expenditures (line 64)	66,845.00	68,999.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$66,845.00	\$68,999.00								

**BUDGET SUMMARY:**

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

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## FUND 263

### Perkins – Professional Technical Act

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#### FUND DESCRIPTION

This fund provides additional personnel, equipment, and supplies for state approved projects funded by the Carl D. Perkins Career and Technical Act of 2006. These federal funds are administered by the Idaho Division of Career-Technical Education. The district receives reimbursement for approved expenditures.

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	4.9%
Benefits	0.6%
Services	28.2%
Supplies	66.3%

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

**PERKINS V - CTE  
FUND NO: 263**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
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	(69,526.00)	(72,248.00)	
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	(69,526.00)	*****	(72,248.00)
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	(69,526.00)	*****	(72,248.00)
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)	(\$69,526.00)	*****	(\$72,248.00)

**BUDGET  
EXPENDITURES**

July 1, 2026 - June 30, 2027

PERKINS V - CTE

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	69,526.00	\$72,248.00	3,555.00	441.00	20,395.00	47,857.00				
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	\$69,526.00	\$72,248.00	\$3,555.00	\$441.00	\$20,395.00	\$47,857.00	\$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	0.00	0.00
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**BUDGET  
EXPENDITURES**  
July 1, 2026 - June 30, 2027

**PERKINS V - CTE  
FUND NO: 263**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity 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)	\$69,526.00	\$72,248.00	\$3,555.00	\$441.00	\$20,395.00	\$47,857.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(69,526.00)	(72,248.00)								
77		TOTAL REVENUE (lines 75 + 76)	(69,526.00)	(72,248.00)								
78												
79		Total Expenditures (line 64)	69,526.00	72,248.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$69,526.00	\$72,248.00								

**BUDGET SUMMARY:**

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

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## FUND 270

### Title III, ESEA – Language Instruction for LEP and Immigrants

---

#### FUND DESCRIPTION

This fund provides services for immigrant children and youth not born in any state and who have been attending schools in any one or more states for less than three complete academic years.

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	63.8%
Benefits	14.1%
Supplies	20.4%
Transfers	1.7%

---

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

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION  
FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
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	(21,817.00)	(20,622.00)	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	(21,817.00)	*****	(20,622.00)
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	(21,817.00)	*****	(20,622.00)
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)	(21,817.00)	*****	(\$20,622.00)

**BUDGET  
EXPENDITURES**

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

July 1, 2026 - June 30, 2027

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program	8,589.00	\$6,832.00	5,637.00	1,195.00						
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	9,761.00	\$9,234.00	7,524.00	1,710.00						
11	542	Adult School Program	3,029.00	\$500.00				500.00				
12	546	Detention Center Program		\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$21,379.00	\$16,566.00	\$13,161.00	\$2,905.00	\$0.00	\$500.00	\$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		\$3,710.00				3,710.00				
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	3,710.00	0.00	0.00	0.00	3,710.00	0.00	0.00	0.00	0.00

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

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION  
FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$3,710.00	\$0.00	\$0.00	\$0.00	\$3,710.00	\$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	438.00	346.00								346.00
60												
61	900	TOTAL OTHER SERVICES	\$438.00	\$346.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$346.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$21,817.00	\$20,622.00	\$13,161.00	\$2,905.00	\$0.00	\$4,210.00	\$0.00	\$0.00	\$0.00	\$346.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(21,817.00)	(20,622.00)								
77		TOTAL REVENUE (lines 75 + 76)	(21,817.00)	(20,622.00)								
78												
79		Total Expenditures (line 64)	21,817.00	20,622.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$21,817.00	\$20,622.00								

**BUDGET SUMMARY:**

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

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## FUND 271

### Title II-A, ESEA – Improving Teacher Quality

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#### FUND DESCRIPTION

This fund provides professional development to teachers and principals and implement strategies to retain highly qualified teachers and principals.

#### REVENUE SOURCES

Category	Percentage
Federal Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	71.7%
Benefits	23.1%
Services	2.5%
Transfers	2.7%

---

**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	(150,924.00)	(150,346.00)	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	(150,924.00)	*****	(150,346.00)
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	(150,924.00)	*****	(150,346.00)
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)	(150,924.00)	*****	(150,346.00)

**BUDGET  
EXPENDITURES**

LE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2026 - June 30, 2027

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$107,794.00	\$0.00								
2	515	Secondary School Program	18,955.00	\$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		\$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	\$126,749.00	\$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	21,639.00	\$146,242.00	107,743.00	34,715.00	3,784.00					
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)	21,639.00	146,242.00	107,743.00	34,715.00	3,784.00	0.00	0.00	0.00	0.00	0.00	0.00
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**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		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$21,639.00	\$146,242.00	\$107,743.00	\$34,715.00	\$3,784.00	\$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	2,536.00	4,104.00								4,104.00
60												
61	900	TOTAL OTHER SERVICES	\$2,536.00	\$4,104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,104.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$150,924.00	\$150,346.00	\$107,743.00	\$34,715.00	\$3,784.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,104.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(150,924.00)	(150,346.00)								
77		TOTAL REVENUE (lines 75 + 76)	(150,924.00)	(150,346.00)								
78												
79		Total Expenditures (line 64)	150,924.00	150,346.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$150,924.00	\$150,346.00								

**BUDGET SUMMARY:**

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

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## FUND 274

### Title IV, Part B – 21st Century Grant

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#### FUND DESCRIPTION

This grant provides academic enrichment opportunities and a broad array of additional services such as art, music, physical fitness, and youth development activities to students during non-school hours.

#### REVENUE SOURCES

Category	Percentage
Federal	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	73.1%
Benefits	10.4%
Services	3.0%
Supplies	13.5%

---

**BUDGET  
REVENUES**

July 1, 2026 - June 30, 2027

TITLE IV-B, ESSA - 21st CENTURY COMMUNITY LEARNING CENTERS

FUND NO: 274

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52					
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	(148,869.00)	(148,869.00)	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	(148,869.00)	*****	(148,869.00)
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	(148,869.00)	*****	(148,869.00)
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)	(148,869.00)	*****	(\$148,869.00)



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

ISA - 21st CENTURY COMMUNITY LEARNING CENTERS  
FUND NO: 274

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity 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)	\$148,869.00	\$148,869.00	\$108,892.00	\$15,447.00	\$4,359.00	\$20,171.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(148,869.00)	(148,869.00)								
77		TOTAL REVENUE (lines 75 + 76)	(148,869.00)	(148,869.00)								
78												
79		Total Expenditures (line 64)	148,869.00	148,869.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$148,869.00	\$148,869.00								

**BUDGET SUMMARY:**

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

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## FUND 290

### Child Nutrition

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#### FUND DESCRIPTION

The Child Nutrition Program operates as a nonprofit, self-supporting service. Program funds are received from the sale of meals for breakfast and lunch, and for catering. Reimbursements are received for students' breakfast and lunch meals from the United States Department of Agriculture (USDA) for those qualifying.

#### REVENUE SOURCES

Category	Percentage
Local	34.9%
Federal	61.5%
Transfers in	3.6%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Salary	33.6%
Benefits	21.1%
Services	4.0%
Supplies (including food)	40.4%
Transfers	0.9%

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**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	(\$1,716,140.00)	*****	(\$1,171,371.00)	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	(20,000.00)	(50,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	(620,000.00)	(600,000.00)		61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.	(1,000.00)	0.00		62	445400	Adult Education			
24	416900	Other Food Sales	(5,000.00)	(7,500.00)		63	445500	Child Nutrition Reimbursement	(1,147,000.00)	(1,050,000.00)	
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs	(120,000.00)	(110,000.00)	
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	(1,267,000.00)	*****	(1,160,000.00)
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	(1,913,000.00)	*****	(1,817,500.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN	(67,575.00)	(68,497.00)	(68,497.00)
38		TOTAL OTHER LOCAL	(646,000.00)	*****	(657,500.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(646,000.00)	*****	(657,500.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$3,696,715.00)	*****	(\$3,057,368.00)

**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		\$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	0.00	0.00
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**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		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program	2,874,486.00	2,695,565.00	913,290.00	574,525.00	107,750.00	1,100,000.00				
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	\$2,874,486.00	\$2,695,565.00	\$913,290.00	\$574,525.00	\$107,750.00	\$1,100,000.00	\$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	25,000.00	25,000.00								25,000.00
60												
61	900	TOTAL OTHER SERVICES	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$2,899,486.00	\$2,720,565.00	\$913,290.00	\$574,525.00	\$107,750.00	#####	\$0.00	\$0.00	\$0.00	\$25,000.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(1,716,140.00)	(1,171,371.00)								
76		Revenues + Transfers In	(1,980,575.00)	(1,885,997.00)								
77		TOTAL REVENUE (lines 75 + 76)	(3,696,715.00)	(3,057,368.00)								
78												
79		Total Expenditures (line 64)	2,899,486.00	2,720,565.00								
80		Unappropriated Balance	797,229.00	336,803.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$3,696,715.00	\$3,057,368.00								

**BUDGET SUMMARY:**

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

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**FUND 310****Bond Redemption and Interest**

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**FUND DESCRIPTION**

This fund accounts for the accumulation of resources and payments of general obligation bond principal and interest. The revenue for this fund consists of property taxes and Facilities Property Tax Relief funds received from the State.

**REVENUE SOURCES**

Category	Percentage
Local (Taxes)	73.4%
State	26.6%

**EXPENDITURE BREAKDOWN**

Category	Percentage
Debt Retirement	100.0%

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**BUDGET  
REVENUES**

July 1, 2026 - June 30, 2027

**BOND REDEMPTION & INTEREST**

**FUND NO: 310**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$7,822,738.00)	*****	(\$7,561,968.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(2,975,000.00)	(2,000,000.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest	(5,200,500.00)	(5,453,353.00)		51	432400	Professional Technical Program			
13		TOTAL TAXES	(5,200,500.00)	*****	(5,453,353.00)	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	(2,975,000.00)	*****	(2,000,000.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(100,000.00)	(75,000.00)		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			
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	(8,275,500.00)	*****	(7,528,353.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(100,000.00)	*****	(75,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(5,300,500.00)	*****	(5,528,353.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$16,098,238.00)	*****	(\$15,090,321.00)

**BUDGET  
EXPENDITURES**

**BOND REDEMPTION & INTEREST FUND**

July 1, 2026 - June 30, 2027

**FUND NO: 310**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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**

BOND REDEMPTION & INTEREST FUND

July 1, 2026 - June 30, 2027

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity 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	6,906,968.00	4,472,353.00						4,472,353.00		
57	912	Debt Services Program - Interest	1,199,903.00	987,000.00						987,000.00		
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$8,106,871.00	\$5,459,353.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,459,353.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$8,106,871.00	\$5,459,353.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,459,353.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(7,822,738.00)	(7,561,968.00)								
76		Revenues + Transfers In	(8,275,500.00)	(7,528,353.00)								
77		TOTAL REVENUE (lines 75 + 76)	(16,098,238.00)	(15,090,321.00)								
78												
79		Total Expenditures (line 64)	8,106,871.00	5,459,353.00								
80		Unappropriated Balance	7,991,367.00	9,630,968.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$16,098,238.00	\$15,090,321.00								

**BUDGET SUMMARY:**

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

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## FUND 410

### Capital Project Funds

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#### FUND DESCRIPTION

This fund is used to account for financial resources to be used to construct major capital facilities. The most common source of capital project funding is the sale of bonds. The current projects include those funded by the 2023 bond, construction of a gym at Roberts Elementary.

#### REVENUE SOURCES

Category	Percentage
Local (interest on remaining funds)	Small amount

#### EXPENDITURE BREAKDOWN

Category	Percentage
Capital Expenses	100%

---

**BUDGET  
REVENUES**

July 1, 2026 - June 30, 2027

**CAPITAL CONSTRUCTION PROJECTS  
FUND NO: 410**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$1,719,540.00)	*****	(\$1,909,471.00)	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	(50,000.00)	(36,000.00)		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			
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	(50,000.00)	*****	(36,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(50,000.00)	*****	(36,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(50,000.00)	*****	(36,000.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$1,769,540.00)	*****	(\$1,945,471.00)

**BUDGET  
EXPENDITURES**

CAPITAL CONSTRUCTION PROJECT

July 1, 2026 - June 30, 2027

FUND NO: 410

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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

CAPITAL CONSTRUCTION PROJECT

FUND NO: 410

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity 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	1,769,540.00	1,945,471.00					1,945,471.00			
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$1,769,540.00	\$1,945,471.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,945,471.00	\$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)	\$1,769,540.00	\$1,945,471.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,945,471.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(1,719,540.00)	(1,909,471.00)								
76		Revenues + Transfers In	(50,000.00)	(36,000.00)								
77		TOTAL REVENUE (lines 75 + 76)	(1,769,540.00)	(1,945,471.00)								
78												
79		Total Expenditures (line 64)	1,769,540.00	1,945,471.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$1,769,540.00	\$1,945,471.00								

**BUDGET SUMMARY:**

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

---

## **FUND 420**

### **Plant Facilities**

---

#### **FUND DESCRIPTION**

This fund is used for capital expenditures. The district purchases equipment, buses, and land from this fund. This fund was partially funded by Lottery funds in the past, but with the passage of HB 521, the lottery funds will no longer be received by districts.

#### **REVENUE SOURCES**

<b>Category</b>	<b>Percentage</b>
Local	100.0%

#### **EXPENDITURE BREAKDOWN**

<b>Category</b>	<b>Percentage</b>
Capital Objects	100.0%

---

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

**PLANT FACILITIES  
FUND NO. 420**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$850,223.00)	*****	(\$562,800.00)	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	(5,000.00)	(4,000.00)		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			
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	(27,500.00)	(25,000.00)		73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(42,500.00)	*****	(29,000.00)
36	419300	Transportation Fees	(10,000.00)			75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(42,500.00)	*****	(29,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(42,500.00)	*****	(29,000.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$892,723.00)	*****	(\$591,800.00)

**BUDGET  
EXPENDITURES**

PLANT FACILITIES FUND

July 1, 2026 - June 30, 2027

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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

**PLANT FACILITIES FUND  
FUND NO: 420**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets	500,000.00	237,421.00					237,421.00			
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$500,000.00	\$237,421.00	\$0.00	\$0.00	\$0.00	\$0.00	\$237,421.00	\$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)	\$500,000.00	\$237,421.00	\$0.00	\$0.00	\$0.00	\$0.00	\$237,421.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(850,223.00)	(562,800.00)								
76		Revenues + Transfers In	(42,500.00)	(29,000.00)								
77		TOTAL REVENUE (lines 75 + 76)	(892,723.00)	(591,800.00)								
78												
79		Total Expenditures (line 64)	500,000.00	237,421.00								
80		Unappropriated Balance	392,723.00	354,379.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$892,723.00	\$591,800.00								

**BUDGET SUMMARY:**

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

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## FUND 424

### Bus Depreciation

---

#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
State	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Capital (Bus purchase)	100.0%

---

**BUDGET  
REVENUES**

July 1, 2026 - June 30, 2027

BUS DEPRECIATION

FUND NO. 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed	Budget	Line	Code	REVENUES Item	Prior Year Budget	Proposed	Budget
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$182,232.00)	*****	(\$695,965.00)	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	(245,534.00)	(234,511.00)	(234,511.00)
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)	(\$427,766.00)	*****	(\$930,476.00)

**BUDGET  
EXPENDITURES**

July 1, 2026 - June 30, 2027

BUS DEPRECIATION  
FUND NO. 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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								
				\$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

**BUS DEPRECIATION  
FUND NO. 424**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets	95,000.00	759,609.00					759,609.00			
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$95,000.00	\$759,609.00	\$0.00	\$0.00	\$0.00	\$0.00	\$759,609.00	\$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)	\$95,000.00	\$759,609.00	\$0.00	\$0.00	\$0.00	\$0.00	\$759,609.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(182,232.00)	(695,965.00)								
76		Revenues + Transfers In	(245,534.00)	(234,511.00)								
77		TOTAL REVENUE (lines 75 + 76)	(427,766.00)	(930,476.00)								
78												
79		Total Expenditures (line 64)	95,000.00	759,609.00								
80		Unappropriated Balance	332,766.00	170,867.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$427,766.00	\$930,476.00								

**BUDGET SUMMARY:**

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

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## FUND 436

### School District Modernization Facilities Fund

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#### FUND DESCRIPTION

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

#### REVENUE SOURCES

Category	Percentage
State Funds	100.0%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Capital Projects	100.0%

---

**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	(\$27,597,943.00)	*****	(\$27,606,048.00)	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	(750,000.00)	(950,000.00)		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			
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	(750,000.00)	*****	(950,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(750,000.00)	*****	(950,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(750,000.00)	*****	(950,000.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$28,347,943.00)	*****	(\$28,556,048.00)

**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
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**

**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		\$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	2,759,794.00	4,000,000.00					4,000,000.00			
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$2,759,794.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$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)	\$2,759,794.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(27,597,943.00)	(27,606,048.00)								
76		Revenues + Transfers In	(750,000.00)	(950,000.00)								
77		TOTAL REVENUE (lines 75 + 76)	(28,347,943.00)	(28,556,048.00)								
78												
79		Total Expenditures (line 64)	2,759,794.00	4,000,000.00								
80		Unappropriated Balance	25,588,149.00	24,556,048.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$28,347,943.00	\$28,556,048.00								

**BUDGET SUMMARY:**

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

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## FUND 710

### Employee Premium Stabilization Trust Fund

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#### FUND DESCRIPTION

An employee funded premium reduction program. This program can reduce medical deductibles to \$1,200 individuals/\$2,400 family.

#### REVENUE SOURCES

Category	Percentage
Local (employee contributions)	100%

#### EXPENDITURE BREAKDOWN

Category	Percentage
Benefits	95.8%
Services	4.2%

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

**TRUST FUNDS  
FUND NO: 710**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed	Budget	Line	Code	REVENUES Item	Prior Year Budget	Proposed	Budget
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$503,374.00)	*****	(\$729,789.00)	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	(20,000.00)	(20,000.00)		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			
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	(397,682.00)	*****	(327,585.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(377,682.00)	(307,585.00)		76	460000	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(397,682.00)	*****	(327,585.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(397,682.00)	*****	(327,585.00)		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(901,056.00)	*****	(\$1,057,374.00)

**BUDGET  
EXPENDITURES**

July 1, 2026 - June 30, 2027

TRUST FUNDS

FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
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	0.00	0.00
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**BUDGET  
EXPENDITURES**  
July 1, 2026 - June 30, 2027

**TRUST FUNDS  
FUND NO: 710**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program	\$347,500.00	\$414,850.00		\$397,350.00	\$17,500.00					
41												
42	600	TOTAL SUPPORT SERVICES	\$347,500.00	\$414,850.00	\$0.00	\$397,350.00	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		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)	\$347,500.00	\$414,850.00	\$0.00	\$397,350.00	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(503,374.00)	(729,789.00)								
76		Revenues + Transfers In	(397,682.00)	(327,585.00)								
77		TOTAL REVENUE (lines 75 + 76)	(901,056.00)	(1,057,374.00)								
78												
79		Total Expenditures (line 64)	347,500.00	414,850.00								
80		Unappropriated Balance	553,556.00	642,524.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$901,056.00	\$1,057,374.00								

**BUDGET SUMMARY:**

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



Jefferson Joint School District #251

**Every Student Can Learn and Succeed**

3850 E 300 N

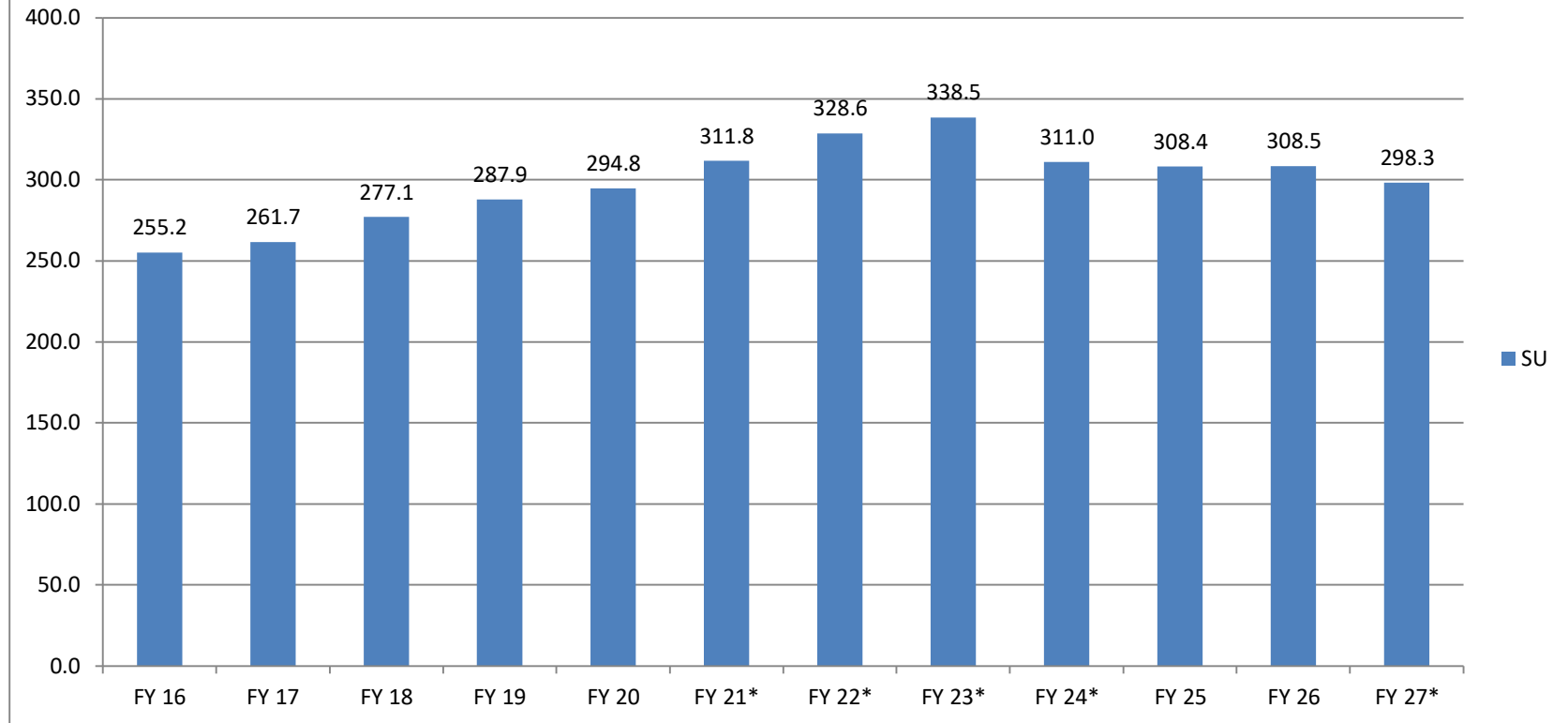
Rigby, ID 83442

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

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**SUPPLEMENTAL  
BUDGET INFORMATION**

## February 15 Support Units



\*FY 21, 22, 23 based on enrollment

\*FY 24 Protected at 97% of FY23 ADA

\*FY 27 Protected at 97% of FY26 ADA

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

School Year: 2026-2027

District: 251 Jefferson Joint School District

Statewide Information:		
Administrative Staff Index	0.00000	
Administrative Staff Index Cap	1.86643	100.00%
PERSI Plus FICA Employer Rate for Certificated Staff and Resource Officers	21.13%	
PERSI Plus FICA Employer Rate for All Other Non-Certificated Staff	19.61%	

District Information:	
Administrative Staff Index	1.80499
Administrative Staff Index (adjusted for cap)	1.80499
Mid-Term Support Units:	299.27000
Instructional / Pupil Service Staffing Percent	9.50%

	Staff Allowance Ratio	Staff Allowance FTE	Small District Staff Allowance		Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary	Certificated Preliminary Salary Based Apportionment
	a	(Units x a) b	< 40 units then + 0.5 FTE c	< 20 units then + 0.5 FTE d	e	(b + c + d + e) f	g	h	i	i	(i x i) k	(h x k) l
Administration	0.0750	22.44525	0.00000			22.44525	23.00000	22.44525	1.80499	46,668.00	84,235.13	1,890,678.63
Instructional	1.0210	305.55467	0.00000	0.00000	0.00000	305.55467	329.90000	305.55467			63,604.53	19,434,661.35
Pupil Service	0.0790	23.64233				23.64233	25.40000	23.64233			62,011.40	1,466,093.95
Subtotal Instructional and Pupil Service						329.19700	355.30000	329.19700				
Non-Certificated	0.3750	112.22625				112.22625	100.55310	112.22625		41,964.00		
TOTAL						463.86850	478.85310	463.86850				

	Non-Certificated Preliminary Salary Based Apportionment	Preliminary Salary Based Apportionment	Actual Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment Certificated and Resource Officers	Benefit Apportionment Other Non-Certificated	Total Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Allowances	Maximum Salary Apportionment	Salary Based Apportionment Plus Allowances
	(h x i) m	(l + m) n	o	Smaller: n or o p	\$ x 21.13% q	\$ x 19.61% r	(q + r) s	(Max 15%) t	u	v	w	x
Administration		1,890,678.63	2,500,736.00	0								1,890,678.63
Instructional		19,434,661.35	21,167,598.00	0				0.00	0.00	19,434,661.35	19,434,661.35	19,434,661.35
Pupil Service		1,466,093.95	1,609,290.00	0					0.00	1,466,093.95	1,466,093.95	1,466,093.95
Subtotal Instructional and Pupil Service		20,900,755.30	22,776,888.00					0.00	0.00	20,900,755.30		
			Resource Officers									
			0.00									
			Other Non-Certificated									
Non-Certificated	4,709,462.36	4,709,462.36	4,422,002.00	0								
			Subtotal Non-Certificated									
			4,422,002.00									4,709,462.36
TOTAL		27,500,896.29	29,699,626.00		4,815,829.99	923,525.57	5,739,355.56	0.00	0.00		20,900,755.30	27,500,896.28