

SCHOOL DISTRICT BUDGET

2026 - 2027

OROFINO JOINT SCHOOL DISTRICT

Name of School District

171

Organization Number

Clearwater/Nez Perce/Lewis

County

DEBBIE CRITCHFIELD  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
DEPARTMENT OF EDUCATION

P.O. BOX 83720  
BOISE, 83720-0027

2026-2027 SCHOOL BUDGET

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

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 15, 2026 and the Board of Trustees formally adopted this budget on June 15, 2026.

  
\_\_\_\_\_  
SUPERINTENDENT OF SCHOOLS

SIGNED:   
\_\_\_\_\_  
CHAIRPERSON OF THE BOARD

Brittany Goetz  
\_\_\_\_\_  
CONTACT PERSON

Orofino Joint School District No. 171  
\_\_\_\_\_  
SCHOOL DISTRICT/CHARTER NAME

goetzbb@jso171.org  
\_\_\_\_\_  
EMAIL ADDRESS

June 15, 2026  
\_\_\_\_\_  
DATE

(208) 476-5593  
\_\_\_\_\_  
PHONE NUMBER

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

CODE	CONTENTS	* BUDGET INCLUDED
	GENERAL FUND	
100	General M & O	*
	SPECIAL REVENUE FUNDS	
220	Forest Reserve Fund	*
230-39	Special Project (Local)	*
240-49	Special Project (State)	*
250-89	Special Project (Federal)	*
290	Child Nutrition Fund	*
	DEBT SERVICE FUNDS	
310	Bond Redemption & Interest Fund	
	CAPITAL PROJECT FUNDS	
410	Capital Construction Project Fund	
420	Plant Facilities Fund	*
430	Plant Facilities Fund-School Bldg Mai	*
	ENTERPRISE FUNDS	
510	Enterprise Fund	
	INTERNAL SERVICE FUNDS	
610	Internal Service Fund	*
710/20	Trust Funds	*

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



BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	1	Elementary School Program	3275,757	3311,213	2035,993	1111,131	37,500	116,589	10,000			
2	15	Secondary School Program	3242,867	3304,326	2018,118	1141,566	45,000	90,642	9,000			
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program	1208,848	1437,665	866,556	565,309	2,800	3,000				
6	522	Special Education Preschool Program	34,374	36,654	18,905	17,749						
7	524	Gifted & Talented Program										
8	531	Interscholastic Program	316,510	325,121	232,892	57,429	25,800	9,000				
9	532	School Activity Program	48,208	25,092	15,969	9,123						
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	8126,564	8440,071	5188,433	2902,307	111,100	219,231	19,000			
15												
16	611	Attendance-Guidance-Health Program	431,087	462,637	284,589	159,608	7,500	10,940				
17	616	Special Education Support Services Prg	531,207	493,516	280,919	145,597	61,000	6,000				
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program	392,779	407,721	203,628	146,506	57,587					
21	622	Educational Media Program	126,002	113,484	49,775	50,109	7,500	6,100				
22	623	Instruction-Related Technology Program	90,000	126,500			43,500	70,000	13,000			
23	624	Books and Periodicals										
24	631	Board of Education Program	24,441	17,531	1,890	1,141	14,000	500				
25	632	District Administration Program	248,047	260,380	132,472	59,108	58,800	10,000				
26												
27	641	School Administration Program	862,061	913,762	576,574	322,188	15,000					
28												
29	651	Business Operation Program	293,266	372,704	200,287	132,043	30,200	10,174				
30	655	Central Service Program										
31	656	Administrative Technology Services Prg										
32	661	Buildings-Care Program(Custodial)	905,239	930,167	285,716	160,966	315,400	33,800			134,285	
33												
34	664	Maintenance - Buildings and Equipment	405,292	846,800	159,848	116,787	113,700	64,000	392,465			
35	665	Maintenance - Grounds	9,500	1276,978	41,743	21,235	1,000	10,000	1203,000			
36	667	Security Program		3,000					3,000			
37												
38	681	Pupil - To School Trans. Program	819,353	839,353	358,444	279,009	44,050	153,850	4,000			
39	682	Pupil - Activity Trans. Program	48,876	51,128	43,813	7,315						
40	683	General Transportation Program	2,000	3,500				3,500				

BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Description	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
40	691	Other Support Services Program												
41														
42	600	TOTAL SUPPORT SERVICES	5189,150	7119,161	2619,698	1601,612	769,237	378,864	1615,465			134,285		
43														
44	710	Child Nutrition Program	83,000	83,000				83,000						
45	720	Community Services Program												
46	730	Enterprise Operations												
47	740	Student Activity Program												
48														
49	700	TOTAL NON-INSTRUCTION	83,000	83,000			83,000							
50														
51	810	Capital Assets												
52														
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS												
55														
56	911	Debt Services Program - Principal												
57	912	Debt Services Program - Interest												
58	913	Debt Services Program-Refunded Debt												
59	920	Fund Transfers Out	656,372	553,588									553,588	
60														
61	900	TOTAL OTHER SERVICES	656,372	553,588									553,588	
62														
63		TOTAL EXPENDITURES	14055,086	16195,820	7808,131	4503,919	880,337	681,095	1634,465			134,285	553,588	
64		(Lines 14+42+49+54+61)												
65														
66	950	Contingency Reserve												
67		(5% of line 63)												
68														
69		TOTAL EXPENDITURES + CONT. RESERVE	14055,086	16195,820										
70		(line 64 + line 66)												
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance		2410,827										
76		Revenues + Transfers In	14055,086	13784,993										
77		TOTAL REVENUE (LINES 75 + 76)	14055,086	16195,820										
78														
79		Total Expenditures + Cont. Reserve	14055,086	16195,820										
80		Unappropriated Balance												
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	14055,086	16195,820										

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Item	PRIOR YEAR		PROPOSED BUDGET		REVENUES	PRIOR YEAR		PROPOSED BUDGET	
			Budget	Line Amount	Budget	Line Amount		Budget	Line Amount	Totals	Totals
1	1320000	Estimated Fund Balance, July 1	2099,119	*****	2816,975	40429000	Other County				
2					141	420000	TOTAL COUNTY				*****
3	411100	Taxes - General M & O			142						
4	411200	Taxes - Supplemental			143	431100	Base Support Program				
5	411300	Taxes - Emergency			144	431200	Transportation Support				
6	411400	Taxes - Tort			145	431400	Exceptional Child/SED Support				
7	411500	Taxes - Cooperative			146	431500	Border Tuition Support				
8	411600	Taxes - Tuition			147	431600	Tuition Equivalency				
9	411700	Taxes - Migrant			148	431800	Benefit Apportionment				
10	411900	Taxes - Other			149	431900	Other State Support				
11	412100	Taxes - Plant Facility			150	432100	Driver Education Program				
12	412500	Taxes - Bond & Interest			151	432400	Professional Technical Program				
13		TOTAL TAXES		*****	152	438000	Revenue in Lieu of/Tax Replacement				
14	413000	Penalty: Delinquent Taxes			153	439000	Other State Revenue				*****
15					154	430000	TOTAL STATE				*****
16	414100	Tuition From Individuals			155						
17	414200	Tuition From Districts in Idaho			156						
18	414300	Tuition From Out of State Districts			157	442000	Indirect Unrestricted Federal				
19					158	443000	Direct Restricted Federal				
20	415000	Earnings on Investments	100	10,000	159	445100	Title I - ESEA				
21					160	445300	Perkins V - CTE				
22	416100	School Food Service			161	445400	Adult Education				
23	416200	Meal Sales: Non-reimbur.			162	445500	Child Nutrition Reimbursement				
24	416900	Other Food Sales			163	445600	IDEA Part B (School Age & Preschool)				
25					164	445900	Other Indirect Federal Programs				
26	417100	Admissions/Activities			165	448200	Impact Aid - P.L. 874				*****
27	417200	Bookstore Sales			166	440000	TOTAL FEDERAL				*****
28	417300	Clubs, Org. Dues, Etc.			167						
29	417400	School Fees & Charges			168						
30	417900	Other Student Revenues			169	451000	Proceeds: Bonds, Principal, Loan et al				
31					170		Proceeds: Disposal of Real or Personal				
32	418100	Community Service			171	453000	Property or Capital Lease Proceeds				*****
33					172	450000	TOTAL OTHER				*****
34	419100	Rentals			173						
35	419200	Contributions/Donations			174		TOTAL REVENUES	3,100			*****
36	419300	Transportation Fees	3,000	3,000	175						
37	419900	Other Local			176	460000	FUND TRANSFERS IN				
38		TOTAL OTHER LOCAL	3,100	*****	177						
39	410000	TOTAL LOCAL (Line 13 + 38)	3,100	*****	13,000	77					
					13,000		TOTAL BEG BAL + REVENUES + TRANSFERS	2102,219			*****
							(Lines 1 + 74 + 76)				2829,975



BUDGET EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Description	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
401	691	Other Support Services Program												
421	600	TOTAL SUPPORT SERVICES	352,881											
441	710	Child Nutrition Program												
451	720	Community Services Program												
461	730	Enterprise Operations												
471	740	Student Activity Program												
481														
491	700	TOTAL NON-INSTRUCTION												
511	810	Capital Assets	1145,531	2747,633						2747,633				
531														
541	800	TOTAL CAPITAL ASSET PROGRAMS	1145,531	2747,633						2747,633				
551														
561	911	Debt Services Program - Principal												
571	912	Debt Services Program - Interest												
581	913	Debt Services Program-Refunded Debt												
591	920	Fund Transfers Out	603,807	82,342										82,342
601														
611	900	TOTAL OTHER SERVICES	603,807	82,342										82,342
621														
631		TOTAL EXPENDITURES	2102,219	2829,975							2747,633			82,342
641		(Lines 14+42+49+54+61)												
651														
661														
671														
681														
691														
701														
711														
721														
731		BUDGET SUMMARY												
741														
751		Beginning Fund Balance	2099,119	2816,975										
the total on line 81.														
761		Revenues + Transfers In	3,100	13,000										
771		TOTAL REVENUE (LINES 75 + 76)	2102,219	2829,975										
781														
791		Total Expenditures + Cont. Reserve	2102,219	2829,975										
801		Unappropriated Balance												
811		TOTAL EXPD + CONT. RES + UNAPPR BAL	2102,219	2829,975										

BUDGET SUMMARY:

The total on line 77 must equal

BUDGET REVENUES

July 1, 2026 - June 30, 2027

M2306R20  
Local Special Projects  
FUND NO: 230

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		PRIOR YEAR		REVENUES Item	PROPOSED BUDGET	
			Line Amount	Totals	Budget	Line Amount		Budget	Totals
1	1320000	Estimated Fund Balance, July 1	4,992	9,406	140	1429000	Other County		
2					141	1420000	TOTAL COUNTY		*****
3	1411100	Taxes - General M & O			42				
4	1411200	Taxes - Supplemental			43	1431100	Base Support Program		
5	1411300	Taxes - Emergency			44	1431200	Transportation Support		
6	1411400	Taxes - Tort			45	1431400	Exceptional Child/SED Support		
7	1411500	Taxes - Cooperative			46	1431500	Border Tuition Support		
8	1411600	Taxes - Tuition			47	1431600	Tuition Equivalency		
9	1411700	Taxes - Migrant			48	1431800	Benefit Apportionment		
10	1411900	Taxes - Other			49	1431900	Other State Support		
11	1412100	Taxes - Plant Facility			50	1432100	Driver Education Program		
12	1412500	Taxes - Bond & Interest			51	1432400	Professional Technical Program		
13		TOTAL TAXES		*****	52	1438000	Revenue in Lieu of/Tax Replacement		
14	1413000	Penalty: Delinquent Taxes			53	1439000	Other State Revenue		*****
15					54	1430000	TOTAL STATE		*****
16	1414100	Tuition From Individuals			55				
17	1414200	Tuition From Districts in Idaho			56				
18	1414300	Tuition From Out of State Districts			57	1442000	Indirect Unrestricted Federal		
19					58	1443000	Direct Restricted Federal		
20	1415000	Earnings on Investments			59	1445100	Title I - ESEA		
21					60	1445300	Perkins V - CTE		
22	1416100	School Food Service			61	1445400	Adult Education		
23	1416200	Meal Sales: Non-reimbur.			62	1445500	Child Nutrition Reimbursement		
24	1416900	Other Food Sales			63	1445600	IDEA Part B (School Age & Preschool)		
25					64	1445900	Other Indirect Federal Programs		
26	1417100	Admissions/Activities			65	1448200	Impact Aid - P.L. 874		*****
27	1417200	Bookstore Sales			66	1440000	TOTAL FEDERAL		*****
28	1417300	Clubs, Org. Dues, Etc.			67				
29	1417400	School Fees & Charges			68				
30	1417900	Other Student Revenues			69	1451000	Proceeds: Bonds, Principal, Loan et al		
31					70		Proceeds: Disposal of Real or Personal		
32	1418100	Community Service			71	1453000	Property or Capital Lease Proceeds		*****
33					72	1450000	TOTAL OTHER		*****
34	1419100	Rentals			73				
35	1419200	Contributions/Donations		8,927	74		TOTAL REVENUES	8,927	*****
36	1419300	Transportation Fees			75				
37	1419900	Other Local			76	1460000	FUND TRANSFERS IN		
38		TOTAL OTHER LOCAL		8,927	77				*****
39	1410000	TOTAL LOCAL (Line 13 + 38)		8,927		1400000	TOTAL BEG BAL + REVENUES + TRANSFERS	13,919	*****
							(Lines 1 + 74 + 76)		9,406

BUDGET  
EXPENDITURES

July 1, 2026 - June 30, 2027

M230  
Local Special Projects  
FUND NO: 230

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
140	691	Other Support Services Program												
141														
142	600	TOTAL SUPPORT SERVICES												
143														
144	710	Child Nutrition Program												
145	720	Community Services Program	13,919		9,406				9,406					
146	730	Enterprise Operations												
147	740	Student Activity Program												
148														
149	700	TOTAL NON-INSTRUCTION	13,919		9,406				9,406					
150														
151	810	Capital Assets												
153														
154	800	TOTAL CAPITAL ASSET PROGRAMS												
155														
156	911	Debt Services Program - Principal												
157	912	Debt Services Program - Interest												
158	913	Debt Services Program-Refunded Debt												
159	920	Fund Transfers Out												
160														
161	900	TOTAL OTHER SERVICES												
162														
163		TOTAL EXPENDITURES	13,919		9,406				9,406					
164		(Lines 14+42+49+54+61)												
165														
166														
167														
168														
169														
170														
171														
172														
173		BUDGET SUMMARY												
174														
175		Beginning Fund Balance	4,992		9,406									
the total on line 81.														
176		Revenues + Transfers In	8,927											
177		TOTAL REVENUE (LINES 75 + 76)	13,919		9,406									
178														
179		Total Expenditures + Cont. Reserve	13,919		9,406									
180		Unappropriated Balance												
181		TOTAL EXPD + CONT. RES + UNAPPR BAL	13,919		9,406									

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	BUDGET		REVENUES Item	PRIOR YEAR		PROPOSED BUDGET
			Totals	Ln		Budget	Line Amount	
1	320000	Estimated Fund Balance, July 1	*****	*****	40429000	Other County		
2		TOTAL COUNTY			41420000	TOTAL COUNTY		*****
3	411100	Taxes - General M & O			42			
4	411200	Taxes - Supplemental			43431100	Base Support Program	1871,316	1932,582
5	411300	Taxes - Emergency			44431200	Transportation Support		
6	411400	Taxes - Tort			45431400	Exceptional Child/SED Support		
7	411500	Taxes - Cooperative			46431500	Border Tuition Support		
8	411600	Taxes - Tuition			47431600	Tuition Equivalency		
9	411700	Taxes - Migrant			48431800	Benefit Apportionment	118,655	134,855
10	41900	Taxes - Other			49431900	Other State Support		
11	412100	Taxes - Plant Facility			50432100	Driver Education Program		
12	412500	Taxes - Bond & Interest			51432400	Professional Technical Program		
13		TOTAL TAXES	*****	*****	52438000	Revenue in Lieu of Tax Replacement		
14	413000	Penalty: Delinquent Taxes			53439000	Other State Revenue		
15		TOTAL STATE			54430000	TOTAL STATE	1989,971	*****
16	41400	Tuition From Individuals			55			
17	414200	Tuition From Districts in Idaho			56			
18	414300	Tuition From Out of State Districts			57442000	Indirect Unrestricted Federal		
19		TOTAL INVESTMENTS			58443000	Direct Restricted Federal		
20	415000	Earnings on Investments			59445100	Title I - ESEA		
21		TOTAL FEDERAL			60445300	Perkins V - CTE		
22	416100	School Food Service			61445400	Adult Education		
23	416200	Meal Sales: Non-reimbur.			62445500	Child Nutrition Reimbursement		
24	416900	Other Food Sales			63445600	IDEA Part B (School Age & Preschool)		
25		TOTAL FEDERAL			64445900	Other Indirect Federal Programs		
26	417100	Admissions/Activities			65448200	Impact Aid - P.I. 874		
27	417200	Bookstore Sales			66440000	TOTAL FEDERAL		*****
28	417300	Clubs, Org. Dues, Etc.			67			
29	417400	School Fees & Charges			68			
30	417900	Other Student Revenues			69451000	Proceeds: Bonds, Principal, Loan et al		
31		TOTAL STUDENT REVENUES			70	Proceeds: Disposal of Real or Personal		
32	418100	Community Service			71453000	Property or Capital Lease Proceeds		
33		TOTAL OTHER			72450000	TOTAL OTHER		*****
34	419100	Rentals			73			
35	419200	Contributions/Donations			74	TOTAL REVENUES	2947,773	*****
36	419300	Transportation Fees			75			
37	419900	Other Local			76460000	FUND TRANSFERS IN		
38		TOTAL OTHER LOCAL			981,601	77		
39	410000	TOTAL LOCAL (Line 13 + 38)	*****	*****	981,601	TOTAL BEG BAL + REVENUES + TRANSFERS	2947,773	*****
		TOTAL LOCAL (Line 13 + 38)	*****	*****		(Lines 1 + 74 + 76)		3049,038



BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

M233 Youth Challenge Program  
FUND NO: 233

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance Judgment	Transfers
140	691	Other Support Services Program										
141												
142	600	TOTAL SUPPORT SERVICES										
143												
144	710	Child Nutrition Program										
145	720	Community Services Program										
146	730	Enterprise Operations										
147	740	Student Activity Program										
148												
149	700	TOTAL NON-INSTRUCTION										
150												
151	810	Capital Assets										
152												
153												
154	800	TOTAL CAPITAL ASSET PROGRAMS										
155												
156	911	Debt Services Program - Principal										
157	912	Debt Services Program - Interest										
158	913	Debt Services Program-Refunded Debt										
159	920	Fund Transfers Out	45,000	45,000								45,000
160												
161	900	TOTAL OTHER SERVICES	45,000	45,000								45,000
162												
163		TOTAL EXPENDITURES	2947,773	3094,038	653,174	328,427	2067,437					45,000
164		(Lines 14+42+49+54+61)										
165												
166												
167												
168												
169												
170												
171												
172												
173		BUDGET SUMMARY										
174												
175		Beginning Fund Balance										
176		Revenues + Transfers In	2947,773	3049,038								
177		TOTAL REVENUE (LINES 75 + 76)	2947,773	3049,038								
178												
179		Total Expenditures + Cont. Reserve	2947,773	3094,038								
180		Unappropriated Balance		-45,000								
181		TOTAL EXPD + CONT. RES + UNAPPR BAL	2947,773	3049,038								

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		Ln	Code	REVENUES Item	PRIOR YEAR	
			Line Amount	Totals				Budget	Budget
1	1320000	Estimated Fund Balance, July 1	*****		140	429000	Other County		
2		TOTAL COUNTY			141	420000	TOTAL COUNTY		*****
3	411100	Taxes - General M & O			142				
4	411200	Taxes - Supplemental			143	431100	Base Support Program		
5	411300	Taxes - Emergency			144	431200	Transportation Support		
6	411400	Taxes - Tort			145	431400	Exceptional Child/SED Support		
7	411500	Taxes - Cooperative			146	431500	Border Tuition Support		
8	411600	Taxes - Tuition			147	431600	Tuition Equivalency		
9	411700	Taxes - Migrant			148	431800	Benefit Apportionment		
10	411900	Taxes - Other			149	431900	Other State Support		
11	412100	Taxes - Plant Facility			150	432100	Driver Education Program		
12	412500	Taxes - Bond & Interest			151	432400	Professional Technical Program		
13		TOTAL TAXES	*****		152	438000	Revenue in Lieu of/Tax Replacement		
14	413000	Penalty: Delinquent Taxes			153	439000	Other State Revenue		*****
15		TOTAL STATE			154	430000	TOTAL STATE		*****
16	414100	Tuition From Individuals			155				
17	414200	Tuition From Districts in Idaho			156				
18	414300	Tuition From Out of State Districts			157	442000	Indirect Unrestricted Federal		
19					158	443000	Direct Restricted Federal		
20	415000	Earnings on Investments			159	445100	Title I - ESEA		
21					160	445300	Perkins V - CTE		
22	416100	School Food Service			161	445400	Adult Education		
23	416200	Meal Sales: Non-reimbur.			162	445500	Child Nutrition Reimbursement		
24	416900	Other Food Sales			163	445600	IDEA Part B (School Age & Preschool)		
25					164	445900	Other Indirect Federal Programs		
26	417100	Admissions/Activities			165	448200	Impact Aid - P.L. 874		*****
27	417200	Bookstore Sales			166	440000	TOTAL FEDERAL		*****
28	417300	Clubs, Org. Dues, Etc.			167				
29	417400	School Fees & Charges			168				
30	417900	Other Student Revenues			169	451000	Proceeds: Bonds, Principal, Loan et al		
31					170		Proceeds: Disposal of Real or Personal Property or Capital Lease Proceeds		
32	418100	Community Service			171	453000	Property or Capital Lease Proceeds		*****
33					172	450000	TOTAL OTHER		*****
34	419100	Rentals			173				
35	419200	Contributions/Donations			174		TOTAL REVENUES	20,465	*****
36	419300	Transportation Fees			175				
37	419900	Other Local			176	460000	FUND TRANSFERS IN		
38		TOTAL OTHER LOCAL	*****		177				
39	410000	TOTAL LOCAL (line 13 + 38)	*****		178			20,465	*****
		TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)			179	400000		20,465	*****



BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

Nez Perce Tribe Grants  
FUND NO: 236

NOTE: Round each entry to the nearest dollar amount.

Ln#	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits								
140	691	Other Support Services Program												
141														
142	600	TOTAL SUPPORT SERVICES												
143														
144	710	Child Nutrition Program												
145	720	Community Services Program												
146	730	Enterprise Operations												
147	740	Student Activity Program												
148														
149	700	TOTAL NON-INSTRUCTION												
150														
151	810	Capital Assets												
153														
154	800	TOTAL CAPITAL ASSET PROGRAMS												
155														
156	911	Debt Services Program - Principal												
157	912	Debt Services Program - Interest												
158	913	Debt Services Program-Refunded Debt												
159	920	Fund Transfers Out												
160														
161	900	TOTAL OTHER SERVICES												
162														
163		TOTAL EXPENDITURES												
164		(Lines 14+42+49+54+61)		20,465										
165														
166														
167														
168														
169														
170														
171														
172														
173		BUDGET SUMMARY												
174														
175		Beginning Fund Balance												
176		Revenues + Transfers In		20,465										
177		TOTAL REVENUE (LINES 75 + 76)		20,465										
178														
179		Total Expenditures + Cont. Reserve		20,465										
180		Unappropriated Balance												
181		TOTAL EXPD + CONT. RES + UNAPPR BAL		20,465										

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Item	REVENUES	Ln	Code	Item	REVENUES	PRIOR YEAR		PROPOSED BUDGET	
								Budget	Line Amount	Budget	Line Amount
1	320000	Estimated Fund Balance, July 1	1021,066	40	429000	Other County					
2		TOTAL COUNTY									*****
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		52	438000	Revenue in Lieu of Tax Replacement					
14	413000	Penalty: Delinquent Taxes		53	439000	Other State Revenue					*****
15		TOTAL STATE		54	430000	TOTAL STATE					*****
16	414100	Tuition From Individuals		55							
17	414200	Tuition From Districts in Idaho		56							
18	414300	Tuition From Out of State Districts		57	442000	Indirect Unrestricted Federal					
19		TOTAL TUITION		58	43000	Direct Restricted Federal					
20	415000	Earnings on Investments		59	445100	Title I - ESEA					
21		TOTAL INVESTMENTS		60	445300	Perkins V - CTE					
22	416100	School Food Service		61	445400	Adult Education					
23	416200	Meal Sales: Non-reimbur.		62	445500	Child Nutrition Reimbursement					
24	416900	Other Food Sales		63	445600	IDEA Part B (School Age & Preschool)					
25		TOTAL FOOD SALES		64	445900	Other Indirect Federal Programs					
26	417100	Admissions/Activities		65	448200	Impact Aid - P.L. 874					
27	417200	Bookstore Sales		66	440000	TOTAL FEDERAL					*****
28	417300	Clubs, Org. Dues, Etc.		67							
29	417400	School Fees & Charges		68							
30	417900	Other Student Revenues		69	451000	Proceeds: Bonds, Principal, Loan et al					
31		TOTAL STUDENT REVENUES		70		Proceeds: Disposal of Real or Personal					
32	418100	Community Service		71	453000	Property or Capital Lease Proceeds					
33		TOTAL COMMUNITY SERVICE		72	450000	TOTAL OTHER					*****
34	419100	Rentals		73							
35	419200	Contributions/Donations		74		TOTAL REVENUES			10		*****
36	419300	Transportation Fees		75							
37	419900	Other Local		76	460000	FUND TRANSFERS IN			950,000		
38		TOTAL OTHER LOCAL		100	77						
39	410000	TOTAL LOCAL (Line 13 + 38)		100	400000	TOTAL BEG BAL + REVENUES + TRANSFERS			1020,926		*****
						(Lines 1 + 74 + 76)					1021,166

BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
401	691	Other Support Services Program												
411														
421	600	TOTAL SUPPORT SERVICES												
431														
441	710	Child Nutrition Program												
451	720	Community Services Program												
461	730	Enterprise Operations												
471	740	Student Activity Program												
481														
491	700	TOTAL NON-INSTRUCTION												
501														
511	810	Capital Assets		1020,926		1021,166					1021,166			
531														
541	800	TOTAL CAPITAL ASSET PROGRAMS		1020,926		1021,166					1021,166			
551														
561	911	Debt Services Program - Principal												
571	912	Debt Services Program - Interest												
581	913	Debt Services Program-Refunded Debt												
591	920	Fund Transfers Out												
601														
611	900	TOTAL OTHER SERVICES												
621														
631		TOTAL EXPENDITURES		1020,926		1021,166					1021,166			
641		(Lines 14+42+49+54+61)												
651														
661														
671														
681														
691														
701														
711														
721														
731		BUDGET SUMMARY												
741														
751		Beginning Fund Balance		70,916		1021,066								
761		Revenues + Transfers In		950,010		100								
771		TOTAL REVENUE (LINES 75 + 76)		1020,926		1021,166								
781														
791		Total Expenditures + Cont. Reserve		1020,926		1021,166								
801		Unappropriated Balance												
811		TOTAL EXPD + CONT. RES + UNAPPR BAL		1020,926		1021,166								

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		PRIOR YEAR		REVENUES Item	PROPOSED BUDGET	
			Line Amount	Totals	Budget	*****		Line Amount	Totals
1	1320000	Estimated Fund Balance, July 1	12,691	12,691	12,691	12,691	Other County		
2		TOTAL COUNTY					TOTAL COUNTY		*****
3	411100	Taxes - General M & O					Base Support Program		
4	411200	Taxes - Supplemental					Transportation Support		
5	411300	Taxes - Emergency					Exceptional Child/SED Support		
6	411400	Taxes - Tort					Border Tuition Support		
7	411500	Taxes - Cooperative					Tuition Equivalency		
8	411600	Taxes - Tuition					Benefit Apportionment		
9	411700	Taxes - Migrant					Other State Support		
10	411900	Taxes - Other					Driver Education Program		
11	412100	Taxes - Plant Facility					Professional Technical Program		
12	412500	Taxes - Bond & Interest					Revenue in Lieu of Tax Replacement		
13		TOTAL TAXES		*****			Other State Revenue		*****
14	413000	Penalty: Delinquent Taxes					TOTAL STATE		*****
15									
16	414100	Tuition From Individuals					Indirect Unrestricted Federal		
17	414200	Tuition From Districts in Idaho					Direct Restricted Federal		
18	414300	Tuition From Out of State Districts					Title I - ESEA		
19							Perkins V - CTE		
20	415000	Earnings on Investments					Adult Education		
21							Child Nutrition Reimbursement		
22	416100	School Food Service					IDEA Part B (School Age & Preschool)		
23	416200	Meal Sales: Non-reimbur.					Other Indirect Federal Programs		
24	416900	Other Food Sales					Impact Aid - P.L. 874		
25							TOTAL FEDERAL		*****
26	417100	Admissions/Activities							
27	417200	Bookstore Sales					Proceeds: Bonds, Principal, Loan et al		
28	417300	Clubs, Org. Dues, Etc.					Proceeds: Disposal of Real or Personal		
29	417400	School Fees & Charges					Property or Capital Lease Proceeds		
30	417900	Other Student Revenues					TOTAL OTHER		*****
31									
32	418100	Community Service					TOTAL REVENUES		*****
33									
34	419100	Rentals					FUND TRANSFERS IN		
35	419200	Contributions/Donations							
36	419300	Transportation Fees							
37	419900	Other Local							
38		TOTAL OTHER LOCAL		*****					*****
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			TOTAL BEG BAL + REVENUES + TRANSFERS	12,691	*****
							(Lines 1 + 74 + 76)		12,691



BUDGET EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln Code	Functions/Programs	Prior Year		Proposed		300	400	500	600	700	800
		Budget	Salaries	Benefits	Services						
140	691	Other Support Services Program									
141	//////										
142	600	TOTAL SUPPORT SERVICES									
143	//////										
144	710	Child Nutrition Program									
145	720	Community Services Program									
146	730	Enterprise Operations									
147	740	Student Activity Program									
148	//////										
149	700	TOTAL NON-INSTRUCTION									
150	//////										
151	810	Capital Assets									
153	//////										
154	800	TOTAL CAPITAL ASSET PROGRAMS									
155	//////										
156	911	Debt Services Program - Principal									
157	912	Debt Services Program - Interest									
158	913	Debt Services Program-Refunded Debt									
159	920	Fund Transfers Out									
160	//////										
161	900	TOTAL OTHER SERVICES									
162	//////										
163	TOTAL EXPENDITURES		12,691		12,691						
164	(Lines 14+42+49+54+61)										
165	12,691										
166	//////										
167	//////										
168	//////										
169	//////										
170	//////										
171	//////										
172	//////										
173	BUDGET SUMMARY										
174	//////										
175	Beginning Fund Balance		12,691		12,691						
the total on line 81.											
176	Revenues + Transfers In										
177	TOTAL REVENUE (LINES 75 + 76)		12,691		12,691						
178	//////										
179	Total Expenditures + Cont. Reserve		12,691		12,691						
180	Unappropriated Balance										
181	TOTAL EXPD + CONT. RES + UNAPPR BAL		12,691		12,691						

BUDGET SUMMARY:

The total on line 77 must equal

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	Totals
1	1320000	Estimated Fund Balance, July 1	2,562	*****	2,294	40429000	Other County			
1	2				41	420000	TOTAL COUNTY		*****	
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 - Port			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		*****	52	438000	Revenue in Lieu of/Tax Replacement	80,405	80,405	
14	413000	Penalty: Delinquent Taxes			53	439000	Other State Revenue	80,405	*****	80,405
15					54	430000	TOTAL STATE	80,405	*****	
16	414100	Tuition From Individuals			55					
17	414200	Tuition From Districts in Idaho			56					
18	414300	Tuition From Out of State Districts			57	442000	Indirect Unrestricted Federal			
19					58	443000	Direct Restricted Federal			
20	415000	Earnings on Investments			59	445100	Title I - ESEA			
21					60	445300	Perkins V - CTE			
22	416100	School Food Service			61	445400	Adult Education			
23	416200	Meal Sales: Non-reimbur.			62	445500	Child Nutrition Reimbursement			
24	416900	Other Food Sales			63	445600	IDEA Part B (School Age & Preschool)			
25					64	445900	Other Indirect Federal Programs			
26	417100	Admissions/Activities			65	448200	Impact Aid - P.L. 874			
27	417200	Bookstore Sales			66	440000	TOTAL FEDERAL		*****	
28	417300	Clubs, Org. Dues, Etc.			67					
29	417400	School Fees & Charges			68					
30	417900	Other Student Revenues			69	451000	Proceeds: Bonds, Principal, Loan et al			
31					70		Proceeds: Disposal of Real or Personal			
32	418100	Community Service			71	453000	Property or Capital Lease Proceeds			
33					72	450000	TOTAL OTHER		*****	
34	419100	Rentals			73					
35	419200	Contributions/Donations			74		TOTAL REVENUES	80,405	*****	80,405
36	419300	Transportation Fees			75					
37	419900	Other Local			76	460000	FUND TRANSFERS IN			
38		TOTAL OTHER LOCAL		*****	77					
39	410000	TOTAL LOCAL (Line 13 + 38)		*****		400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	82,967	*****	82,699



NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
140	691	Other Support Services Program										
141												
142	600	TOTAL SUPPORT SERVICES	82,967	82,699			82,699					
143												
144	710	Child Nutrition Program										
145	720	Community Services Program										
146	730	Enterprise Operations										
147	740	Student Activity Program										
148												
149	700	TOTAL NON-INSTRUCTION										
150												
151	810	Capital Assets										
153												
154	800	TOTAL CAPITAL ASSET PROGRAMS										
155												
156	911	Debt Services Program - Principal										
157	912	Debt Services Program - Interest										
158	913	Debt Services Program-Refunded Debt										
159	920	Fund Transfers Out										
160												
161	900	TOTAL OTHER SERVICES										
162												
163		TOTAL EXPENDITURES	82,967	82,699			82,699					
164		(Lines 14+42+49+54+61)										
165												
166												
167												
168												
169												
170												
171												
172												
173		BUDGET SUMMARY										
174												
175		Beginning Fund Balance	2,562	2,294								
176		Revenues + Transfers In	80,405	80,405								
177		TOTAL REVENUE (LINES 75 + 76)	82,967	82,699								
178												
179		Total Expenditures + Cont. Reserve	82,967	82,699								
180		Unappropriated Balance										
181		TOTAL EXPD + CONT. RES + UNAPPR BAL	82,967	82,699								

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		REVENUES Item	PRIOR YEAR		PROPOSED BUDGET Totals
			Line Amount	Totals		Budget	Line Amount	
1	1320000	Estimated Fund Balance, July 1	*****		401429000	Other County		
2		TOTAL COUNTY			411420000			*****
3	411100	Taxes - General M & O			42			
4	411200	Taxes - Supplemental			431431100	Base Support Program		
5	411300	Taxes - Emergency			441431200	Transportation Support		
6	411400	Taxes - Tort			451431400	Exceptional Child/SED Support		
7	411500	Taxes - Cooperative			461431500	Border Tuition Support		
8	411600	Taxes - Tuition			471431600	Tuition Equivalency		
9	411700	Taxes - Migrant			481431800	Benefit Apportionment		
10	411900	Taxes - Other			491431900	Other State Support		
11	412100	Taxes - Plant Facility			501432100	Driver Education Program		
12	412500	Taxes - Bond & Interest			511432400	Professional Technical Program	68,010	
13		TOTAL TAXES		*****	521438000	Revenue in Lieu of Tax Replacement		
14	413000	Penalty: Delinquent Taxes			531439000	Other State Revenue		
15		TOTAL STATE			541430000		68,010	*****
16	414100	Tuition From Individuals			55			
17	414200	Tuition From Districts in Idaho			56			
18	414300	Tuition From Out of State Districts			571442000	Indirect Unrestricted Federal		
19		TOTAL DISTRICTS			581443000	Direct Restricted Federal		
20	415000	Earnings on Investments			591445100	Title I - ESEA		
21		TOTAL INVESTMENTS			601445300	Perkins V - CTE		
22	416100	School Food Service			611445400	Adult Education		
23	416200	Meal Sales: Non-reimbur.			621445500	Child Nutrition Reimbursement		
24	416900	Other Food Sales			631445600	IDEA Part B (School Age & Preschool)		
25		TOTAL FOOD SALES			641445900	Other Indirect Federal Programs		
26	417100	Admissions/Activities			651448200	Impact Aid - P.L. 874		
27	417200	Bookstore Sales			661440000	TOTAL FEDERAL		*****
28	417300	Clubs, Org. Dues, Etc.			67			
29	417400	School Fees & Charges			68			
30	417900	Other Student Revenues			691451000	Proceeds: Bonds, Principal, Loan et al		
31		TOTAL STUDENT REVENUES			70	Proceeds: Disposal of Real or Personal		
32	418100	Community Service			711453000	Property or Capital Lease Proceeds		
33		TOTAL COMMUNITY SERVICE			721450000	TOTAL OTHER		*****
34	419100	Rentals			73			
35	419200	Contributions/Donations			74	TOTAL REVENUES	68,010	*****
36	419300	Transportation Fees			75			
37	419900	Other Local			761460000	FUND TRANSFERS IN		
38		TOTAL OTHER LOCAL		*****	77			
39	410000	TOTAL LOCAL (Line 13 + 38)		*****	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	68,010	*****



BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

M243 Vocational Ed FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Ln Code	Functions/Programs	Proposed Budget	Prior Year Budget	100	200	300	400	500	600	700	800
140	691	Other Support Services Program									
141											
142	600	TOTAL SUPPORT SERVICES									
143											
144	710	Child Nutrition Program									
145	720	Community Services Program									
146	730	Enterprise Operations									
147	740	Student Activity Program									
148											
149	700	TOTAL NON-INSTRUCTION									
150											
151	810	Capital Assets									
152											
153											
154	800	TOTAL CAPITAL ASSET PROGRAMS									
155											
156	911	Debt Services Program - Principal									
157	912	Debt Services Program - Interest									
158	913	Debt Services Program-Refunded Debt									
159	920	Fund Transfers Out									
160											
161	900	TOTAL OTHER SERVICES									
162											
163		TOTAL EXPENDITURES									
164		(Lines 14+42+49+54+61)									
165											
166											
167											
168											
169											
170											
171											
172											
173		BUDGET SUMMARY									
174											
175		Beginning Fund Balance									
176		Revenues + Transfers In									
177		TOTAL REVENUE (LINES 75 + 76)									
178											
179		Total Expenditures + Cont. Reserve									
180		Unappropriated Balance									
181		TOTAL EXPD + CONT. RES + UNAPPR BAL									

BUDGET SUMMARY:

The total on line 77 must equal

BUDGET REVENUES

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Item	REVENUES		PROPOSED BUDGET		PRIOR YEAR		PROPOSED BUDGET	
			Ln	Code	Item	Totals	Line Amount	Budget	Line Amount	Totals
1	132000	Estimated Fund Balance, July 1	140	429000	Other County					
2			141	420000	TOTAL COUNTY					*****
3	411100	Taxes - General M & O	142							*****
4	411200	Taxes - Supplemental	143	431100	Base Support Program					
5	411300	Taxes - Emergency	144	431200	Transportation Support					
6	411400	Taxes - Tort	145	431400	Exceptional Child/SED Support					
7	411500	Taxes - Cooperative	146	431500	Border Tuition Support					
8	411600	Taxes - Tuition	147	431600	Tuition Equivalency					
9	411700	Taxes - Migrant	148	431800	Benefit Apportionment					
10	411900	Taxes - Other	149	431900	Other State Support		149,561		143,737	
11	412100	Taxes - Plant Facility	150	432100	Driver Education Program					
12	412500	Taxes - Bond & Interest	151	432400	Professional Technical Program					
13		TOTAL TAXES	152	438000	Revenue in Lieu of/Tax Replacement					
14	413000	Penalty: Delinquent Taxes	153	439000	Other State Revenue					
15			154	430000	TOTAL STATE		149,561		*****	143,737
16	414100	Tuition From Individuals	155							
17	414200	Tuition From Districts in Idaho	156							
18	414300	Tuition From Out of State Districts	157	442000	Indirect Unrestricted Federal					
19			158	443000	Direct Restricted Federal					
20	415000	Earnings on Investments	159	445100	Title I - ESEA					
21			160	445300	Perkins V - CTE					
22	416100	School Food Service	161	445400	Adult Education					
23	416200	Meal Sales: Non-reimbur.	162	445500	Child Nutrition Reimbursement					
24	416900	Other Food Sales	163	445600	IDEA Part B (School Age & Preschool)					
25			164	445900	Other Indirect Federal Programs					
26	417100	Admissions/Activities	165	448200	Impact Aid - P.L. 874					
27	417200	Bookstore Sales	166	440000	TOTAL FEDERAL					*****
28	417300	Clubs, Org. Dues, Etc.	167							
29	417400	School Fees & Charges	168							
30	417900	Other Student Revenues	169	451000	Proceeds: Bonds, Principal, Loan et al					
31			170		Proceeds: Disposal of Real or Personal					
32	418100	Community Service	171	453000	Property or Capital Lease Proceeds					
33			172	450000	TOTAL OTHER					*****
34	419100	Rentals	173							
35	419200	Contributions/Donations	174		TOTAL REVENUES		149,561		*****	143,737
36	419300	Transportation Fees	175							
37	419900	Other Local	176	460000	FUND TRANSFERS IN					
38		TOTAL OTHER LOCAL	177							*****
39	410000	TOTAL LOCAL (Line 13 + 38)	1400000		TOTAL BEG BAL + REVENUES + TRANSFERS		149,561		*****	143,737
					(Lines 1 + 74 + 76)					



BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln Code	Functions/Programs	Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800
401	691	Other Support Services Program									
421	600	TOTAL SUPPORT SERVICES	149,561	143,737	12,500	105,237	26,000				
441	710	Child Nutrition Program									
451	720	Community Services Program									
461	730	Enterprise Operations									
471	740	Student Activity Program									
491	700	TOTAL NON-INSTRUCTION									
511	810	Capital Assets									
541	800	TOTAL CAPITAL ASSET PROGRAMS									
561	911	Debt Services Program - Principal									
571	912	Debt Services Program - Interest									
581	913	Debt Services Program-Refunded Debt									
591	920	Fund Transfers Out									
611	900	TOTAL OTHER SERVICES									
631		TOTAL EXPENDITURES	149,561	143,737	12,500	105,237	26,000				
641		(Lines 14+42+49+54+61)									
651											
661											
671											
681											
691											
701											
711											
721											
731		BUDGET SUMMARY									
741											
751		Beginning Fund Balance									
761		Revenues + Transfers In	149,561	143,737							
771		TOTAL REVENUE (LINES 75 + 76)	149,561	143,737							
781											
791		Total Expenditures + Cont. Reserve	149,561	143,737							
801		Unappropriated Balance									
811		TOTAL EXPD + CONT. RES + UNAPPR BAL	149,561	143,737							

BUDGET SUMMARY:

The total on line 77 must equal





BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

M246 Safe & Drug Free Schools FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Salaries	Benefits	Purchased Services								
40	691	Other Support Services Program												
41														
42	600	TOTAL SUPPORT SERVICES	41,696		66,053									
43										66,053				
44	710	Child Nutrition Program												
45	720	Community Services Program												
46	730	Enterprise Operations												
47	740	Student Activity Program												
48														
49	700	TOTAL NON-INSTRUCTION												
50														
51	810	Capital Assets												
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS												
55														
56	911	Debt Services Program - Principal												
57	912	Debt Services Program - Interest												
58	913	Debt Services Program-Refunded Debt												
59	920	Fund Transfers Out												
60														
61	900	TOTAL OTHER SERVICES												
62														
63		TOTAL EXPENDITURES		48,096	72,453						72,453			
64		(Lines 14+42+49+54+61)												
65														
66														
67														
68														
69														
70														
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance	32,803		55,736									
76		Revenues + Transfers In	15,293		16,717									
77		TOTAL REVENUE (LINES 75 + 76)	48,096		72,453									
78														
79		Total Expenditures + Cont. Reserve	48,096		72,453									
80		Unappropriated Balance												
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	48,096		72,453									

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	ESTIMATED FUND BALANCE, JULY 1	PROPOSED BUDGET Line Amount	PRIOR YEAR Budget	REVENUES Item	Ln	Code	REVENUES Item	PROPOSED BUDGET Line Amount	PRIOR YEAR Budget
1	11320000	Estimated Fund Balance, July 1		*****		1401429000	Other County				
2						1411420000	TOTAL COUNTY				*****
3	411100	Taxes - General M & O				1431431100	Base Support Program				
4	411200	Taxes - Supplemental				1441431200	Transportation Support				
5	411300	Taxes - Emergency				1451431400	Exceptional Child/SED Support				
6	411400	Taxes - Tort				1461431500	Border Tuition Support				
7	411500	Taxes - Cooperative				1471431600	Tuition Equivalency				
8	411600	Taxes - Tuition				1481431800	Benefit Apportionment				
9	411700	Taxes - Migrant				1491431900	Other State Support				
10	411900	Taxes - Other				1501432100	Driver Education Program				
11	412100	Taxes - Plant Facility				1511432400	Professional Technical Program		481,869		
12	412500	Taxes - Bond & Interest				1521438000	Revenue in Lieu of/Tax Replacement				
13		TOTAL TAXES		*****		1531439000	Other State Revenue				*****
14	413000	Penalty: Delinquent Taxes				1541430000	TOTAL STATE		481,869		*****
15						155					
16	414100	Tuition From Individuals				156					
17	414200	Tuition From Districts in Idaho				1571442000	Indirect Unrestricted Federal				
18	414300	Tuition From Out of State Districts				1581443000	Direct Restricted Federal				
19						1591445100	Title I - ESEA				
20	415000	Earnings on Investments				1601445300	Perkins V - CTE				
21						1611445400	Adult Education				
22	416100	School Food Service				1621445500	Child Nutrition Reimbursement				
23	416200	Meal Sales: Non-reimbur.				1631445600	IDEA Part B (School Age & Preschool)				
24	416900	Other Food Sales				1641445900	Other Indirect Federal Programs				
25						1651448200	Impact Aid - P.L. 874				*****
26	417100	Admissions/Activities				1661440000	TOTAL FEDERAL				*****
27	417200	Bookstore Sales				167					
28	417300	Clubs, Org. Dues, Etc.				168					
29	417400	School Fees & Charges				1691451000	Proceeds: Bonds, Principal, Loan et al				
30	417900	Other Student Revenues				170		Proceeds: Disposal of Real or Personal			
31						1711453000	Property or Capital Lease Proceeds				*****
32	418100	Community Service				1721450000	TOTAL OTHER				*****
33						173					
34	419100	Rentals				174		TOTAL REVENUES		481,869	*****
35	419200	Contributions/Donations				175					
36	419300	Transportation Fees				1761460000	FUND TRANSFERS IN				
37	419900	Other Local				177					*****
38		TOTAL OTHER LOCAL		*****							*****
39	410000	TOTAL LOCAL (Line 13 + 38)		*****		14000000	TOTAL BEG BAL + REVENUES + TRANSFERS		481,869		*****
								(Lines 1 + 74 + 76)			



BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION										
50												
51	810	Capital Assets										
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS										
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program-Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES										
62												
63		TOTAL EXPENDITURES								50,980		
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance										
76		Revenues + Transfers In								481,869		
77		TOTAL REVENUE (LINES 75 + 76)								481,869		
78												
79		Total Expenditures + Cont. Reserve								50,980		
80		Unappropriated Balance								430,889		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL								481,869		

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	BUDGET		PROPOSED BUDGET		REVENUES Item	PRIOR YEAR		PROPOSED BUDGET	
			Ln	Code	Item	Line Amount		Totals	Ln	Code	Item
1	1320000	Estimated Fund Balance, July 1	40	429000	Other County						
2		TOTAL COUNTY	41	420000		*****					*****
3	411100	Taxes - General M & O	42								*****
4	41200	Taxes - Supplemental	43	431100	Base Support Program						
5	41300	Taxes - Emergency	44	431200	Transportation Support						
6	41400	Taxes - Tort	45	431400	Exceptional Child/SED Support						
7	41500	Taxes - Cooperative	46	431500	Border Tuition Support						
8	41600	Taxes - Tuition	47	431600	Tuition Equivalency						
9	41700	Taxes - Migrant	48	431800	Benefit Apportionment						
10	41900	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	52	438000	Revenue in Lieu of/Tax Replacement						*****
14	413000	Penalty: Delinquent Taxes	53	439000	Other State Revenue						*****
15		TOTAL STATE	54	430000							*****
16	41400	Tuition From Individuals	55								
17	414200	Tuition From Districts in Idaho	56								
18	414300	Tuition From Out of State Districts	57	442000	Indirect Unrestricted Federal						
19		Earnings on Investments	58	443000	Direct Restricted Federal			305,180		306,127	
20	415000	Earnings on Investments	59	445100	Title I - ESEA						
21		School Food Service	60	445300	Perkins V - CTE						
22	416100	School Food Service	61	445400	Adult Education						
23	416200	Meal Sales: Non-reimbur.	62	445500	Child Nutrition Reimbursement						
24	416900	Other Food Sales	63	445600	IDEA Part B (School Age & Preschool)						
25		Admissions/Activities	64	45900	Other Indirect Federal Programs						
26	417100	Admissions/Activities	65	448200	Impact Aid - P.L. 874						
27	417200	Bookstore Sales	66	440000	TOTAL FEDERAL			305,180		*****	306,127
28	417300	Clubs, Org. Dues, Etc.	67								
29	417400	School Fees & Charges	68								
30	417900	Other Student Revenues	69	451000	Proceeds: Bonds, Principal, Loan et al						
31		Community Service	70		Proceeds: Disposal of Real or Personal						
32	418100	Community Service	71	453000	Property or Capital Lease Proceeds						
33		Rentals	72	450000	TOTAL OTHER						*****
34	419100	Rentals	73								
35	419200	Contributions/Donations	74		TOTAL REVENUES			305,180		*****	306,127
36	419300	Transportation Fees	75								
37	419900	Other Local	76	460000	FUND TRANSFERS IN						
38		TOTAL OTHER LOCAL	77								*****
39	410000	TOTAL LOCAL (Line 13 + 38)			TOTAL BEG BAL + REVENUES + TRANSFERS			305,180		*****	306,127
					(Lines 1 + 74 + 76)						



BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

M251 Title I-A Improving Basic FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
140	691	Other Support Services Program	2,500											
141														
142	600	TOTAL SUPPORT SERVICES	26,988	2,517				2,517						
143														
144	710	Child Nutrition Program												
145	720	Community Services Program												
146	730	Enterprise Operations												
147	740	Student Activity Program												
148														
149	700	TOTAL NON-INSTRUCTION												
150														
151	810	Capital Assets												
153														
154	800	TOTAL CAPITAL ASSET PROGRAMS												
155														
156	911	Debt Services Program - Principal												
157	912	Debt Services Program - Interest												
158	913	Debt Services Program-Refunded Debt												
159	920	Fund Transfers Out												
160														
161	900	TOTAL OTHER SERVICES												
162														
163		TOTAL EXPENDITURES	305,180	306,127	164,475	134,310		7,342						
164		(Lines 14+42+49+54+61)												
165														
166														
167														
168														
169														
170														
171														
172														
173		BUDGET SUMMARY												
174														
175		Beginning Fund Balance												
		the total on line 81.												
176		Revenues + Transfers In	305,180	306,127										
177		TOTAL REVENUE (LINES 75 + 76)	305,180	306,127										
178														
179		Total Expenditures + Cont. Reserve	305,180	306,127										
180		Unappropriated Balance												
181		TOTAL EXPD + CONT. RES + UNAPPR BAL	305,180	306,127										

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Item	REVENUES		PRIOR YEAR		PROPOSED BUDGET		PROPOSED BUDGET	
			Ln	Code	Item	Totals	Budget	Line Amount	Totals	Line Amount
1	1320000	Estimated Fund Balance, July 1	140	429000	Other County					
2			141	420000	TOTAL COUNTY					*****
3	1411100	Taxes - General M & O	142							*****
4	1411200	Taxes - Supplemental	143	431100	Base Support Program					
5	1411300	Taxes - Emergency	144	431200	Transportation Support					
6	1411400	Taxes - Tort	145	431400	Exceptional Child/SED Support					
7	1411500	Taxes - Cooperative	146	431500	Border Tuition Support					
8	1411600	Taxes - Tuition	147	431600	Tuition Equivalency					
9	1411700	Taxes - Migrant	148	431800	Benefit Apportionment					
10	1411900	Taxes - Other	149	431900	Other State Support					
11	1412100	Taxes - Plant Facility	150	432100	Driver Education Program					
12	1412500	Taxes - Bond & Interest	151	432400	Professional Technical Program					
13		TOTAL TAXES	152	438000	Revenue in Lieu of/Tax Replacement					*****
14	1413000	Penalty: Delinquent Taxes	153	439000	Other State Revenue					*****
15			154	430000	TOTAL STATE					*****
16	1414100	Tuition From Individuals	155							
17	1414200	Tuition From Districts in Idaho	156							
18	1414300	Tuition From Out of State Districts	157	442000	Indirect Unrestricted Federal					
19			158	443000	Direct Restricted Federal					
20	1415000	Earnings on Investments	159	445100	Title I - ESEA					
21			160	445300	Perkins V - CTE					
22	1416100	School Food Service	161	445400	Adult Education					
23	1416200	Meal Sales: Non-reimbur.	162	445500	Child Nutrition Reimbursement					
24	1416900	Other Food Sales	163	445600	IDEA Part B (School Age & Preschool)	372,471		276,976		
25			164	445900	Other Indirect Federal Programs					
26	1417100	Admissions/Activities	165	448200	Impact Aid - P.L. 874					
27	1417200	Bookstore Sales	166	440000	TOTAL FEDERAL	372,471		276,976		
28	1417300	Clubs, Org. Dues, Etc.	167							
29	1417400	School Fees & Charges	168							
30	1417900	Other Student Revenues	169	451000	Proceeds: Bonds, Principal, Loan et al					
31			170		Proceeds: Disposal of Real or Personal					
32	1418100	Community Service	171	453000	Property or Capital Lease Proceeds					
33			172	450000	TOTAL OTHER					*****
34	1419100	Rentals	173							
35	1419200	Contributions/Donations	174		TOTAL REVENUES	372,471		276,976		
36	1419300	Transportation Fees	175							
37	1419900	Other Local	176	460000	FUND TRANSFERS IN					
38		TOTAL OTHER LOCAL	177							17,038
39	1410000	TOTAL LOCAL (Line 13 + 38)	1400000		TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	372,471		294,014		*****



BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
441		Other Support Services Program												
442	600	TOTAL SUPPORT SERVICES												
443														
444	710	Child Nutrition Program												
445	720	Community Services Program												
446	730	Enterprise Operations												
447	740	Student Activity Program												
448														
449	700	TOTAL NON-INSTRUCTION												
450														
451	810	Capital Assets												
452														
453														
454	800	TOTAL CAPITAL ASSET PROGRAMS												
455														
456	911	Debt Services Program - Principal												
457	912	Debt Services Program - Interest												
458	913	Debt Services Program-Refunded Debt												
459	920	Fund Transfers Out												
460														
461	900	TOTAL OTHER SERVICES												
462														
463		TOTAL EXPENDITURES	372,471		294,014		183,988		110,026					
464		(Lines 14+42+49+54+61)												
465														
466														
467														
468														
469														
470														
471														
472														
473		BUDGET SUMMARY												
474														
475		Beginning Fund Balance												
476		Revenues + Transfers In	372,471		294,014									
477		TOTAL REVENUE (LINES 75 + 76)	372,471		294,014									
478														
479		Total Expenditures + Cont. Reserve	372,471		294,014									
480		Unappropriated Balance												
481		TOTAL EXPD + CONT. RES + UNAPPR BAL	372,471		294,014									

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		REVENUES Item	PRIOR YEAR		PROPOSED BUDGET Totals
			Line Amount	*****		Budget	Line Amount	
1	1320000	Estimated Fund Balance, July 1			40429000	Other County		
2		TOTAL COUNTY	41420000	*****				*****
3	411100	Taxes - General M & O			42			
4	411200	Taxes - Supplemental			43431100	Base Support Program		
5	411300	Taxes - Emergency			44431200	Transportation Support		
6	411400	Taxes - Tort			45431400	Exceptional Child/SED Support		
7	411500	Taxes - Cooperative			46431500	Border Tuition Support		
8	411600	Taxes - Tuition			47431600	Tuition Equivalency		
9	411700	Taxes - Migrant			48431800	Benefit Apportionment		
10	411900	Taxes - Other			49431900	Other State Support		
11	412100	Taxes - Plant Facility			50432100	Driver Education Program		
12	412500	Taxes - Bond & Interest			51432400	Professional Technical Program		
13		TOTAL TAXES		*****	52438000	Revenue in Lieu of Tax Replacement		
14	413000	Penalty: Delinquent Taxes			53439000	Other State Revenue		*****
15		TOTAL STATE	54430000	*****				*****
16	414100	Tuition From Individuals			551			
17	414200	Tuition From Districts in Idaho			561			
18	414300	Tuition From Out of State Districts			57442000	Indirect Unrestricted Federal		
19		TOTAL TUITION			58443000	Direct Restricted Federal		
20	415000	Earnings on Investments			59445100	Title I - ESEA		
21		TOTAL EARNINGS ON INVESTMENTS			60445300	Perkins V - CTE		
22	416100	School Food Service			61445400	Adult Education		
23	416200	Meal Sales: Non-reimbur.			62445500	Child Nutrition Reimbursement		
24	416900	Other Food Sales			63445600	IDEA Part B (School Age & Preschool)	16,613	16,614
25		TOTAL FOOD SALES			64445900	Other Indirect Federal Programs		
26	417100	Admissions/Activities			65448200	Impact Aid - P.L. 874		
27	417200	Bookstore Sales			66440000	TOTAL FEDERAL	16,613	*****
28	417300	Clubs, Org. Dues, Etc.			671			
29	417400	School Fees & Charges			681			
30	417900	Other Student Revenues			69451000	Proceeds: Bonds, Principal, Loan et al		
31		TOTAL STUDENT REVENUES			701	Proceeds: Disposal of Real or Personal		
32	418100	Community Service			71453000	Property or Capital Lease Proceeds		
33		TOTAL COMMUNITY SERVICE			72450000	TOTAL OTHER		*****
34	419100	Rentals			731			
35	419200	Contributions/Donations			741	TOTAL REVENUES	16,613	*****
36	419300	Transportation Fees			751			
37	419900	Other Local			76460000	FUND TRANSFERS IN	2,239	938
38		TOTAL OTHER LOCAL		*****	771			
39	410000	TOTAL LOCAL (Line 13 + 38)		*****	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	18,852	*****
		TOTAL BUDGET						17,552



NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Retirement Debt	Insurance Judgment	Transfers
140	691	Other Support Services Program										
141												
142	600	TOTAL SUPPORT SERVICES										
143												
144	710	Child Nutrition Program										
145	720	Community Services Program										
146	730	Enterprise Operations										
147	740	Student Activity Program										
148												
149	700	TOTAL NON-INSTRUCTION										
150												
151	810	Capital Assets										
153												
154	800	TOTAL CAPITAL ASSET PROGRAMS										
155												
156	911	Debt Services Program - Principal										
157	912	Debt Services Program - Interest										
158	913	Debt Services Program-Refunded Debt										
159	920	Fund Transfers Out										
160												
161	900	TOTAL OTHER SERVICES										
162												
163		TOTAL EXPENDITURES	18,852	17,552	11,952	5,600						
164		(Lines 14+42+49+54+61)										
165												
166												
167												
168												
169												
170												
171												
172												
173		BUDGET SUMMARY										
174												
175		Beginning Fund Balance										
the total on line 81.												
176		Revenues + Transfers In	18,852	17,552								
177		TOTAL REVENUE (LINES 75 + 76)	18,852	17,552								
178												
179		Total Expenditures + Cont. Reserve	18,852	17,552								
180		Unappropriated Balance										
181		TOTAL EXPD + CONT. RES + UNAPPR BAL	18,852	17,552								

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Ln Code	REVENUES Item	PROPOSED BUDGET		REVENUES Item	PRIOR YEAR		PROPOSED BUDGET Totals
			Line Amount	Totals		Budget	Line Amount	
1	1320000	Estimated Fund Balance, July 1	*****		401429000	Other County		*****
2	1				411420000	TOTAL COUNTY		*****
3	411100	Taxes - General M & O			421			
4	411200	Taxes - Supplemental			431431100	Base Support Program		
5	411300	Taxes - Emergency			441431200	Transportation Support		
6	411400	Taxes - Tort			451431400	Exceptional Child/SED Support		
7	411500	Taxes - Cooperative			461431500	Border Tuition Support		
8	411600	Taxes - Tuition			471431600	Tuition Equivalency		
9	411700	Taxes - Migrant			481431800	Benefit Apportionment		
10	411900	Taxes - Other			491431900	Other State Support		
11	412100	Taxes - Plant Facility			501432100	Driver Education Program		
12	412500	Taxes - Bond & Interest			511432400	Professional Technical Program		
13		TOTAL TAXES	*****		521438000	Revenue in Lieu of Tax Replacement		*****
14	413000	Penalty: Delinquent Taxes			531439000	Other State Revenue		*****
15					541430000	TOTAL STATE		*****
16	414100	Tuition From Individuals			551			
17	414200	Tuition From Districts in Idaho			561			
18	414300	Tuition From Out of State Districts			571442000	Indirect Unrestricted Federal		
19					581443000	Direct Restricted Federal		
20	415000	Earnings on Investments			591445100	Title I - ESEA		
21					601445300	Perkins V - CTE		
22	416100	School Food Service			611445400	Adult Education		
23	416200	Meal Sales: Non-reimbur.			621445500	Child Nutrition Reimbursement		
24	416900	Other Food Sales			631445600	IDEA Part B (School Age & Preschool)		
25					641445900	Other Indirect Federal Programs	355,000	355,000
26	417100	Admissions/Activities			651448200	Impact Aid - P.L. 874		
27	417200	Bookstore Sales			661440000	TOTAL FEDERAL	355,000	355,000
28	417300	Clubs, Org. Dues, Etc.			671			
29	417400	School Fees & Charges			681			
30	417900	Other Student Revenues			691451000	Proceeds: Bonds, Principal, Loan et al		
31					701	Proceeds: Disposal of Real or Personal		
32	418100	Community Service			711453000	Property or Capital Lease Proceeds		
33					721450000	TOTAL OTHER		*****
34	419100	Rentals			731			
35	419200	Contributions/Donations			741	TOTAL REVENUES	355,000	355,000
36	419300	Transportation Fees			751			
37	419900	Other Local			761460000	FUND TRANSFERS IN	300,000	200,000
38		TOTAL OTHER LOCAL	*****		771			*****
39	410000	TOTAL LOCAL (Line 13 + 38)	*****		1400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	655,000	555,000



BUDGET  
EXPENDITURES

July 1, 2026 - June 30, 2027

M260  
School-Based Medicaid  
FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	655,000	555,000	357,542	197,458						
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION										
50												
51	810	Capital Assets										
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS										
55												
56	911	Debt Services Program - Principal										
57	912	Debt Services Program - Interest										
58	913	Debt Services Program-Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES										
62												
63		TOTAL EXPENDITURES	655,000	555,000	357,542	197,458						
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance										
76		Revenues + Transfers In	655,000	555,000								
77		TOTAL REVENUE (LINES 75 + 76)	655,000	555,000								
78												
79		Total Expenditures + Cont. Reserve	655,000	555,000								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	655,000	555,000								

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		REVENUES Item	PRIOR YEAR		PROPOSED BUDGET Totals
			Line Amount	*****		Budget	Line Amount	
1	1320000	Estimated Fund Balance, July 1			401429000	Other County		
2		TOTAL COUNTY	411420000	*****				*****
3	411100	Taxes - General M & O			431431100	Base Support Program		
4	4141200	Taxes - Supplemental			441431200	Transportation Support		
5	411300	Taxes - Emergency			451431400	Exceptional Child/SED Support		
6	411400	Taxes - Tort			461431500	Border Tuition Support		
7	411500	Taxes - Cooperative			471431600	Tuition Equivalency		
8	411600	Taxes - Tuition			481431800	Benefit Apportionment		
9	411700	Taxes - Migrant			491431900	Other State Support		
10	411900	Taxes - Other			501432100	Driver Education Program		
11	412100	Taxes - Plant Facility			511432400	Professional Technical Program		
12	412500	Taxes - Bond & Interest			521438000	Revenue in Lieu of/Tax Replacement		
13		TOTAL TAXES		*****				*****
14	413000	Penalty: Delinquent Taxes			531439000	Other State Revenue		
15		TOTAL STATE	541430000	*****				*****
16	414100	Tuition From Individuals			551			
17	414200	Tuition From Districts in Idaho			561			
18	414300	Tuition From Out of State Districts			571442000	Indirect Unrestricted Federal		
19					581443000	Direct Restricted Federal		
20	415000	Earnings on Investments			591445100	Title I - ESEA		
21					601445300	Perkins V - CTE		
22	416100	School Food Service			611445400	Adult Education		
23	416200	Meal Sales: Non-reimbur.			621445500	Child Nutrition Reimbursement		
24	416900	Other Food Sales			631445600	IDEA Part B (School Age & Preschool)		
25					641445900	Other Indirect Federal Programs	51,273	31,636
26	417100	Admissions/Activities			651448200	Impact Aid - P.L. 874		
27	417200	Bookstore Sales			661440000	TOTAL FEDERAL	51,273	*****
28	417300	Clubs, Org. Dues, Etc.			671			
29	417400	School Fees & Charges			681			
30	417900	Other Student Revenues			691451000	Proceeds: Bonds, Principal, Loan et al		
31					701	Proceeds: Disposal of Real or Personal Property or Capital Lease Proceeds		
32	418100	Community Service			711453000	Property or Capital Lease Proceeds		
33					721450000	TOTAL OTHER		*****
34	419100	Rentals			731			
35	419200	Contributions/Donations			741	TOTAL REVENUES	51,273	*****
36	419300	Transportation Fees			751			
37	419900	Other Local			761460000	FUND TRANSFERS IN		
38		TOTAL OTHER LOCAL		*****				
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			51,273	*****
		TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)						31,636



NOTE: Round each entry to the nearest dollar amount.

Ln Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
		Budget	Budget	Salaries	Benefits								
140	691	Other Support Services Program											
141		=====											
142	600	1,300	1,300				300	1,000					
143		=====											
144	710	Child Nutrition Program											
145	720	Community Services Program											
146	730	Enterprise Operations											
147	740	Student Activity Program											
148		=====											
149	700	TOTAL NON-INSTRUCTION											
150		=====											
151	810	Capital Assets											
153		=====											
154	800	TOTAL CAPITAL ASSET PROGRAMS											
155		=====											
156	911	Debt Services Program - Principal											
157	912	Debt Services Program - Interest											
158	913	Debt Services Program-Refunded Debt											
159	920	Fund Transfers Out											
160		=====											
161	900	TOTAL OTHER SERVICES											
162		=====											
163		51,273	31,636	11,162	17,392		2,082	1,000					
164		TOTAL EXPENDITURES (Lines 14+42+49+54+61)											
165		=====											
166		=====											
167		=====											
168		=====											
169		=====											
170		=====											
171		=====											
172		=====											
173		BUDGET SUMMARY											
174		=====											
175		Beginning Fund Balance											
176													
177		51,273	31,636	11,162	17,392		2,082	1,000					
178		TOTAL REVENUE (LINES 75 + 76)											
179		=====											
180		Total Expenditures + Cont. Reserve											
181		51,273	31,636										
182		Unappropriated Balance											
183		=====											
184		TOTAL EXPD + CONT. RES + UNAPPR BAL											
185		51,273	31,636										

BUDGET SUMMARY:

The total on line 77 must equal





BUDGET  
EXPENDITURES

Title II-A - Improving Teacher  
FUND NO: 271

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
40	691	Other Support Services Program												
41														
42	600	TOTAL SUPPORT SERVICES	65,727	42,809	30,000	12,809								
43														
44	710	Child Nutrition Program												
45	720	Community Services Program												
46	730	Enterprise Operations												
47	740	Student Activity Program												
48														
49	700	TOTAL NON-INSTRUCTION												
50														
51	810	Capital Assets												
53														
54	800	TOTAL CAPITAL ASSET PROGRAMS												
55														
56	911	Debt Services Program - Principal												
57	912	Debt Services Program - Interest												
58	913	Debt Services Program-Refunded Debt												
59	920	Fund Transfers Out												
60														
61	900	TOTAL OTHER SERVICES												
62														
63		TOTAL EXPENDITURES	65,727	42,809	30,000	12,809								
64		(Lines 14+42+49+54+61)												
65														
66														
67														
68														
69														
70														
71														
72														
73		BUDGET SUMMARY												
74														
75		Beginning Fund Balance												
76		Revenues + Transfers In	65,727	42,809										
77		TOTAL REVENUE (LINES 75 + 76)	65,727	42,809										
78														
79		Total Expenditures + Cont. Reserve	65,727	42,809										
80		Unappropriated Balance												
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	65,727	42,809										

BUDGET SUMMARY:

The total on line 77 must equal

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	BUDGET		PROPOSED BUDGET		PRIOR YEAR		REVENUES		PROPOSED BUDGET	
			Line Amount	Totals	Line Amount	Totals	Budget		Item	Line Amount	Totals	
1	1320000	Estimated Fund Balance, July 1	*****		401429000	Other County						*****
2					41420000	TOTAL COUNTY						*****
3	411100	Taxes - General M & O			42							
4	411200	Taxes - Supplemental			43431100	Base Support Program						
5	411300	Taxes - Emergency			44431200	Transportation Support						
6	411400	Taxes - Tort			45431400	Exceptional Child/SED Support						
7	411500	Taxes - Cooperative			46431500	Border Tuition Support						
8	411600	Taxes - Tuition			47431600	Tuition Equivalency						
9	411700	Taxes - Migrant			48431800	Benefit Apportionment						
10	411900	Taxes - Other			49431900	Other State Support						
11	412100	Taxes - Plant Facility			50432100	Driver Education Program						
12	412500	Taxes - Bond & Interest			51432400	Professional Technical Program						
13		TOTAL TAXES	*****		524338000	Revenue in Lieu of Tax Replacement						*****
14	413000	Penalty: Delinquent Taxes			534399000	Other State Revenue						*****
15					54430000	TOTAL STATE						*****
16	414100	Tuition From Individuals			55							
17	414200	Tuition From Districts in Idaho			56							
18	414300	Tuition From Out of State Districts			57442000	Indirect Unrestricted Federal						
19					58443000	Direct Restricted Federal						
20	415000	Earnings on Investments			59445100	Title I - ESEA						
21					60445300	Perkins V - CTE						
22	416100	School Food Service			61445400	Adult Education						
23	416200	Meal Sales: Non-reimbur.			62445500	Child Nutrition Reimbursement						
24	416900	Other Food Sales			63445600	IDEA Part B (School Age & Preschool)						
25					64445900	Other Indirect Federal Programs		5,846				
26	417100	Admissions/Activities			65448200	Impact Aid - P.I. 874						
27	417200	Bookstore Sales			66440000	TOTAL FEDERAL		5,846				*****
28	417300	Clubs, Org. Dues, Etc.			67							
29	417400	School Fees & Charges			68							
30	417900	Other Student Revenues			69451000	Proceeds: Bonds, Principal, Loan et al						
31					70	Proceeds: Disposal of Real or Personal						
32	418100	Community Service			71453000	Property or Capital Lease Proceeds						
33					72450000	TOTAL OTHER						*****
34	419100	Rentals			73							
35	419200	Contributions/Donations			74	TOTAL REVENUES		5,846				*****
36	419300	Transportation Fees			75							
37	419900	Other Local			76460000	FUND TRANSFERS IN						
38		TOTAL OTHER LOCAL	*****		77							*****
39	410000	TOTAL LOCAL (Line 13 + 38)	*****		400000	TOTAL BEG BAL + REVENUES + TRANSFERS		5,846				*****
						(Lines 1 + 74 + 76)						

BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Line Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
		Budget	Budget	Salaries	Benefits								
141	Other Support Services Program	5,846											
142	TOTAL SUPPORT SERVICES	5,846											
143	Child Nutrition Program												
144	Community Services Program												
145	Enterprise Operations												
146	Student Activity Program												
147	TOTAL NON-INSTRUCTION												
148	Capital Assets												
149	TOTAL CAPITAL ASSET PROGRAMS												
150	Debt Services Program - Principal												
151	Debt Services Program - Interest												
152	Debt Services Program-Refunded Debt												
153	Fund Transfers Out												
154	TOTAL OTHER SERVICES												
155	TOTAL EXPENDITURES	5,846											
156	(Lines 14+42+49+54+61)												
157	BUDGET SUMMARY												
158	Beginning Fund Balance												
159	Revenues + Transfers In	5,846											
160	TOTAL REVENUE (LINES 75 + 76)	5,846											
161	Total Expenditures + Cont. Reserve	5,846											
162	Unappropriated Balance												
163	TOTAL EXPD + CONT. RES + UNAPPR BAL	5,846											

BUDGET SUMMARY:

The total on line 77 must equal





BUDGET EXPENDITURES

July 1, 2026 - June 30, 2027

M273 Title IV-A, ESEA - Safe & Drug FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800
40	691	Other Support Services Program										
141												
142	600	TOTAL SUPPORT SERVICES	1,361									
143												
144	710	Child Nutrition Program										
145	720	Community Services Program										
146	730	Enterprise Operations										
147	740	Student Activity Program										
148												
149	700	TOTAL NON-INSTRUCTION										
150												
151	810	Capital Assets										
153												
154	800	TOTAL CAPITAL ASSET PROGRAMS										
155												
156	911	Debt Services Program - Principal										
157	912	Debt Services Program - Interest										
158	913	Debt Services Program-Refunded Debt										
159	920	Fund Transfers Out										
160												
161	900	TOTAL OTHER SERVICES										
162												
163		TOTAL EXPENDITURES	1,361									
164		(Lines 14+42+49+54+61)										
165												
166												
167												
168												
169												
170												
171												
172												
173		BUDGET SUMMARY										
174												
175		Beginning Fund Balance	1,361									
176		Revenues + Transfers In										
177		TOTAL REVENUE (LINES 75 + 76)	1,361									
178												
179		Total Expenditures + Cont. Reserve	1,361									
180		Unappropriated Balance										
181		TOTAL EXPD + CONT. RES + UNAPPR BAL	1,361									

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		Ln	Code	REVENUES Item	PRIOR YEAR		PROPOSED BUDGET Totals
			Line Amount	Totals				Budget	Budget	
1	1320000	Estimated Fund Balance, July 1	*****		40	429000	Other County			
2					41	420000	TOTAL COUNTY			*****
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	*****		52	438000	Revenue in Lieu of/Tax Replacement			
14	413000	Penalty: Delinquent Taxes			53	439000	Other State Revenue			*****
15					54	430000	TOTAL STATE			*****
16	414100	Tuition From Individuals			55					
17	414200	Tuition From Districts in Idaho			56					
18	414300	Tuition From Out of State Districts			57	442000	Indirect Unrestricted Federal			
19					58	443000	Direct Restricted Federal			
20	415000	Earnings on Investments			59	445100	Title I - ESEA			
21					60	445300	Perkins V - CTE			
22	416100	School Food Service			61	445400	Adult Education			
23	416200	Meal Sales: Non-reimbur.			62	445500	Child Nutrition Reimbursement			
24	416900	Other Food Sales			63	445600	IDEA Part B (School Age & Preschool)			
25					64	445900	Other Indirect Federal Programs	40,225		
26	417100	Admissions/Activities			65	448200	Impact Aid - P. L. 874			*****
27	417200	Bookstore Sales			66	440000	TOTAL FEDERAL	40,225		*****
28	417300	Clubs, Org. Dues, Etc.			67					
29	417400	School Fees & Charges			68					
30	417900	Other Student Revenues			69	451000	Proceeds: Bonds, Principal, Loan et al			
31					70		Proceeds: Disposal of Real or Personal			
32	418100	Community Service			71	453000	Property or Capital Lease Proceeds			*****
33					72	450000	TOTAL OTHER			*****
34	419100	Rentals			73					
35	419200	Contributions/Donations			74		TOTAL REVENUES	40,225		*****
36	419300	Transportation Fees			75					
37	419900	Other Local			76	460000	FUND TRANSFERS IN			938
38		TOTAL OTHER LOCAL	*****		77					*****
39	410000	TOTAL LOCAL (Line 13 + 38)	*****				TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	41,163		*****



BUDGET  
EXPENDITURES

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Budget	Budget	Prior Year	Proposed	100	200	300	400	500	600	700	800
140	691	Other Support Services Program												
141														
142	600	TOTAL SUPPORT SERVICES		3,455										
143														
144	710	Child Nutrition Program												
145	720	Community Services Program												
146	730	Enterprise Operations												
147	740	Student Activity Program												
148														
149	700	TOTAL NON-INSTRUCTION												
150														
151	810	Capital Assets												
153														
154	800	TOTAL CAPITAL ASSET PROGRAMS												
155														
156	911	Debt Services Program - Principal												
157	912	Debt Services Program - Interest												
158	913	Debt Services Program-Refunded Debt												
159	920	Fund Transfers Out												
160														
161	900	TOTAL OTHER SERVICES												
162														
163		TOTAL EXPENDITURES		41,163										
164		(Lines 14+42+49+54+61)												
165														
166														
167														
168														
169														
170														
171														
172														
173		BUDGET SUMMARY												
174														
175		Beginning Fund Balance												
176		Revenues + Transfers In		41,163										
177		TOTAL REVENUE (LINES 75 + 76)		41,163										
178														
179		Total Expenditures + Cont. Reserve		41,163										
180		Unappropriated Balance												
181		TOTAL EXPD + CONT. RES + UNAPPR BAL		41,163										

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR		PROPOSED BUDGET		REVENUES Item	PRIOR YEAR		PROPOSED BUDGET	
			Budget	Line Amount	Totals	Line Amount		Totals	Budget	Line Amount	Totals
1	1320000	Estimated Fund Balance, July 1		*****			401429000	Other County			
2						411420000	TOTAL COUNTY				*****
3	411100	Taxes - General M & O				421					
4	411200	Taxes - Supplemental				431431100	Base Support Program				
5	411300	Taxes - Emergency				441431200	Transportation Support				
6	411400	Taxes - Tort				451431400	Exceptional Child/SED Support				
7	411500	Taxes - Cooperative				461431500	Border Tuition Support				
8	411600	Taxes - Tuition				471431600	Tuition Equivalency				
9	411700	Taxes - Migrant				481431800	Benefit Apportionment				
10	411900	Taxes - Other				491431900	Other State Support				
11	412100	Taxes - Plant Facility				501432100	Driver Education Program				
12	412500	Taxes - Bond & Interest				511432400	Professional Technical Program				
13		TOTAL TAXES		*****		521438000	Revenue in Lieu of Tax Replacement				
14	413000	Penalty: Delinquent Taxes				531439000	Other State Revenue	38,000		20,000	
15						541430000	TOTAL STATE	38,000		*****	20,000
16	414100	Tuition From Individuals				551					
17	414200	Tuition From Districts in Idaho				561					
18	414300	Tuition From Out of State Districts				57142000	Indirect Unrestricted Federal				
19						581443000	Direct Restricted Federal				
20	415000	Earnings on Investments				591445100	Title I - ESEA				
21						601445300	Perkins V - CTE				
22	416100	School Food Service		93,000		611445400	Adult Education				
23	416200	Meal Sales: Non-reimbur.		11,000	56,000	621445500	Child Nutrition Reimbursement				
24	416900	Other Food Sales		41,549	19,500	631445600	IDEA Part B (School Age & Preschool)				
25					41,500	641445900	Other Indirect Federal Programs	342,563		340,000	
26	417100	Admissions/Activities				651448200	Impact Aid - P.L. 874				
27	417200	Bookstore Sales				661440000	TOTAL FEDERAL	342,563		*****	340,000
28	417300	Clubs, Org. Dues, Etc.				671					
29	417400	School Fees & Charges				681					
30	417900	Other Student Revenues				691451000	Proceeds: Bonds, Principal, Loan et al				
31						701	Proceeds: Disposal of Real or Personal				
32	418100	Community Service				711453000	Property or Capital Lease Proceeds	215		*****	
33						721450000	TOTAL OTHER	215		*****	
34	419100	Rentals				731					
35	419200	Contributions/Donations				741	TOTAL REVENUES	609,327		*****	560,000
36	419300	Transportation Fees				751					
37	419900	Other Local		83,000	83,000	761460000	FUND TRANSFERS IN	191,137			247,149
38		TOTAL OTHER LOCAL		228,549	*****	200,000	771				
39	410000	TOTAL LOCAL (Line 13 + 38)		228,549	*****	200,000	4000000	TOTAL BEG BAL + REVENUES + TRANSFERS	800,464	*****	807,149
								(Lines 1 + 74 + 76)			



BUDGET EXPENDITURES

M290 School Lunch Fund  
FUND NO: 290

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln\ Code	Functions/Programs	Prior Year		Proposed		200	300	400	500	600	700	800
		Budget	Budget	Budget	Budget							
140	691	Other Support Services Program										
141												
142	600	TOTAL SUPPORT SERVICES										
143		264	400						400			
144	710	Child Nutrition Program										
145	720	Community Services Program										
146	730	Enterprise Operations										
147	740	Student Activity Program										
148												
149	700	800,200	806,749	273,051	243,405	16,500	265,793	8,000				
150												
151	810	Capital Assets										
153												
154	800	TOTAL CAPITAL ASSET PROGRAMS										
155												
156	911	Debt Services Program - Principal										
157	912	Debt Services Program - Interest										
158	913	Debt Services Program-Refunded Debt										
159	920	Fund Transfers Out										
160												
161	900	TOTAL OTHER SERVICES										
162												
163												
164		800,464	807,149	273,051	243,405	16,500	265,793	8,400				
165												
166												
167												
168												
169												
170												
171												
172												
173												
174												
175		Beginning Fund Balance										
176		Revenues + Transfers In										
177		800,464	807,149	273,051	243,405	16,500	265,793	8,400				
178		TOTAL REVENUE (LINES 75 + 76)										
179		800,464	807,149									
180		Total Expenditures + Cont. Reserve										
181		800,464	807,149									
182		Unappropriated Balance										
183		TOTAL EXPD + CONT. RES + UNAPPR BAL										
184		800,464	807,149									

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	Estimated Fund Balance, July 1	PROPOSED BUDGET		REVENUES Item	Ln	Code	Other County	PRIOR YEAR		PROPOSED BUDGET	
				Line Amount	Totals					Budget	Line Amount	Totals	
1	320000	Estimated Fund Balance, July 1		*****		401429000		Other County					
1	2					411420000		TOTAL COUNTY					*****
3	411100	Taxes - General M & O				142							
4	411200	Taxes - Supplemental				143	431100	Base Support Program					
5	411300	Taxes - Emergency				144	431200	Transportation Support					
6	411400	Taxes - Tort				145	431400	Exceptional Child/SED Support					
7	411500	Taxes - Cooperative				146	431500	Border Tuition Support					
8	411600	Taxes - Tuition				147	431600	Tuition Equivalency					
9	411700	Taxes - Migrant				148	431800	Benefit Apportionment					
10	411900	Taxes - Other				149	431900	Other State Support					
11	412100	Taxes - Plant Facility				150	432100	Driver Education Program					
12	412500	Taxes - Bond & Interest				151	432400	Professional Technical Program					
13		TOTAL TAXES		*****		152	438000	Revenue in Lieu of/Tax Replacement					
14	413000	Penalty: Delinquent Taxes				153	439000	Other State Revenue					*****
15						154	430000	TOTAL STATE					*****
16	414100	Tuition From Individuals				155							
17	414200	Tuition From Districts in Idaho				156							
18	414300	Tuition From Out of State Districts				157	442000	Indirect Unrestricted Federal					
19						158	443000	Direct Restricted Federal					
20	415000	Earnings on Investments				159	445100	Title I - ESEA					
21						160	445300	Perkins V - CTE					
22	416100	School Food Service				161	445400	Adult Education					
23	416200	Meal Sales: Non-reimbur.				162	445500	Child Nutrition Reimbursement					
24	416900	Other Food Sales				163	445600	IDEA Part B (School Age & Preschool)					
25						164	445900	Other Indirect Federal Programs					
26	417100	Admissions/Activities				165	448200	Impact Aid - P.L. 874					*****
27	417200	Bookstore Sales				166	440000	TOTAL FEDERAL					*****
28	417300	Clubs, Org. Dues, Etc.				167							
29	417400	School Fees & Charges				168							
30	417900	Other Student Revenues				169	451000	Proceeds: Bonds, Principal, Loan et al					
31						170		Proceeds: Disposal of Real or Personal					
32	418100	Community Service				171	453000	Property or Capital Lease Proceeds					*****
33						172	450000	TOTAL OTHER					*****
34	419100	Rentals				173							
35	419200	Contributions/Donations				174		TOTAL REVENUES					*****
36	419300	Transportation Fees				175							
37	419900	Other Local				176	460000	FUND TRANSFERS IN			109,762		170,805
38		TOTAL OTHER LOCAL		*****		177							
39	410000	TOTAL LOCAL (Line 13 + 38)		*****		1400000		TOTAL BEG BAL + REVENUES + TRANSFERS			109,762	*****	170,805
								(Lines 1 + 74 + 76)					

BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Description	Prior Year Budget	Proposed Budget	100	200	300	400	500	600	700	800
1		EXPENDITURES										
1		Functions/Programs										
1	11	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18	617	Medicaid Match										
19												
20	621	Instruction Improvement Program										
21	622	Educational Media Program										
22	623	Instruction-Related Technology Program										
23	624	Books and Periodicals										
24	631	Board of Education Program										
25	632	District Administration Program										
26												
27	641	School Administration Program										
28												
29	651	Business Operation Program										
30	655	Central Service Program										
31	656	Administrative Technology Services Prg										
32	661	Buildings-Care Program(Custodial)										
33												
34	664	Maintenance - Buildings and Equipment										
35	665	Maintenance - Grounds										
36	667	Security Program										
37												
38	681	Pupil - To School Trans. Program										
39	682	Pupil - Activity Trans. Program										
40	683	General Transportation Program										
			109,762	170,805					170,805			

BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
141		EXPENDITURES												
142	600	TOTAL SUPPORT SERVICES	109,762	170,805						170,805				
143														
144	710	Child Nutrition Program												
145	720	Community Services Program												
146	730	Enterprise Operations												
147	740	Student Activity Program												
148														
149	700	TOTAL NON-INSTRUCTION												
150														
151	810	Capital Assets												
153														
154	800	TOTAL CAPITAL ASSET PROGRAMS												
155														
156	911	Debt Services Program - Principal												
157	912	Debt Services Program - Interest												
158	913	Debt Services Program-Refunded Debt												
159	920	Fund Transfers Out												
160														
161	900	TOTAL OTHER SERVICES												
162														
163		TOTAL EXPENDITURES	109,762	170,805						170,805				
164		(Lines 14+42+49+54+61)												
165														
166														
167														
168														
169														
170														
171														
172														
173		BUDGET SUMMARY												
174														
175		Beginning Fund Balance												
		the total on line 81.												
176		Revenues + Transfers In	109,762	170,805										
177		TOTAL REVENUE (LINES 75 + 76)	109,762	170,805										
178														
179		Total Expenditures + Cont. Reserve	109,762	170,805										
180		Unappropriated Balance												
181		TOTAL EXPD + CONT. RES + UNAPPR BAL	109,762	170,805										

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Item	REVENUES	Ln	Code	Item	REVENUES	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	Totals
1	320000	Estimated Fund Balance, July 1						22,220	40,429,000			
2				41	420000	TOTAL COUNTY						*****
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		52	438000	Revenue in Lieu of Tax Replacement						
14	413000	Penalty: Delinquent Taxes		53	439000	Other State Revenue						
15				54	430000	TOTAL STATE						*****
16	414100	Tuition From Individuals		55								
17	414200	Tuition From Districts in Idaho		56								
18	414300	Tuition From Out of State Districts		57	442000	Indirect Unrestricted Federal						
19				58	443000	Direct Restricted Federal						
20	415000	Earnings on Investments		59	445100	Title I - ESEA						
21				60	445300	Perkins V - CTE						
22	416100	School Food Service		61	445400	Adult Education						
23	416200	Meal Sales: Non-reimbur.		62	445500	Child Nutrition Reimbursement						
24	416900	Other Food Sales		63	445600	IDEA Part B (School Age & Preschool)						
25				64	445900	Other Indirect Federal Programs						
26	417100	Admissions/Activities		65	448200	Impact Aid - P.L. 874						
27	417200	Bookstore Sales		66	440000	TOTAL FEDERAL						*****
28	417300	Clubs, Org. Dues, Etc.		67								
29	417400	School Fees & Charges		68								
30	417900	Other Student Revenues		69	451000	Proceeds: Bonds, Principal, Loan et al						
31				70		Proceeds: Disposal of Real or Personal				401,956		
32	418100	Community Service		71	453000	Property or Capital Lease Proceeds				401,956		
33				72	450000	TOTAL OTHER						*****
34	419100	Rentals		73								
35	419200	Contributions/Donations		74		TOTAL REVENUES				401,956		*****
36	419300	Transportation Fees		75								
37	419900	Other Local		76	460000	FUND TRANSFERS IN						
38		TOTAL OTHER LOCAL		77								*****
39	410000	TOTAL LOCAL (Line 13 + 38)				TOTAL BEG BAL + REVENUES + TRANSFERS				429,760		*****
						(Lines 1 + 74 + 76)						22,220



NOTE: Round each entry to the nearest dollar amount.

Ln Code	Functions/Programs	Prior Year		Proposed		300	400	500	600	700	800
		Budget	Salaries	Budget	Benefits						
140	691	Other Support Services Program									
141		////////////////////									
142	600	TOTAL SUPPORT SERVICES		85,046	22,220			22,220			
143		////////////////////									
144	710	Child Nutrition Program									
145	720	Community Services Program									
146	730	Enterprise Operations									
147	740	Student Activity Program									
148		////////////////////									
149	700	TOTAL NON-INSTRUCTION									
150		////////////////////									
151	810	Capital Assets									
152		316,910									
153		////////////////////									
154	800	TOTAL CAPITAL ASSET PROGRAMS									
155		316,910									
156	911	Debt Services Program - Principal									
157	912	Debt Services Program - Interest									
158	913	Debt Services Program-Refunded Debt									
159	920	Fund Transfers Out									
160		////////////////////									
161	900	TOTAL OTHER SERVICES									
162		////////////////////									
163		TOTAL EXPENDITURES		401,956	22,220			22,220			
164		(Lines 14+42+49+54+61)									
165		////////////////////									
166		////////////////////									
167		////////////////////									
168		////////////////////									
169		////////////////////									
170		////////////////////									
171		////////////////////									
172		////////////////////									
173		BUDGET SUMMARY									
174		////////////////////									
175		Beginning Fund Balance		27,804	22,220						
the total on line 81.											
176		Revenues + Transfers In		401,956							
177		TOTAL REVENUE (LINES 75 + 76)		429,760	22,220						
178		////////////////////									
179		Total Expenditures + Cont. Reserve		401,956	22,220						
180		Unappropriated Balance		27,804							
181		TOTAL EXPD + CONT. RES + UNAPPR BAL		429,760	22,220						

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		Ln	Code	REVENUES Item	PRIOR YEAR		Line Amount	Totals
			Line Amount	Totals				Budget	Budget		
1	132000	Estimated Fund Balance, July 1	2135,041	*****	40	429000	Other County				
2		TOTAL COUNTY			41	420000	TOTAL COUNTY				*****
3	141100	Taxes - General M & O			42						
4	141200	Taxes - Supplemental			143	431100	Base Support Program				
5	141300	Taxes - Emergency			44	431200	Transportation Support				
6	141400	Taxes - Tort			145	431400	Exceptional Child/SED Support				
7	141500	Taxes - Cooperative			46	431500	Border Tuition Support				
8	141600	Taxes - Tuition			147	431600	Tuition Equivalency				
9	141700	Taxes - Migrant			48	431800	Benefit Apportionment				
10	141900	Taxes - Other			149	431900	Other State Support				
11	142100	Taxes - Plant Facility			50	432100	Driver Education Program				
12	142500	Taxes - Bond & Interest			151	432400	Professional Technical Program				
13		TOTAL TAXES		*****	152	438000	Revenue in Lieu of/Tax Replacement				
14	143000	Penalty: Delinquent Taxes			153	439000	Other State Revenue				*****
15		TOTAL STATE			154	430000	TOTAL STATE				*****
16	141400	Tuition From Individuals			155						
17	1414200	Tuition From Districts in Idaho			156						
18	1414300	Tuition From Out of State Districts			157	442000	Indirect Unrestricted Federal				
19		Earnings on Investments	50	150	158	443000	Direct Restricted Federal				
20	1415000	Earnings on Investments	50	150	159	445100	Title I - ESEA				
21		School Food Service			160	445300	Perkins V - CTE				
22	1416100	School Food Service			161	445400	Adult Education				
23	1416200	Meal Sales: Non-reimbur.			162	445500	Child Nutrition Reimbursement				
24	1416900	Other Food Sales			163	445600	IDEA Part B (School Age & Preschool)				
25		Admissions/Activities			164	445900	Other Indirect Federal Programs				
26	1417100	Admissions/Activities			165	448200	Impact Aid - P.L. 874				
27	1417200	Bookstore Sales			166	440000	TOTAL FEDERAL				*****
28	1417300	Clubs, Org. Dues, Etc.			167						
29	1417400	School Fees & Charges			168						
30	1417900	Other Student Revenues			169	451000	Proceeds: Bonds, Principal, Loan et al				
31		Community Service			170		Proceeds: Disposal of Real or Personal				
32	1418100	Community Service			171	453000	Property or Capital Lease Proceeds				*****
33		Rentals			172	450000	TOTAL OTHER				*****
34	1419100	Rentals			173						
35	1419200	Contributions/Donations			174		TOTAL REVENUES	2665,050		2665,050	*****
36	1419300	Transportation Fees	2665,000	2790,000	175		FUND TRANSFERS IN				
37	1419900	Other Local	2665,050	*****	176	460000	FUND TRANSFERS IN				
38		TOTAL OTHER LOCAL	2665,050	*****	177					2790,150	2790,150
39	1410000	TOTAL LOCAL (line 13 + 38)	2665,050	*****	178		TOTAL BEG BAL + REVENUES + TRANSFERS	4800,091		4800,091	*****
							(Lines 1 + 74 + 76)				5160,674



BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Salaries	Budget	Salaries								
140	691	Other Support Services Program												
411														
421	600	TOTAL SUPPORT SERVICES	4800,091	5160,674				5160,674						
431														
441	710	Child Nutrition Program												
451	720	Community Services Program												
461	730	Enterprise Operations												
471	740	Student Activity Program												
481														
491	700	TOTAL NON-INSTRUCTION												
501														
511	810	Capital Assets												
531														
541	800	TOTAL CAPITAL ASSET PROGRAMS												
551														
561	911	Debt Services Program - Principal												
571	912	Debt Services Program - Interest												
581	913	Debt Services Program-Refunded Debt												
591	920	Fund Transfers Out												
601														
611	900	TOTAL OTHER SERVICES												
621														
631		TOTAL EXPENDITURES	4800,091	5160,674				5160,674						
641		(Lines 144+42+49+54+61)												
651														
661														
671														
681														
691														
701														
711														
721														
731		BUDGET SUMMARY												
741														
751		Beginning Fund Balance	2135,041	2370,524										
761		Revenues + Transfers In	2665,050	2790,150										
771		TOTAL REVENUE (LINES 75 + 76)	4800,091	5160,674										
781														
791		Total Expenditures + Cont. Reserve	4800,091	5160,674										
801		Unappropriated Balance												
811		TOTAL EXPD + CONT. RES + UNAPPR BAL	4800,091	5160,674										

BUDGET SUMMARY:

The total on line 77 must equal

BUDGET REVENUES

July 1, 2026 - June 30, 2027

M7106R20  
Nelson Fromelt Trust  
FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Item	REVENUES		PROPOSED BUDGET		PRIOR YEAR		REVENUES		PROPOSED BUDGET	
			Estimated Fund Balance, July 1	July 1	Budget	Line Amount	Totals	Totals	Budget	Line Amount	Budget	Line Amount
1	11	320000	Estimated Fund Balance, July 1	12,856		13,889	40	429000	Other County			
2					*****				TOTAL COUNTY			*****
3	4	11100	Taxes - General M & O									
4	4	11200	Taxes - Supplemental						Base Support Program			
5	4	11300	Taxes - Emergency						Transportation Support			
6	6	41400	Taxes - Tort						Exceptional Child/SED Support			
7	7	41500	Taxes - Cooperative						Border Tuition Support			
8	8	41600	Taxes - Tuition						Tuition Equivalency			
9	9	41700	Taxes - Migrant						Benefit Apportionment			
10	10	41900	Taxes - Other						Other State Support			
11	11	412100	Taxes - Plant Facility						Driver Education Program			
12	12	412500	Taxes - Bond & Interest						Professional Technical Program			
13			TOTAL TAXES		*****				Revenue in Lieu of Tax Replacement			
14	14	413000	Penalty: Delinquent Taxes						Other State Revenue			
15									TOTAL STATE			*****
16	16	414100	Tuition From Individuals									
17	17	414200	Tuition From Districts in Idaho						Indirect Unrestricted Federal			
18	18	414300	Tuition From Out of State Districts						Direct Restricted Federal			
19									Title I - ESEA			
20	20	415000	Earnings on Investments	10	300				Perkins V - CTE			
21									Adult Education			
22	22	416100	School Food Service						Child Nutrition Reimbursement			
23	23	416200	Meal Sales: Non-reimbur.						IDEA Part B (School Age & Preschool)			
24	24	416900	Other Food Sales						Other Indirect Federal Programs			
25									Impact Aid - P.L. 874			
26	26	417100	Admissions/Activities						TOTAL FEDERAL			*****
27	27	417200	Bookstore Sales									
28	28	417300	Clubs, Org. Dues, Etc.						Proceeds: Bonds, Principal, Loan et al			
29	29	417400	School Fees & Charges						Proceeds: Disposal of Real or Personal			
30	30	417900	Other Student Revenues						Property or Capital Lease Proceeds			
31									TOTAL OTHER			*****
32	32	418100	Community Service									
33												
34	34	419100	Rentals						TOTAL REVENUES		10	*****
35	35	419200	Contributions/Donations									
36	36	419300	Transportation Fees						FUND TRANSFERS IN			
37	37	419900	Other Local									
38			TOTAL OTHER LOCAL	10	*****							
39	39	410000	TOTAL LOCAL (Line 13 + 38)	10	*****				TOTAL BEG BAL + REVENUES + TRANSFERS		12,866	*****
									(Lines 1 + 74 + 76)			14,189



BUDGET  
EXPENDITURES  
July 1, 2026 - June 30, 2027

M710  
Nelson Fromelt Trust  
FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget	Budget	Budget	Budget								
401	691	Other Support Services Program												
421	600	TOTAL SUPPORT SERVICES												
441	710	Child Nutrition Program												
451	720	Community Services Program												
461	730	Enterprise Operations												
471	740	Student Activity Program												
491	700	TOTAL NON-INSTRUCTION												
511	810	Capital Assets												
541	800	TOTAL CAPITAL ASSET PROGRAMS												
561	911	Debt Services Program - Principal												
571	912	Debt Services Program - Interest												
581	913	Debt Services Program-Refunded Debt												
591	920	Fund Transfers Out												
611	900	TOTAL OTHER SERVICES												
621														
631		TOTAL EXPENDITURES		12,866		14,189								
641		(Lines 14+42+49+54+61)				14,189								
661														
671														
681														
691														
701														
711														
721														
731		BUDGET SUMMARY												
741														
751		Beginning Fund Balance		12,856		13,889								
761		Revenues + Transfers In		10		300								
771		TOTAL REVENUE (LINES 75 + 76)		12,866		14,189								
791		Total Expenditures + Cont. Reserve		12,866		14,189								
801		Unappropriated Balance												
811		TOTAL EXPD + CONT. RES + UNAPPR BAL		12,866		14,189								

BUDGET SUMMARY:

The total on line 77 must equal

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PROPOSED BUDGET		Ln	Code	REVENUES Item	PRIOR YEAR		PROPOSED BUDGET
			Line Amount	Totals				Budget	Budget	
1	11	320000	Estimated Fund Balance, July 1	491140	429000	Other County				
2				491140	429000	TOTAL COUNTY				*****
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			52	438000	Revenue in Lieu of/Tax Replacement			
14	413000	Penalty: Delinquent Taxes			53	439000	Other State Revenue			*****
15					54	430000	TOTAL STATE			*****
16	414100	Tuition From Individuals			55					
17	414200	Tuition From Districts in Idaho			56					
18	414300	Tuition From Out of State Districts			57	442000	Indirect Unrestricted Federal			
19					58	443000	Direct Restricted Federal			
20	415000	Earnings on Investments		10	59	445100	Title I - ESEA			
21					60	445300	Perkins V - CTE			
22	416100	School Food Service			61	445400	Adult Education			
23	416200	Meal Sales: Non-reimbur.			62	445500	Child Nutrition Reimbursement			
24	416900	Other Food Sales			63	445600	IDEA Part B (School Age & Preschool)			
25					64	445900	Other Indirect Federal Programs			
26	417100	Admissions/Activities			65	448200	Impact Aid - P.L. 874			*****
27	417200	Bookstore Sales			66	440000	TOTAL FEDERAL			*****
28	417300	Clubs, Org. Dues, Etc.			67					
29	417400	School Fees & Charges			68					
30	417900	Other Student Revenues			69	451000	Proceeds: Bonds, Principal, Loan et al			
31					70		Proceeds: Disposal of Real or Personal			
32	418100	Community Service			71	453000	Property of Capital Lease Proceeds			*****
33					72	450000	TOTAL OTHER			*****
34	419100	Rentals			73					
35	419200	Contributions/Donations			74		TOTAL REVENUES		10	*****
36	419300	Transportation Fees			75					
37	419900	Other Local			76	460000	FUND TRANSFERS IN			
38		TOTAL OTHER LOCAL		10	77					*****
39	410000	TOTAL LOCAL (Line 13 + 38)		10		400000	TOTAL BEG BAL + REVENUES + TRANSFERS		497	*****
							(Lines 1 + 74 + 76)			501



BUDGET EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance Judgment	800 Transfers
140	691	Other Support Services Program										
411												
142	600	TOTAL SUPPORT SERVICES										
143												
144	710	Child Nutrition Program										
145	720	Community Services Program										
146	730	Enterprise Operations										
147	740	Student Activity Program										
148												
149	700	TOTAL NON-INSTRUCTION										
150												
151	810	Capital Assets										
153												
154	800	TOTAL CAPITAL ASSET PROGRAMS										
155												
156	911	Debt Services Program - Principal										
157	912	Debt Services Program - Interest										
158	913	Debt Services Program-Refunded Debt										
159	920	Fund Transfers Out										
160												
161	900	TOTAL OTHER SERVICES										
162												
163		TOTAL EXPENDITURES	497	501					501			
164		(Lines 14+42+49+54+61)										
165												
166												
167												
168												
169												
170												
171												
172												
173		BUDGET SUMMARY										
174												
175		Beginning Fund Balance	487	491								
the total on line 81.												
176		Revenues + Transfers In	10	10								
177		TOTAL REVENUE (LINES 75 + 76)	497	501								
178												
179		Total Expenditures + Cont. Reserve	497	501								
180		Unappropriated Balance										
181		TOTAL EXPD + CONT. RES + UNAPPR. BAL.	497	501								

BUDGET SUMMARY:

The total on line 77 must equal

BUDGET REVENUES

July 1, 2026 - June 30, 2027

M721&R20  
Portfor Band Trust  
FUND NO: 721

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	ESTIMATED FUND BALANCE, JULY 1	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	Totals
1	1320000	Estimated Fund Balance, July 1	10,408,140	10,332	*****	10,408,140	4290000	Other County			*****
2	411420000	TOTAL COUNTY				411420000	TOTAL COUNTY				*****
3	4111100	Taxes - General M & O				421					
4	411200	Taxes - Supplemental				431	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			*****	52	438000	Revenue in Lieu of/Tax Replacement			
14	413000	Penalty: Delinquent Taxes				53	439000	Other State Revenue			
15						54	430000	TOTAL STATE			*****
16	414100	Tuition From Individuals				155					
17	414200	Tuition From Districts in Idaho				156					
18	414300	Tuition From Out of State Districts				157	442000	Indirect Unrestricted Federal			
19						158	443000	Direct Restricted Federal			
20	415000	Earnings on Investments		20	50	159	445100	Title I - ESEA			
21						160	445300	Perkins V - CTE			
22	416100	School Food Service				161	445400	Adult Education			
23	416200	Meal Sales: Non-reimbur.				162	445500	Child Nutrition Reimbursement			
24	416900	Other Food Sales				163	445600	IDEA Part B (School Age & Preschool)			
25						164	445900	Other Indirect Federal Programs			
26	417100	Admissions/Activities				165	448200	Impact Aid - P.L. 874			
27	417200	Bookstore Sales				166	440000	TOTAL FEDERAL			*****
28	417300	Clubs, Org. Dues, Etc.				167					
29	417400	School Fees & Charges				168					
30	417900	Other Student Revenues				169	451000	Proceeds: Bonds, Principal, Loan et al			
31						170		Proceeds: Disposal of Real or Personal			
32	418100	Community Service				171	453000	Property of Capital Lease Proceeds			
33						172	450000	TOTAL OTHER			*****
34	419100	Rentals				173					
35	419200	Contributions/Donations				174		TOTAL REVENUES		20	*****
36	419300	Transportation Fees				175					
37	419900	Other Local				176	460000	FUND TRANSFERS IN			
38		TOTAL OTHER LOCAL			20	50	177				*****
39	410000	TOTAL LOCAL (Line 13 + 38)			20	50	1400000	TOTAL BEG BAL + REVENUES + TRANSFERS	10,352	*****	10,458
								(Lines 1 + 74 + 76)			



BUDGET  
EXPENDITURES

M721  
Portfor Band Trust  
FUND NO: 721

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Ln Code	Functions/Programs	Prior Year		Proposed		100	200	300	400	500	600	700	800
		Budget	Budget	Budget	Budget								
40	691	Other Support Services Program											
41	////////////////////												
42	600	TOTAL SUPPORT SERVICES											
43	////////////////////												
44	710	Child Nutrition Program											
45	720	Community Services Program											
46	730	Enterprise Operations											
47	740	Student Activity Program											
48	////////////////////												
49	700	TOTAL NON-INSTRUCTION											
50	////////////////////												
51	810	Capital Assets											
53	////////////////////												
54	800	TOTAL CAPITAL ASSET PROGRAMS											
55	////////////////////												
56	911	Debt Services Program - Principal											
57	912	Debt Services Program - Interest											
58	913	Debt Services Program-Refunded Debt											
59	920	Fund Transfers Out											
60	////////////////////												
61	900	TOTAL OTHER SERVICES											
62	////////////////////												
63	TOTAL EXPENDITURES												10,458
64	(Lines 14+42+49+54+61)												10,458
65	////////////////////												
66	////////////////////												
67	////////////////////												
68	////////////////////												
69	////////////////////												
70	////////////////////												
71	////////////////////												
72	////////////////////												
73	BUDGET SUMMARY												
74	////////////////////												
75	Beginning Fund Balance												10,332
76	Revenues + Transfers In												20
77	TOTAL REVENUE (LINES 75 + 76)												10,352
78	////////////////////												
79	Total Expenditures + Cont., Reserve												10,352
80	Unappropriated Balance												10,458
81	TOTAL EXPD + CONT. RES + UNAPPR. BAL												10,352
81	TOTAL EXPD + CONT. RES + UNAPPR. BAL												10,458

BUDGET SUMMARY:

The total on line 77 must equal

BUDGET SUMMARY WORKSHEET - ALL FUNDS  
July 1, 2026 - June 30, 2027

Ln	Code	ACCOUNT	GENERAL M & O	FEDERAL FOREST RESERVE	SPECIAL PROJECTS LOCAL	SPECIAL PROJECTS STATE	SPECIAL PROJECTS FEDERAL	CHILD NUTRITION	BOND REDEMPTION
1		REVENUE							
2	410000	Local Sources	2804,947	13,000	1026,701			200,000	
3	420000	County Sources							
4	430000	State Sources	10935,046		2067,437	240,859		20,000	
5	440000	Federal Sources					1029,162	340,000	
6	450000	Other Sources							
7		Total Revenue	13739,993	13,000	3094,138	240,859	1029,162	560,000	
8	460000	Transfers In	45,000				217,976	247,149	
9		TOTAL REVENUE & TRANSFERS	13784,993	13,000	3094,138	240,859	1247,138	807,149	
10									
11		EXPENDITURES							
12	500000	Instruction	840,071		3049,038	19,091	645,512		
13	600000	Support Services	7119,161			292,489	601,626	400	
14	700000	Non-Instruction Services	83,000		9,406			806,749	
15	800000	Facility Acquisition		2747,633	1021,166				
16	910000	Debt Service							
17		Total Expenditures	15642,232	2747,633	4079,610	311,580	1247,138	807,149	
18		Transfers Out	553,588	82,342	45,000				
19		TOTAL EXPENDITURES + TRANSFERS	16195,820	2829,975	4124,610	311,580	1247,138	807,149	
20		Contingency Reserve							
21		TOTAL APPROPRIATIONS	16195,820	2829,975	4124,610	311,580	1247,138	807,149	
22									
23		Beginning Fund Balances	2410,827	2816,975	1030,472	70,721			
24		Plus Revenues (line 9)	13784,993	13,000	3094,138	240,859	1247,138	807,149	
25		Less Appropriations (line 21)	16195,820	2829,975	4124,610	311,580	1247,138	807,149	
26		Unappropriated Fund Balance							

\* \* \* This form is provided for district use only. Do not return to SDE. \* \* \*

BUDGET SUMMARY WORKSHEET - ALL FUNDS  
July 1, 2026 - June 30, 2027

Ln	Code	ACCOUNT	CONSTRUCT PROJECTS	PLANT FACILITY	ENTERPRISE FUNDS	INTERNAL SERVICES	TRUST FUNDS	TOTAL FUNDS
1		REVENUE						
1	21410000	Local Sources		20,000		2790,150	360	6855,158
3	14200000	County Sources						
4	14300000	State Sources						13263,342
5	14400000	Federal Sources						1369,162
6	14500000	Other Sources						
7		Total Revenue		20,000		2790,150	360	21487,662
8	14600000	Transfers In		170,805				680,930
9		TOTAL REVENUE & TRANSFERS		190,805		2790,150	360	22168,592
10								
11		EXPENDITURES						
12	15000000	Instruction					25,148	12178,860
13	16000000	Support Services		170,805		5160,674		13345,155
14	17000000	Non-Instruction Services						899,155
15	18000000	Facility Acquisition		5243,281				9012,080
16	19100000	Debt Service						
17		Total Expenditures		5414,086		5160,674	25,148	35435,250
18		Transfers Out						680,930
19		TOTAL EXPENDITURES + TRANSFERS		5414,086		5160,674	25,148	36116,180
20		Contingency Reserve						
21		TOTAL APPROPRIATIONS		5414,086		5160,674	25,148	36116,180
22								
23		Beginning Fund Balances						
24		Plus Revenues (line 9)		5223,281		2370,524	24,788	13947,588
25		Less Appropriations (line 21)		190,805		2790,150	360	22168,592
26		Unappropriated Fund Balance		5414,086		5160,674	25,148	36116,180

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SUMMARY STATEMENT - 2026 - 2027 SCHOOL BUDGET

ALL FUNDS

School District # 171

	GENERAL M & O FUND						ALL OTHER FUNDS					
	Prior Year Actual	Prior Year Act/Bud	Prior Year Proposed Budget	Prior Year Actual	Prior Year Act/Bud	Prior Year Proposed Budget	Prior Year Actual	Prior Year Act/Bud	Prior Year Proposed Budget	Prior Year Actual	Prior Year Act/Bud	Prior Year Proposed Budget
<b>REVENUES</b>												
Beginning Balance	\$ 413,652	\$ -	\$ 2410,827	\$ 3317,361	\$ 2626,012	\$ 9780,547	\$ 11558,981					
Local Tax Revenue	2268,361	2176,896	2691,174	2692,632	95,295	2,913						
Other Local	425,767	479,832	28,668	112,315	1567,270	3903,128	3893,943					
County Revenue												
State Revenue	11511,479	11176,209	10686,437	2522,658	6146,236	2823,109	2328,296					
Federal Revenue				2341,897	1805,797	1558,795	1369,162					
Other Sources	105,177	45,000	648,807	45,000	197,570	361,861	1956,247					
<b>Totals</b>	\$ 14724,436	\$ 13877,937	\$ 14055,086	\$ 16195,820	\$ 10042,051	\$ 14845,947	\$ 20012,641	\$ 19942,580				
<b>EXPENDITURES</b>												
Salaries	\$ 7254,348	\$ 7080,211	\$ 7603,417	\$ 7808,131	\$ 1624,510	\$ 1548,066	\$ 1823,563	\$ 1685,344				
Benefits	3416,947	3486,525	4023,761	4503,919	967,679	924,665	954,120	1049,427				
Purchased Services	1308,061	840,497	927,471	880,337	2124,791	4453,918	7005,387	7368,772				
Supplies & Materials	489,061	453,014	623,861	681,095	685,186	599,028	657,705	461,231				
Capital Outlay	244,534	437,545	104,000	1634,465	344,333	361,866	8923,059	9250,464				
Debt Retirement					169,975							
Insurance & Judgements	91,336	95,903	116,204	134,285								
Transfers (net)	101,481	210,870	656,372	553,588	58,678	45,000	648,807	127,342				
Contingency Reserve					//////////	//////////	//////////	//////////				
Unappropriated Balances	1818,668	1273,372			4066,899	6913,404						
<b>Totals</b>	\$ 14724,436	\$ 13877,937	\$ 14055,086	\$ 16195,820	\$ 10042,051	\$ 14845,947	\$ 20012,641	\$ 19942,580				

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

(This form may be used to meet the requirements of 33-801 - Effective July 1, 1997)  
Do Not Return to SDE.

ALL FUNDS

School District # 171

	GENERAL M & O FUND			ALL OTHER FUNDS		
	Prior Year	Proposed	Prior Year	Proposed	Proposed	
	Budget	Budget	Budget	Budget	Budget	
REVENUES						
Beginning Balances	\$	\$ 2410,827	\$	9780,547	\$ 11558,981	
Local Tax Revenue	2691,174	2692,632				
Other Local	28,668	112,315		3893,943	4050,211	
County Revenue						
State Revenue	10686,437	10935,046		2823,109	2328,296	
Federal Revenue				1558,795	1369,162	
Other Sources	648,807	45,000		1956,247	635,930	
Totals	\$ 14055,086	\$ 16195,820	\$ 20012,641	\$ 19942,580		

	GENERAL M & O FUND			ALL OTHER FUNDS		
	Prior Year	Proposed	Prior Year	Proposed	Proposed	
	Budget	Budget	Budget	Budget	Budget	
EXPENDITURES						
Salaries	\$ 7603,417	\$ 7808,131	\$ 1823,563	\$ 1685,344		
Benefits	4023,761	4503,919	954,120	1049,427		
Purchased Services	927,471	880,337	7005,387	7368,772		
Supplies & Materials	623,861	681,095	657,705	461,231		
Capital Outlay	104,000	1634,465	8923,059	9250,464		
Debt Retirement						
Insurance & Judgments	116,204	134,285				
Transfers (net)	656,372	553,588	648,807	127,342		
Contingency Reserve			//////////			
Unappropriated Balances						
Totals	\$ 14055,086	\$ 16195,820	\$ 20012,641	\$ 19942,580		

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

(This form may be used to meet the requirements of 33-801)  
Do Not Return to SDE.

SUMMARY STATEMENT - 2026 - 2027 SCHOOL BUDS/000/\$50

ALL FUNDS

School District # 171

	GENERAL		ALL OTHER		TOTAL FUNDS	
	M & O FUND	FUNDS	M & O FUND	FUNDS	Proposed Budget	Proposed Budget
Budget Line	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027
#01000	REVENUES					
#01000	Beginning Balance	\$ 2410,827	\$ 11558,981	\$ 13969,808		
#39000	Local Revenue	2804,947	4050,211	6855,158		
#41000	County Revenue					
#55000	State Revenue	10935,046	2328,296	13263,342		
#68000	Federal Revenue		1369,162	1369,162		
#72000	Other Sources					
#76000	Transfers*	45,000	635,930	680,930		
Totals		\$ 16195,820	\$ 19942,580	\$ 36138,400		

	GENERAL		ALL OTHER		TOTAL FUNDS	
	M & O FUND	FUNDS	M & O FUND	FUNDS	Proposed Budget	Proposed Budget
Budget Line	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027
#63	EXPENDITURES					
#63	100 Salaries	\$ 7808,131	\$ 1685,344	\$ 9493,475		
#63	200 Benefits	4503,919	1049,427	5553,346		
#63	300 Purchased Services	880,337	7368,772	8249,109		
#63	400 Supplies & Materials	681,095	461,231	1142,326		
#63	500 Capital Outlay	1634,465	9250,464	10884,929		
#63	600 Debt Retirement					
#63	700 Insurance & Judgments	134,285		134,285		
#63	800 Transfers*	553,588	127,342	680,930		
#66	Contingency Reserve					
#79	Unappropriated Balances					
Totals		\$ 16195,820	\$ 19942,580	\$ 36138,400		

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

\*\* Contingency Reserve cannot exceed 5% of the General Fund

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

