SCHOOL DISTRICT BUDGET

2025 - 2026

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

2025-2026 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2025-2026 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 16, 2025 and the Board of Trustees formally adopted this budget on June 16, 2025.

SIGNED:

SUPERINTENDENT OF SCHOOLS

CHAIRPERSON OF THE BOARD

Brittany Goetz
CONTACT PERSON

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

[illegible]b@jsd171.org
EMAIL ADDRESS

June 16, 2025
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
REVENUES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O	102,030	102,030	
4	411200	Taxes - Supplemental	2582,970	2582,970	
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort	3,193	6,174	
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	2688,193	*******	2691,174
14	413000	Penalty: Delinquent Taxes	10,320	8,320	
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	10,000	10,000	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals	1,800	1,800	
35	419200	Contributions/Donations	500		
36	419300	Transportation Fees			
37	419900	Other Local	16,899		
38		TOTAL OTHER LOCAL	39,519	*******	20,120
39	410000	TOTAL LOCAL (Line 13 + 38)	2727,712	*******	2711,294

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program	7579,640	8469,681	
44	431200	Transportation Support	610,882	655,327	
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment	1145,136	1250,524	
49	431900	Other State Support	225,616	240,325	
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement	65,580	65,580	
53	439000	Other State Revenue			
54	430000	TOTAL STATE	9626,854	*******	10681,437
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	12354,566	*******	13392,731
75					
76	460000	FUND TRANSFERS IN	675,716		648,807
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	13030,282	*******	14041,538

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M100
General M & O
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	2938,016	3275,757	2048,327	1063,516	37,100	116,814	10,000			
2	515	Secondary School Program	2927,549	3236,269	2060,204	1026,204	48,300	92,561	9,000			
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program	1007,162	1208,848	712,669	489,379	3,800	3,000				
6	522	Special Education Preschool Program		34,374	18,905	15,469						
7	524	Gifted & Talented Program										
8	531	Interscholastic Program	336,779	316,060	238,342	53,918	15,800	8,000				
9	532	School Activity Program	57,055	48,208	25,235	22,973						
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	7266,561	8119,516	5103,682	2671,459	105,000	220,375	19,000			
15												
16	611	Attendance-Guidance-Health Program	385,433	430,087	267,809	128,089	24,708	9,481				
17	616	Special Education Support Services Prg	505,069	531,207	241,713	113,494	172,500	3,500				
18												
19	621	Instruction Improvement Program	385,369	392,779	228,382	110,634	53,763					
20	622	Educational Media Program	118,237	123,002	49,940	58,462	7,500	7,100				
21	623	Instruction-Related Technology Program	77,000	90,000			1,000	12,000	77,000			
22	624	Books and Periodicals										
23	631	Board of Education Program	28,985	24,441	1,890	1,051	20,500	1,000				
24	632	District Administration Program	273,451	246,047	128,614	54,132	55,800	7,501				
25												
26	641	School Administration Program	937,120	862,061	556,491	290,070	15,500					
27												
28	651	Business Operation Program	272,105	293,266	167,713	86,347	30,200	9,006				
29	655	Central Service Program										
30	656	Administrative Technology Services Prg	1,941									
31	661	Buildings-Care Program(Custodial)	859,968	905,239	273,417	148,218	334,600	32,800			116,204	
33	664	Maintenance - Buildings and Equipment	125,635	405,292	185,443	99,449	51,400	65,000	4,000			
34	665	Maintenance - Grounds	10,000	9,500			1,500	8,000				
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program	852,042	819,353	356,511	255,292	51,500	152,050	4,000			
38	682	Pupil - Activity Trans. Program	44,949	48,876	41,812	7,064						
39	683	General Transportation Program	2,000	1,500				1,500				
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M100
General M & O
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	4879,304	5182,650	2499,735	1352,302	820,471	308,938	85,000		116,204	
43												
44	710	Child Nutrition Program	104,999	83,000				83,000				
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	104,999	83,000				83,000				
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	539,074	656,372								656,372
60												
61	900	TOTAL OTHER SERVICES	539,074	656,372								656,372
62												
63		TOTAL EXPENDITURES	12789,938	14041,538	7603,417	4023,761	925,471	612,313	104,000		116,204	656,372
64		(Lines 14+42+49+54+61)										
65												
66	950	Contingency Reserve										
67		(5% of line 63)										
68												
69		TOTAL EXPENDITURES + CONT. RESERVE	12789,938	14041,538								
70		(line 64 + line 66)										
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance										
76		Revenues + Transfers In	13030,282	14041,538								
77		TOTAL REVENUE (LINES 75 + 76)	13030,282	14041,538								
78												
79		Total Expenditures + Cont. Reserve	12789,938	14041,538								
80		Unappropriated Balance	240,344									
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	13030,282	14041,538								

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M220&R20
Forest Fund
FUND NO: 220

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	2058,128	*******	2099,119
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	20	100	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees	3,000	3,000	
37	419900	Other Local			
38		TOTAL OTHER LOCAL	3,020	*******	3,100
39	410000	TOTAL LOCAL (Line 13 + 38)	3,020	*******	3,100

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	3,020	*******	3,100
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2061,148	*******	2102,219

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M220
Forest Fund
FUND NO: 220

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds	50,000	300,000					300,000			
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program	64,712	52,881					52,881			
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M220
Forest Fund
FUND NO: 220

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	114,712	352,881					352,881			
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	1215,720	1145,531					1145,531			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	1215,720	1145,531					1145,531			
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	630,716	603,807								603,807
60												
61	900	TOTAL OTHER SERVICES	630,716	603,807								603,807
62												
63		TOTAL EXPENDITURES	1961,148	2102,219					1498,412			603,807
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance	2058,128	2099,119
76		Revenues + Transfers In	3,020	3,100
77		TOTAL REVENUE (LINES 75 + 76)	2061,148	2102,219
78				
79		Total Expenditures + Cont. Reserve	1961,148	2102,219
80		Unappropriated Balance	100,000	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	2061,148	2102,219

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	4,992
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations	9,944		
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	9,944	*******	
39	410000	TOTAL LOCAL (Line 13 + 38)	9,944	*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	9,944	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	9,944	*******	4,992

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M230
Local Special Projects
FUND NO: 230

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
43												
44	710	Child Nutrition Program										
45	720	Community Services Program	9,945	4,992				4,992				
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	9,945	4,992				4,992				
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	9,945	4,992				4,992				
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		4,992
76		Revenues + Transfers In	9,944	
77		TOTAL REVENUE (LINES 75 + 76)	9,944	4,992
78				
79		Total Expenditures + Cont. Reserve	9,945	4,992
80		Unappropriated Balance	-1	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	9,944	4,992

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals	Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	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	1798,357	1871,316	
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	109,866	118,655	
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	1908,223	*******	1989,971
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	2802,763	*******	2947,773
36	419300	Transportation Fees				75					
37	419900	Other Local	894,540	957,802		76	460000	FUND TRANSFERS IN			
38		TOTAL OTHER LOCAL	894,540	*******	957,802	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	894,540	*******	957,802		400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2802,763	*******	2947,773

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M233
Youth Challenge Program
FUND NO: 233

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program	2757,763	2902,773	641,346	271,456	1989,971					
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	2757,763	2902,773	641,346	271,456	1989,971					
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M233
Youth Challenge Program
FUND NO: 233

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	45,000	45,000								45,000
60												
61	900	TOTAL OTHER SERVICES	45,000	45,000								45,000
62												
63		TOTAL EXPENDITURES	2802,763	2947,773	641,346	271,456	1989,971					45,000
64		(Lines 14+42+49+54+61)										
65												
66												
67												

Ln			Prior Year Budget	Proposed Budget
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		
76		Revenues + Transfers In	2802,763	2947,773
77		TOTAL REVENUE (LINES 75 + 76)	2802,763	2947,773
78				
79		Total Expenditures + Cont. Reserve	2802,763	2947,773
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	2802,763	2947,773

BUDGET SUMMARY:

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

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local	12,792		
38		TOTAL OTHER LOCAL	12,792	*******	
39	410000	TOTAL LOCAL (Line 13 + 38)	12,792	*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title 1 - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	12,792	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	12,792	*******	

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	3,481									
2	515	Secondary School Program	9,311									
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	12,792									
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	12,792									
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	12,792									
77		TOTAL REVENUE (LINES 75 + 76)	12,792									
78												
79		Total Expenditures + Cont. Reserve	12,792									
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	12,792									

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M239&R20
District Property
FUND NO: 239

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	70,559	*******	70,916
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	10	10	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	10	*******	10
39	410000	TOTAL LOCAL (Line 13 + 38)	10	*******	10

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	10	*******	10
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	70,569	*******	70,926

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	70,569	70,926					70,926			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	70,569	70,926					70,926			
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	70,569	70,926					70,926			
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance	70,559	70,916
76		Revenues + Transfers In	10	10
77		TOTAL REVENUE (LINES 75 + 76)	70,569	70,926
78				
79		Total Expenditures + Cont. Reserve	70,569	70,926
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	70,569	70,926

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M241&R20
Driver Education
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	12,080	*******	12,691
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues	3,000		
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	3,000	*******	
39	410000	TOTAL LOCAL (Line 13 + 38)	3,000	*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	3,000	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	15,080	*******	12,691

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M241
Driver Education
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program	15,080	12,691			12,691					
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	15,080	12,691			12,691					
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M241
Driver Education
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	15,080	12,691			12,691					
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance	12,080	12,691
76		Revenues + Transfers In	3,000	
77		TOTAL REVENUE (LINES 75 + 76)	15,080	12,691
78				
79		Total Expenditures + Cont. Reserve	15,080	12,691
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	15,080	12,691

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M242&R20
Healthy School Nurse Grant
FUND NO: 242

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals	Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	2,562	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		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
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

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M242
Healthy School Nurse Grant
FUND NO: 242

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program		82,967			82,967					
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M242
Healthy School Nurse Grant
FUND NO: 242

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES		82,967			82,967					
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		82,967			82,967					
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance		2,562								
76		Revenues + Transfers In		80,405								
77		TOTAL REVENUE (LINES 75 + 76)		82,967								
78												
79		Total Expenditures + Cont. Reserve		82,967								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL		82,967								

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program	67,064		
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE	67,064	*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	67,064	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	67,064	*******	

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M243
Vocational Ed
FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program	67,064									
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	67,064									
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	67,064									
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	67,064									
77		TOTAL REVENUE (LINES 75 + 76)	67,064									
78												
79		Total Expenditures + Cont. Reserve	67,064									
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	67,064									

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support	147,239	134,614	
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE	147,239	*******	134,614
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	147,239	*******	134,614
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	147,239	*******	134,614

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M245
Technology
FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program	143,500	134,614			2,614	75,000	57,000			
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program	3,739									
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	147,239	134,614			2,614	75,000	57,000			
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	147,239	134,614			2,614	75,000	57,000			
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		
76		Revenues + Transfers In	147,239	134,614
77		TOTAL REVENUE (LINES 75 + 76)	147,239	134,614
78				
79		Total Expenditures + Cont. Reserve	147,239	134,614
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	147,239	134,614

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	34,677	*******	32,803
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support	15,108	15,293	
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE	15,108	*******	15,293
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	15,108	*******	15,293
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	49,785	*******	48,096

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M246
Safe & Drug Free Schools
FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	3,400	3,400				3,400				
2	515	Secondary School Program	3,000	3,000				3,000				
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	6,400	6,400				6,400				
15												
16	611	Attendance-Guidance-Health Program	43,385	41,696				41,696				
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	43,385	41,696				41,696				
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	49,785	48,096				48,096				
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	34,677	32,803								
76		Revenues + Transfers In	15,108	15,293								
77		TOTAL REVENUE (LINES 75 + 76)	49,785	48,096								
78												
79		Total Expenditures + Cont. Reserve	49,785	48,096								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	49,785	48,096								

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program	529,233		
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE	529,233	*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	529,233	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	529,233	*******	

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M247
Local Special Projects
FUND NO: 247

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program	259,033									
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	259,033									
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M247
Local Special Projects
FUND NO: 247

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	259,033									
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		
76		Revenues + Transfers In	529,233	
77		TOTAL REVENUE (LINES 75 + 76)	529,233	
78				
79		Total Expenditures + Cont. Reserve	259,033	
80		Unappropriated Balance	270,200	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	529,233	

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA	367,546	304,817	
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	367,546	*******	304,817
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	367,546	*******	304,817
75					
76	460000	FUND TRANSFERS IN			21,399
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	367,546	*******	326,216

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M251
Title I-A Improving Basic
FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	342,055	326,216	180,275	138,366	250	7,325				
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	342,055	326,216	180,275	138,366	250	7,325				
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program	23,991									
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M251
Title I-A Improving Basic
FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program	1,500									
41												
42	600	TOTAL SUPPORT SERVICES	25,491									
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	367,546	326,216	180,275	138,366	250	7,325				
64		(Lines 14+42+49+54+61)										
65												
66												

Ln	Code		Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		
76		Revenues + Transfers In	367,546	326,216
77		TOTAL REVENUE (LINES 75 + 76)	367,546	326,216
78				
79		Total Expenditures + Cont. Reserve	367,546	326,216
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	367,546	326,216

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M257&R20
IDEA Part B School Age
FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	98,649	*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)	277,426	278,813	
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	277,426	*******	278,813
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	277,426	*******	278,813
75					
76	460000	FUND TRANSFERS IN			30,897
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	376,075	*******	309,710

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M257
IDEA Part B School Age
FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program	376,075	309,710	203,097	106,613						
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	376,075	309,710	203,097	106,613						
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M257
IDEA Part B School Age
FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	376,075	309,710	203,097	106,613						
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	98,649									
76		Revenues + Transfers In	277,426	309,710								
77		TOTAL REVENUE (LINES 75 + 76)	376,075	309,710								
78												
79		Total Expenditures + Cont. Reserve	376,075	309,710								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	376,075	309,710								

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M258&R20
IDEA Part B Preschool
FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	1,560	*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)	16,556	16,613	
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	16,556	*******	16,613
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	16,556	*******	16,613
75					
76	460000	FUND TRANSFERS IN			2,239
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	18,116	*******	18,852

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M258
IDEA Part B Preschool
FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program	18,116	18,852	12,994	5,858						
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	18,116	18,852	12,994	5,858						
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	18,116	18,852	12,994	5,858						
64		(Lines 14+42+49+54+61)										
65												
66												

Ln	Code		Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance	1,560	
76		Revenues + Transfers In	16,556	18,852
77		TOTAL REVENUE (LINES 75 + 76)	18,116	18,852
78				
79		Total Expenditures + Cont. Reserve	18,116	18,852
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	18,116	18,852

BUDGET SUMMARY:

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

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M260&R20
School-Based Medicaid
FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs	355,000	355,000	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	355,000	*******	355,000
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	355,000	*******	355,000
75					
76	460000	FUND TRANSFERS IN	300,000		300,000
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	655,000	*******	655,000

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program	655,000	655,000	465,428	189,572						
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	655,000	655,000	465,428	189,572						
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	655,000	465,428	189,572						
64		(Lines 14+42+49+54+61)										
65												
66												

Ln	Code		Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		
76		Revenues + Transfers In	655,000	655,000
77		TOTAL REVENUE (LINES 75 + 76)	655,000	655,000
78				
79		Total Expenditures + Cont. Reserve	655,000	655,000
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	655,000	655,000

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs	3,957	32,957	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	3,957	*******	32,957
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	3,957	*******	32,957
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	3,957	*******	32,957

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program	36,786	30,957			10,477	20,480				
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	36,786	30,957			10,477	20,480				
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program	1,000	1,000			1,000					
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program	1,000	1,000				1,000				
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	2,000	2,000			1,000	1,000				
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	4,000									
60												
61	900	TOTAL OTHER SERVICES	4,000									
62												
63		TOTAL EXPENDITURES	42,786	32,957			11,477	21,480				
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance										

BUDGET SUMMARY:

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

Ln			Prior Year Budget	Proposed Budget
76		Revenues + Transfers In	3,957	32,957
77		TOTAL REVENUE (LINES 75 + 76)	3,957	32,957
78				
79		Total Expenditures + Cont. Reserve	42,786	32,957
80		Unappropriated Balance	-38,829	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	3,957	32,957

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M262
Title V-B - Rural Education
FUND NO: 262

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	46,865									
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	46,865									
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	46,865									
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										
77		TOTAL REVENUE (LINES 75 + 76)										
78												
79		Total Expenditures + Cont. Reserve	46,865									
80		Unappropriated Balance	-46,865									
81		TOTAL EXPD + CONT. RES + UNAPPR BAL										

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals	Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	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	231		
26	417100	Admissions/Activities				65	448200	Impact Aid - P.L. 874			
27	417200	Bookstore Sales				66	440000	TOTAL FEDERAL	231	*******	
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	231	*******	
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)	231	*******	

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M270
Title III, ESEA - Language Ins
FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program	231									
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	231									
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M270
Title III, ESEA - Language Ins
FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	231									
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance										

BUDGET SUMMARY:

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

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget
76		Revenues + Transfers In	231	
77		TOTAL REVENUE (LINES 75 + 76)	231	
78				
79		Total Expenditures + Cont. Reserve	231	
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	231	

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs	58,476	44,676	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	58,476	*******	44,676
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	58,476	*******	44,676
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	58,476	*******	44,676

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M271
Title II-A - Improving Teacher
FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program	58,476	44,676	18,000	3,803	20,873	2,000				
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M271
Title II-A - Improving Teacher
FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	58,476	44,676	18,000	3,803	20,873	2,000				
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	58,476	44,676	18,000	3,803	20,873	2,000				
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		
76		Revenues + Transfers In	58,476	44,676
77		TOTAL REVENUE (LINES 75 + 76)	58,476	44,676
78				
79		Total Expenditures + Cont. Reserve	58,476	44,676
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	58,476	44,676

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs	5,587		
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	5,587	*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	5,587	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	5,587	*******	

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M272
Title IX-A Education Homeless
FUND NO: 272

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program	5,587									
41												
42	600	TOTAL SUPPORT SERVICES	5,587									
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	5,587									
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	5,587									
77		TOTAL REVENUE (LINES 75 + 76)	5,587									
78												
79		Total Expenditures + Cont. Reserve	5,587									
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	5,587									

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	1,361
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs	5,000		
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	5,000	*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	5,000	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	5,000	*******	1,361

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program	5,000	1,361				1,361				
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	5,000	1,361				1,361				
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	5,000	1,361				1,361				
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance		1,361
76		Revenues + Transfers In	5,000	
77		TOTAL REVENUE (LINES 75 + 76)	5,000	1,361
78				
79		Total Expenditures + Cont. Reserve	5,000	1,361
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	5,000	1,361

BUDGET SUMMARY:

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

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

Federal Special Projects
FUND NO: 285

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs	43,572	40,225	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	43,572	*******	40,225
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	43,572	*******	40,225
75					
76	460000	FUND TRANSFERS IN			938
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	43,572	*******	41,163

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program		37,708	21,828	15,880						
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		37,708	21,828	15,880						
15												
16	611	Attendance-Guidance-Health Program		3,455	2,000	1,455						
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program	43,572									
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M285
Federal Special Projects
FUND NO: 285

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	43,572	3,455	2,000	1,455						
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	43,572	41,163	23,828	17,335						
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	43,572	41,163								
77		TOTAL REVENUE (LINES 75 + 76)	43,572	41,163								
78												
79		Total Expenditures + Cont. Reserve	43,572	41,163								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	43,572	41,163								

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	200		
21					
22	416100	School Food Service	160,000	93,000	
23	416200	Meal Sales: Non-reimbur.	2,400	11,000	
24	416900	Other Food Sales	50,000	41,500	
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local	38,684	83,000	
38		TOTAL OTHER LOCAL	251,284	*******	228,500
39	410000	TOTAL LOCAL (Line 13 + 38)	251,284	*******	228,500

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue	38,000	38,000	
54	430000	TOTAL STATE	38,000	*******	38,000
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement	310,000		
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs	24,000	323,000	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	334,000	*******	323,000
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	623,284	*******	589,500
75					
76	460000	FUND TRANSFERS IN	160,590		191,137
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	783,874	*******	780,637

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M290
School Lunch Fund
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
43												
44	710	Child Nutrition Program	783,874	780,637	269,947	220,443	12,350	273,897	4,000			
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	783,874	780,637	269,947	220,443	12,350	273,897	4,000			
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	783,874	780,637	269,947	220,443	12,350	273,897	4,000			
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	783,874	780,637								
77		TOTAL REVENUE (LINES 75 + 76)	783,874	780,637								
78												
79		Total Expenditures + Cont. Reserve	783,874	780,637								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	783,874	780,637								

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES		*******	
75					
76	460000	FUND TRANSFERS IN			109,762
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)		*******	109,762

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program		109,762					109,762			
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES		109,762					109,762			
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		109,762					109,762			
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		109,762								
77		TOTAL REVENUE (LINES 75 + 76)		109,762								
78												
79		Total Expenditures + Cont. Reserve		109,762								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL		109,762								

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	28,405	*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility	55,900		
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	55,900	*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	150		
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	150	*******	
39	410000	TOTAL LOCAL (Line 13 + 38)	56,050	*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	56,050	*******	
75					
76	460000	FUND TRANSFERS IN	78,484		
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	162,939	*******	

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program	78,484									
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M425
Plant Facilities Fund
FUND NO: 425

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	78,484									
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	28,405									
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	28,405									
55												
56	911	Debt Services Program - Principal	55,900									
57	912	Debt Services Program - Interest	150									
58	913	Debt Services Program-Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES	56,050									
62												
63		TOTAL EXPENDITURES	162,939									
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance	28,405	
76		Revenues + Transfers In	134,534	
77		TOTAL REVENUE (LINES 75 + 76)	162,939	
78				
79		Total Expenditures + Cont. Reserve	162,939	
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	162,939	

BUDGET SUMMARY:

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

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M490&R20
Insurance Adjustment Fund
FUND NO: 490

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	27,804
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds	49,260		
72	450000	TOTAL OTHER	49,260	*******	
73					
74		TOTAL REVENUES	49,260	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	49,260	*******	27,804

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M490
Insurance Adjustment Fund
FUND NO: 490

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	1,606									
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	1,606									
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment	12,519									
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program	3,400									
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M490
Insurance Adjustment Fund
FUND NO: 490

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	15,919									
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	17,525									
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance		27,804								
76		Revenues + Transfers In	49,260									
77		TOTAL REVENUE (LINES 75 + 76)	49,260	27,804								
78												
79		Total Expenditures + Cont. Reserve	17,525									
80		Unappropriated Balance	31,735	27,804								
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	49,260	27,804								

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M610&R20
Insurance Buy Down
FUND NO: 610

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	300,000	*******	2135,041
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	50	50	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local	20,000	2665,000	
38		TOTAL OTHER LOCAL	20,050	*******	2665,050
39	410000	TOTAL LOCAL (Line 13 + 38)	20,050	*******	2665,050

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	20,050	*******	2665,050
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	320,050	*******	4800,091

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M610
Insurance Buy Down
FUND NO: 610

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program										
7	524	Gifted & Talented Program										
8	531	Interscholastic Program										
9	532	School Activity Program										
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION										
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program	320,050	4800,091			4800,091					
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M610
Insurance Buy Down
FUND NO: 610

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES	320,050	4800,091			4800,091					
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	320,050	4800,091			4800,091					
64		(Lines 14+42+49+54+61)										
65												
66												

Ln			Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance	300,000	2135,041
76		Revenues + Transfers In	20,050	2665,050
77		TOTAL REVENUE (LINES 75 + 76)	320,050	4800,091
78				
79		Total Expenditures + Cont. Reserve	320,050	4800,091
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	320,050	4800,091

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	11,673	*******	12,856
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments		10	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	10
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	10

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES		*******	10
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	11,673	*******	12,866

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M710
Nelson Fromelt Trust
FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program	11,673	12,866			12,866					
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	11,673	12,866			12,866					
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	11,673	12,866			12,866					
64		(Lines 14+42+49+54+61)										
65												
66												

Ln	Code	Functions/Programs	Prior Year Budget	Proposed Budget
67				
68				
69				
70				
71				
72				
73		BUDGET SUMMARY		
74				
75		Beginning Fund Balance	11,673	12,856
76		Revenues + Transfers In		10
77		TOTAL REVENUE (LINES 75 + 76)	11,673	12,866
78				
79		Total Expenditures + Cont. Reserve	11,673	12,866
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	11,673	12,866

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M720&R20
Portfor Ath Trust
FUND NO: 720

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	444	*******	487
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments		10	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL		*******	10
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	10

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES		*******	10
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	444	*******	497

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M720
Portfor Ath Trust
FUND NO: 720

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program	444	497					497			
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	444	497					497			
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	444	497					497			
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	444	487								
76		Revenues + Transfers In		10								
77		TOTAL REVENUE (LINES 75 + 76)	444	497								
78												
79		Total Expenditures + Cont. Reserve	444	497								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	444	497								

BUDGET SUMMARY:

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

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
1	320000	Estimated Fund Balance, July 1	9,837	*******	10,332
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES		*******	
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	20	20	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	20	*******	20
39	410000	TOTAL LOCAL (Line 13 + 38)	20	*******	20

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED BUDGET Line Amount	PROPOSED BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE		*******	
55					
56					
57	442000	Indirect Unrestricted Federal			
58	443000	Direct Restricted Federal			
59	445100	Title I - ESEA			
60	445300	Perkins V - CTE			
61	445400	Adult Education			
62	445500	Child Nutrition Reimbursement			
63	445600	IDEA Part B (School Age & Preschool)			
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL		*******	
67					
68					
69	451000	Proceeds: Bonds, Principal, Loan et al			
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER		*******	
73					
74		TOTAL REVENUES	20	*******	20
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	9,857	*******	10,352

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M721
Portfor Band Trust
FUND NO: 721

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program										
2	515	Secondary School Program	9,857	10,352					10,352			
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	9,857	10,352					10,352			
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program										
25												
26	641	School Administration Program										
27												
28	651	Business Operation Program										
29	655	Central Service Program										
30	656	Administrative Technology Services Prg										
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program										
38	682	Pupil - Activity Trans. Program										
39	683	General Transportation Program										
40												

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M721
Portfor Band Trust
FUND NO: 721

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program										
41												
42	600	TOTAL SUPPORT SERVICES										
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	9,857	10,352					10,352			
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	9,837	10,332								
76		Revenues + Transfers In	20	20								
77		TOTAL REVENUE (LINES 75 + 76)	9,857	10,352								
78												
79		Total Expenditures + Cont. Reserve	9,857	10,352								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	9,857	10,352								

BUDGET SUMMARY:

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

BUDGET SUMMARY WORKSHEET - ALL FUNDS S000

July 1, 2025 - June 30, 2026

Ln	Code	ACCOUNT	GENERAL M & O 100	FEDERAL FOREST RESERVE 220	SPECIAL PROJECTS LOCAL 230-239	SPECIAL PROJECTS STATE 240-249	SPECIAL PROJECTS FEDERAL 250-289	CHILD NUTRITION 290	BOND REDEMPTION 310
1		REVENUE							
2	410000	Local Sources	2711,294	3,100	957,812			228,500	
3	420000	County Sources							
4	430000	State Sources	10681,437		1989,971	230,312		38,000	
5	440000	Federal Sources					1077,475	323,000	
6	450000	Other Sources							
7		Total Revenue	13392,731	3,100	2947,783	230,312	1077,475	589,500	
8	460000	Transfers In	648,807				355,473	191,137	
9		TOTAL REVENUE & TRANSFERS	14041,538	3,100	2947,783	230,312	1432,948	780,637	
10									
11		EXPENDITURES							
12	500000	Instruction	8119,516		2902,773	19,091	727,817		
13	600000	Support Services	5182,650	352,881		259,277	706,492		
14	700000	Non-Instruction Services	83,000		4,992			780,637	
15	800000	Facility Acquisition		1145,531	70,926				
16	910000	Debt Service							
17		Total Expenditures	13385,166	1498,412	2978,691	278,368	1434,309	780,637	
18		Transfers Out	656,372	603,807	45,000				
19		TOTAL EXPENDITURES + TRANSFERS	14041,538	2102,219	3023,691	278,368	1434,309	780,637	
20		Contingency Reserve		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					
21		TOTAL APPROPRIATIONS	14041,538	2102,219	3023,691	278,368	1434,309	780,637	
22									
23		Beginning Fund Balances		2099,119	75,908	48,056	1,361		
24		Plus Revenues(line 9)	14041,538	3,100	2947,783	230,312	1432,948	780,637	
25		Less Appropriations (line 21)	14041,538	2102,219	3023,691	278,368	1434,309	780,637	
26		Unappropriated Fund Balance							

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BUDGET SUMMARY WORKSHEET - ALL FUNDS S000

July 1, 2025 - June 30, 2026

Ln	Code	ACCOUNT	CONSTRUCT PROJECTS 410	PLANT FACILITY 420-430	ENTERPRISE FUNDS 510	INTERNAL SERVICES 610	TRUST FUNDS 710 & 720		TOTAL FUNDS
1		REVENUE							
2	410000	Local Sources		10,000		2665,050	40		6575,796
3	420000	County Sources							
4	430000	State Sources							12939,720
5	440000	Federal Sources							1400,475
6	450000	Other Sources							
7		Total Revenue		10,000		2665,050	40		20915,991
8	460000	Transfers In		109,762					1305,179
9		TOTAL REVENUE & TRANSFERS		119,762		2665,050	40		22221,170
10									
11		EXPENDITURES							
12	500000	Instruction					23,715		11792,912
13	600000	Support Services		109,762		4800,091			11411,153
14	700000	Non-Instruction Services							868,629
15	800000	Facility Acquisition		5379,583					6596,040
16	910000	Debt Service							
17		Total Expenditures		5489,345		4800,091	23,715		30668,734
18		Transfers Out							1305,179
19		TOTAL EXPENDITURES + TRANSFERS		5489,345		4800,091	23,715		31973,913
20		Contingency Reserve	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\						
21		TOTAL APPROPRIATIONS		5489,345		4800,091	23,715		31973,913
22									
23		Beginning Fund Balances		5369,583		2135,041	23,675		9752,743
24		Plus Revenues(line 9)		119,762		2665,050	40		22221,170
25		Less Appropriations (line 21)		5489,345		4800,091	23,715		31973,913
26		Unappropriated Fund Balance							

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SUMMARY STATEMENT - 2025 - 2026 SCHOOL BUDGET

ALL FUNDS

School District # 171

	GENERAL M & O FUND				ALL OTHER FUNDS			
REVENUES	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Act/Bud 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Act/Bud 2024-2025	Proposed Budget 2025-2026
Beginning Balance	$ 280,053	$ 413,652	$	$	$ 2717,457	$ 3317,361	$ 2626,012	$ 9780,547
Local Tax Revenue	2796,256	2268,361	2688,193	2691,174	96,695	95,295	55,900	
Other Local	333,397	425,767	39,519	20,120	1430,309	1567,270	1290,595	3864,502
County Revenue								
State Revenue	8531,913	11511,479	9626,854	10681,437	2177,075	2522,658	8079,745	2258,283
Federal Revenue					3959,414	2341,897	1558,046	1400,475
Other Sources	307,172	105,177	675,716	648,807	537,052	197,570	588,334	656,372
Totals	$ 12248,791	$ 14724,436	$ 13030,282	$ 14041,538	$ 10918,002	$ 10042,051	$ 14198,632	$ 17960,179

EXPENDITURES	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Act/Bud 2024-2025	Proposed Budget 2025-2026	Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Act/Bud 2024-2025	Proposed Budget 2025-2026
Salaries	$ 6508,170	$ 7254,348	$ 7165,708	$ 7603,417	$ 1881,535	$ 1624,510	$ 1774,487	$ 1814,915
Benefits	3053,330	3416,947	3711,263	4023,761	1044,089	967,679	1043,797	953,446
Purchased Services	979,982	1308,061	912,125	925,471	2183,341	2124,791	2325,005	6950,524
Supplies & Materials	612,492	489,061	533,209	612,313	573,934	685,186	622,926	434,151
Capital Outlay	614,420	244,534	73,000	104,000	-8,071	344,333	7692,700	7158,336
Debt Retirement					114,076	169,975	56,050	
Insurance & Judgements	80,356	91,336	95,903	116,204				
Transfers (net)	415,076	101,481	539,074	656,372	207,042	58,678	675,716	648,807
Contingency Reserve					\\\\\\\\\\\\\\\\\\\\			
Unappropriated Balances	-15,035	1818,668			4922,056	4066,899	7,951	
Totals	$ 12248,791	$ 14724,436	$ 13030,282	$ 14041,538	$ 10918,002	$ 10042,051	$ 14198,632	$ 17960,179

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.

SUMMARY STATEMENT - 2025 - 2026 SCHOOL BUDGET S/000/S40

ALL FUNDS

School District # 171

REVENUES	GENERAL M & O FUND Prior Year Budget 2024-2025	GENERAL M & O FUND Proposed Budget 2025-2026	ALL OTHER FUNDS Prior Year Budget 2024-2025	ALL OTHER FUNDS Proposed Budget 2025-2026
Beginning Balances	$	$	$ 2626,012	$ 9780,547
Local Tax Revenue	2688,193	2691,174	55,900	
Other Local	39,519	20,120	1290,595	3864,502
County Revenue				
State Revenue	9626,854	10681,437	8079,745	2258,283
Federal Revenue			1558,046	1400,475
Other Sources	675,716	648,807	588,334	656,372
Totals	$ 13030,282	$ 14041,538	$ 14198,632	$ 17960,179

EXPENDITURES	GENERAL M & O FUND Prior Year Budget 2024-2025	GENERAL M & O FUND Proposed Budget 2025-2026	ALL OTHER FUNDS Prior Year Budget 2024-2025	ALL OTHER FUNDS Proposed Budget 2025-2026
Salaries	$ 7165,708	$ 7603,417	$ 1774,487	$ 1814,915
Benefits	3711,263	4023,761	1043,797	953,446
Purchased Services	912,125	925,471	2325,005	6950,524
Supplies & Materials	533,209	612,313	622,926	434,151
Capital Outlay	73,000	104,000	7692,700	7158,336
Debt Retirement			56,050	
Insurance & Judgments	95,903	116,204		
Transfers (net)	539,074	656,372	675,716	648,807
Contingency Reserve			\\\\\\\\\\	
Unappropriated Balances			7,951	
Totals	$ 13030,282	$ 14041,538	$ 14198,632	$ 17960,179

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

SUMMARY STATEMENT - 2025 - 2026 SCHOOL BUDS/000/S50

ALL FUNDS

School District # 171

Budget Line	REVENUES	GENERAL M & O FUND Proposed Budget 2025-2026	ALL OTHER FUNDS Proposed Budget 2025-2026	TOTAL FUNDS Proposed Budget 2025-2026
#01000	Beginning Balance	$	$ 9780,547	$ 9780,547
#39000	Local Revenue	2711,294	3864,502	6575,796
#41000	County Revenue			
#55000	State Revenue	10681,437	2258,283	12939,720
#68000	Federal Revenue		1400,475	1400,475
#72000	Other Sources			
#76000	Transfers*	648,807	656,372	1305,179
	Totals	$ 14041,538	$ 17960,179	$ 32001,717

Budget Line	OBJ#	EXPENDITURES	GENERAL M & O FUND Proposed Budget 2025-2026	ALL OTHER FUNDS Proposed Budget 2025-2026	TOTAL FUNDS Proposed Budget 2025-2026
#63	100	Salaries	$ 7603,417	$ 1814,915	$ 9418,332
#63	200	Benefits	4023,761	953,446	4977,207
#63	300	Purchased Services	925,471	6950,524	7875,995
#63	400	Supplies & Materials	612,313	434,151	1046,464
#63	500	Capital Outlay	104,000	7158,336	7262,336
#63	600	Debt Retirement			
#63	700	Insurance & Judgments	116,204		116,204
#63	800	Transfers*	656,372	648,807	1305,179
#66		Contingency Reserve		\\\\\\	
#79		Unappropriated Balances			
		Totals	$ 14041,538	$ 17960,179	$ 32001,717

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

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

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