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 6/24/25 and the Board of Trustees formally adopted this budget on ______________.

SIGNED:

SUPERINTENDENT OF SCHOOLS	CHAIRPERSON OF THE BOARD
Jennifer Johnson CONTACT PERSON	Moscow School District SCHOOL DISTRICT/CHARTER NAME
johnsonj@msd281.org EMAIL ADDRESS	6/24/25 DATE
208.892.1122 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.

SCHOOL DISTRICT BUDGET

2025 - 2026

Moscow School District
Name of School District

281
Organization Number

Latah
County

DEBBIE CRITCHFIELD
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, 83720-0027

S.D.E

BUDGET
REVENUES
July 1, 2025 - June 30, 2026

M\100\R10&R20
GENERAL M & O
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	6400,000	*******	5950,000
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental	11486,000	11486,000	
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort	92,006	94,766	
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other	20,000	96,958	
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	11598,006	*******	11677,724
14	413000	Penalty: Delinquent Taxes	350,000	350,000	
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	550,000	550,000	
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	5,000	5,000	
35	419200	Contributions/Donations			
36	419300	Transportation Fees	40,000	40,000	
37	419900	Other Local	65,000	65,000	
38		TOTAL OTHER LOCAL	1010,000	*******	1010,000
39	410000	TOTAL LOCAL (Line 13 + 38)	12608,006	*******	12687,724

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	BUDGET Totals
40	429000	Other County			
41	420000	TOTAL COUNTY		*******	
42					
43	431100	Base Support Program	12942,304	13610,556	
44	431200	Transportation Support	500,000	600,000	
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency		10,000	
48	431800	Benefit Apportionment	1797,090	1900,767	
49	431900	Other State Support	868,378	840,943	
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue	5,000	5,000	
54	430000	TOTAL STATE	16112,772	*******	16967,266
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	10,000	10,000	
70		Proceeds: Disposal of Real or Personal			
71	453000	Property or Capital Lease Proceeds			
72	450000	TOTAL OTHER	10,000	*******	10,000
73					
74		TOTAL REVENUES	28730,778	*******	29664,990
75					
76	460000	FUND TRANSFERS IN	13,976		31,006
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	35144,754	*******	35645,996

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\100\X10
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	6235,639	6196,898	4326,095	1621,875	65,400	183,528				
2	515	Secondary School Program	6702,587	6850,251	4556,230	1665,675	122,510	505,836				
3	517	Alternative School Program	227,755	259,215	175,015	69,925	4,050	10,225				
4	519	Vocational-Technical Program	4,800	4,800	4,000	800						
5	521	Special Education Program	3239,580	3424,564	2312,930	1081,634	16,000	14,000				
6	522	Special Education Preschool Program	151,760	155,290	106,340	48,950						
7	524	Gifted & Talented Program	327,330	327,505	239,195	86,610	900	800				
8	531	Interscholastic Program	543,025	563,950	365,325	59,475	75,300	62,450			1,400	
9	532	School Activity Program	61,175	44,350	34,125	7,225		3,000				
10	541	Summer School Program										
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	17493,651	17826,823	12119,255	4642,169	284,160	779,839			1,400	
15												
16	611	Attendance-Guidance-Health Program	1766,107	1762,697	1243,237	454,845	29,150	35,465				
17	616	Special Education Support Services Prg	1258,965	1392,090	832,325	308,765	251,000					
18												
19	621	Instruction Improvement Program	106,454	114,133	34,500	11,825	58,008	9,800				
20	622	Educational Media Program	534,313	537,438	343,595	151,075	11,136	31,632				
21	623	Instruction-Related Technology Program	302,109	297,459	110,890	41,425	45,200	99,944				
22	624	Books and Periodicals										
23	631	Board of Education Program	298,925	302,075	61,775	17,700	207,600	15,000				
24	632	District Administration Program	1089,310	1116,985	638,125	198,335	39,025	14,900			226,600	
25												
26	641	School Administration Program	1781,130	1797,030	1293,450	461,055	24,502	18,023				
27												
28	651	Business Operation Program	596,120	629,545	342,275	122,370	156,400	8,500				
29	655	Central Service Program	54,950	54,950	38,575	16,375						
30	656	Administrative Technology Services Prg	388,275	412,375	199,700	73,675	84,000	55,000				
31	661	Buildings-Care Program(Custodial)	1242,100	1198,200	408,900	208,800	505,900	74,600				
33	664	Maintenance - Buildings and Equipment	783,814	802,175	472,725	191,725	67,554	70,171				
34	665	Maintenance - Grounds	288,925	294,575	97,775	52,300	119,000	25,500				
35	667	Security Program	100,100	77,000			61,000	9,500	6,500			
36												
37	681	Pupil - To School Trans. Program	890,310	887,910	508,475	212,400	33,310	132,025			1,700	
38	682	Pupil - Activity Trans. Program	80,400	81,400	27,500	3,900	50,000					
39	683	General Transportation Program	33,900	34,900	5,850	1,250	4,200	23,600				
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	11596,207	11792,937	6659,672	2527,820	1746,985	623,660	6,500		228,300	
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	1438,198	1405,000								1405,000
60												
61	900	TOTAL OTHER SERVICES	1438,198	1405,000								1405,000
62												
63		TOTAL EXPENDITURES	30528,056	31024,760	18778,927	7169,989	2031,145	1403,499	6,500		229,700	1405,000
64		(Lines 14+42+49+54+61)										
65												
66	950	Contingency Reserve	718,618	593,920								
67		(5% of line 63)										
68												
69		TOTAL EXPENDITURES + CONT. RESERVE	31246,674	31618,680								
70		(line 64 + line 66)										
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	6400,000	5950,000								
76		Revenues + Transfers In	28744,754	29695,996								
77		TOTAL REVENUE (LINES 75 + 76)	35144,754	35645,996								
78												
79		Total Expenditures + Cont. Reserve	31246,674	31618,680								
80		Unappropriated Balance	3898,080	4027,316								
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	35144,754	35645,996								

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	396,305	*******	386,655
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 Line Amount	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	25,000	21,000	
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	25,000	*******	21,000
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	25,000	*******	21,000
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	421,305	*******	407,655

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	54,154	192,655					192,655			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	54,154	192,655					192,655			
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	54,154	192,655					192,655			
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	396,305	386,655
76		Revenues + Transfers In	25,000	21,000
77		TOTAL REVENUE (LINES 75 + 76)	421,305	407,655
78				
79		Total Expenditures + Cont. Reserve	54,154	192,655
80		Unappropriated Balance	367,151	215,000
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	421,305	407,655

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	47,185	*******	45,648
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	111,489	1,000	
38		TOTAL OTHER LOCAL	111,489	*******	1,000
39	410000	TOTAL LOCAL (Line 13 + 38)	111,489	*******	1,000

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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	6,285		
54	430000	TOTAL STATE	6,285	*******	
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	117,774	*******	1,000
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	164,959	*******	46,648

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	16,967	3,351				3,351				
2	515	Secondary School Program	24,436	9,382			783	8,599				
3	517	Alternative School Program	5,629									
4	519	Vocational-Technical Program										
5	521	Special Education Program	4,600	846				846				
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	21,561	21,603				21,603				
11	542	Adult School Program										
12	546	Detention Center Program										
13												
14	500	TOTAL INSTRUCTION	73,193	35,182			783	34,399				
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program	19,267	5,819				5,819				
20	622	Educational Media Program	8,461									
21	623	Instruction-Related Technology Program										
22	624	Books and Periodicals										
23	631	Board of Education Program										
24	632	District Administration Program	60,300	1,803				1,803				
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	88,028	7,622				7,622				
43												
44	710	Child Nutrition Program										
45	720	Community Services Program	5,000	3,844				3,844				
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	5,000	3,844				3,844				
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	166,221	46,648			783	45,865				
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	47,185	45,648
76		Revenues + Transfers In	117,774	1,000
77		TOTAL REVENUE (LINES 75 + 76)	164,959	46,648
78				
79		Total Expenditures + Cont. Reserve	166,221	46,648
80		Unappropriated Balance	-1,262	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	164,959	46,648

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	25,055	*******	78,200
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	400,000	375,000	
38		TOTAL OTHER LOCAL	400,000	*******	375,000
39	410000	TOTAL LOCAL (Line 13 + 38)	400,000	*******	375,000

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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	400,000	*******	375,000
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	425,055	*******	453,200

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\232\X10
AFTER SCHOOL PROGRAMS
FUND NO: 232

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	550	550			550					
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

M\232\X20
AFTER SCHOOL PROGRAMS
FUND NO: 232

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	550	550			550					
43												
44	710	Child Nutrition Program										
45	720	Community Services Program	431,655	452,650	235,625	38,875	53,400	124,750				
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	431,655	452,650	235,625	38,875	53,400	124,750				
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	432,205	453,200	235,625	38,875	53,950	124,750				
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	25,055	78,200
76		Revenues + Transfers In	400,000	375,000
77		TOTAL REVENUE (LINES 75 + 76)	425,055	453,200
78				
79		Total Expenditures + Cont. Reserve	432,205	453,200
80		Unappropriated Balance	-7,150	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	425,055	453,200

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	48,000	*******	40,000
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	47,750	46,425	
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.	11,000	10,600	
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals	64,950	64,000	
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local	5,500	5,500	
38		TOTAL OTHER LOCAL	129,200	*******	126,525
39	410000	TOTAL LOCAL (Line 13 + 38)	129,200	*******	126,525

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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	129,200	*******	126,525
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	177,200	*******	166,525

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										
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	173,215	166,525			112,600	53,925				
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	173,215	166,525			112,600	53,925				
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	173,215	166,525			112,600	53,925				
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	48,000	40,000
76		Revenues + Transfers In	129,200	126,525
77		TOTAL REVENUE (LINES 75 + 76)	177,200	166,525
78				
79		Total Expenditures + Cont. Reserve	173,215	166,525
80		Unappropriated Balance	3,985	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	177,200	166,525

BUDGET SUMMARY:

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

S.D.E

BUDGET
REVENUES
Jul y 1, 2025 - June 30, 2026

M\ 235\R10&R20
ARTS I N EDUCATION
F UND NO: 235

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	1,180	*******	1,550
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)		*******	
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	1,000		1,000
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2,180	*******	2,550

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	2,195	2,550	600	50		1,900				
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	2,195	2,550	600	50		1,900				
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	2,195	2,550	600	50		1,900				
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	1,180	1,550
76		Revenues + Transfers In	1,000	1,000
77		TOTAL REVENUE (LINES 75 + 76)	2,180	2,550
78				
79		Total Expenditures + Cont. Reserve	2,195	2,550
80		Unappropriated Balance	-15	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	2,180	2,550

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	2,374	*******	2,141
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 Line Amount	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			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2,374	*******	2,141

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										
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	2,374	2,141				2,141				
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	2,374	2,141				2,141				
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	2,374	2,141				2,141				
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	2,374	2,141
76		Revenues + Transfers In		
77		TOTAL REVENUE (LINES 75 + 76)	2,374	2,141
78				
79		Total Expenditures + Cont. Reserve	2,374	2,141
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	2,374	2,141

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

M\ 239\R10&R20
HEALTHCARE EXCESS RESERVE
FUND NO: 239

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	1803,330	*******	1256,270
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 Line Amount	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			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	1803,330	*******	1256,270

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\239\X10
HEALTHCARE EXCESS RESERVE
FUND NO: 239

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	1738,197	1256,270			1256,270					
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

HEALTHCARE EXCESS RESERVE
FUND NO: 239

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	1738,197	1256,270			1256,270					
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	1738,197	1256,270			1256,270					
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	1803,330	1256,270
76		Revenues + Transfers In		
77		TOTAL REVENUE (LINES 75 + 76)	1803,330	1256,270
78				
79		Total Expenditures + Cont. Reserve	1738,197	1256,270
80		Unappropriated Balance	65,133	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	1803,330	1256,270

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	31,498	*******	31,467
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 Line Amount	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			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	31,498	*******	31,467

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\241\X10
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	31,467	31,467					31,467			
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	31,467	31,467					31,467			
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

M\241\X20
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	31,467	31,467					31,467			
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	31,498	31,467
76	Revenues + Transfers In		
77	TOTAL REVENUE (LINES 75 + 76)	31,498	31,467
78			
79	Total Expenditures + Cont. Reserve	31,467	31,467
80	Unappropriated Balance	31	
81	TOTAL EXPD + CONT. RES + UNAPPR BAL	31,498	31,467

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 Line Amount	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 Line Amount	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	47,000		
54	430000	TOTAL STATE	47,000	*******	
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			
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	47,000	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	47,000	*******	

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\242\X10
STATE SPECIAL PROJECTS
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	47,000									
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	47,000									
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	21,434									
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	21,434									
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	68,434									
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	47,000	
77		TOTAL REVENUE (LINES 75 + 76)	47,000	
78				
79		Total Expenditures + Cont. Reserve	68,434	
80		Unappropriated Balance	-21,434	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	47,000	

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 Line Amount	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 Line Amount	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	64,135	33,702	
52	438000	Revenue in Lieu of/Tax Replacement			
53	439000	Other State Revenue			
54	430000	TOTAL STATE	64,135	*******	33,702
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	64,135	*******	33,702
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	64,135	*******	33,702

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\243\X10
PROFESSIONAL TECHNICAL
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										
3	517	Alternative School Program										
4	519	Vocational-Technical Program	64,275	33,702	14,392	3,040	8,500	7,770				
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	64,275	33,702	14,392	3,040	8,500	7,770				
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	64,275	33,702	14,392	3,040	8,500	7,770				
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	64,135	33,702
77		TOTAL REVENUE (LINES 75 + 76)	64,135	33,702
78				
79		Total Expenditures + Cont. Reserve	64,275	33,702
80		Unappropriated Balance	-140	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	64,135	33,702

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	227,370	*******	79,700
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 Line Amount	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	226,411	226,600	
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	226,411	*******	226,600
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	226,411	*******	226,600
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	453,781	*******	306,300

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\245\X10
STATE 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	382,706	236,300			33,100	203,200				
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	40,500	70,000			20,000	50,000				
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	423,206	306,300			53,100	253,200				
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	423,206	306,300			53,100	253,200				
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	227,370	79,700
76		Revenues + Transfers In	226,411	226,600
77		TOTAL REVENUE (LINES 75 + 76)	453,781	306,300
78				
79		Total Expenditures + Cont. Reserve	423,206	306,300
80		Unappropriated Balance	30,575	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	453,781	306,300

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 Line Amount	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 Line Amount	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	2,000		
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	2,000	*******	
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	2,000	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2,000	*******	

S.D.E

M\250\X20
ARP HCY HOMELESS II
FUND NO: 250

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	2,000									
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	2,000									
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	2,000									
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	2,000	
77		TOTAL REVENUE (LINES 75 + 76)	2,000	
78				
79		Total Expenditures + Cont. Reserve	2,000	
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	2,000	

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 Line Amount	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 Line Amount	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	372,391	368,484	
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	372,391	*******	368,484
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	372,391	*******	368,484
75					
76	460000	FUND TRANSFERS IN	87,644		35,300
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	460,035	*******	403,784

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\251\X10
TITLE I-A ESEA 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	410,180	373,733	258,820	99,590		15,323				
2	515	Secondary School Program										
3	517	Alternative School Program	28,335	28,035	20,735	7,300						
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	438,515	401,768	279,555	106,890		15,323				
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	19,300									
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

TITLE I-A ESEA 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										
41												
42	600	TOTAL SUPPORT SERVICES	19,300									
43												
44	710	Child Nutrition Program										
45	720	Community Services Program	2,220	2,016			516	1,500				
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	2,220	2,016			516	1,500				
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	460,035	403,784	279,555	106,890	516	16,823				
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	460,035	403,784
77		TOTAL REVENUE (LINES 75 + 76)	460,035	403,784
78				
79		Total Expenditures + Cont. Reserve	460,035	403,784
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	460,035	403,784

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 Line Amount	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 Line Amount	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	517,413		
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	517,413	*******	
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	517,413	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	517,413	*******	

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	34,270									
2	515	Secondary School Program	2,242									
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	36,512									
15												
16	611	Attendance-Guidance-Health Program	2,393									
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program										
20	622	Educational Media Program										
21	623	Instruction-Related Technology Program	92,100									
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	94,493									
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	386,408									
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	386,408									
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	517,413									
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		
76		Revenues + Transfers In	517,413	
77		TOTAL REVENUE (LINES 75 + 76)	517,413	
78				
79		Total Expenditures + Cont. Reserve	517,413	
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	517,413	

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 Line Amount	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 Line Amount	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)	658,985	625,872	
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	658,985	*******	625,872
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	658,985	*******	625,872
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	658,985	*******	625,872

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\257\X10
IDEA 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	502,715	431,409	245,165	115,630	70,614					
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	502,715	431,409	245,165	115,630	70,614					
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg	147,070	174,463	116,063	58,400						
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	147,070	174,463	116,063	58,400						
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	9,200	20,000								20,000
60												
61	900	TOTAL OTHER SERVICES	9,200	20,000								20,000
62												
63		TOTAL EXPENDITURES	658,985	625,872	361,228	174,030	70,614					20,000
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		
76		Revenues + Transfers In	658,985	625,872
77		TOTAL REVENUE (LINES 75 + 76)	658,985	625,872
78				
79		Total Expenditures + Cont. Reserve	658,985	625,872
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	658,985	625,872

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 Line Amount	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 Line Amount	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)	26,500	26,489	
64	445900	Other Indirect Federal Programs			
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	26,500	*******	26,489
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	26,500	*******	26,489
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	26,500	*******	26,489

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										
3	517	Alternative School Program										
4	519	Vocational-Technical Program										
5	521	Special Education Program										
6	522	Special Education Preschool Program	26,500	26,489	15,450	10,035		1,004				
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	26,500	26,489	15,450	10,035		1,004				
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

M\258\X20
IDEA PRE SCHOOL
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
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	26,500	26,489	15,450	10,035		1,004				
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		
76		Revenues + Transfers In	26,500	26,489
77		TOTAL REVENUE (LINES 75 + 76)	26,500	26,489
78				
79		Total Expenditures + Cont. Reserve	26,500	26,489
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	26,500	26,489

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	30,000	*******	
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	4,000	3,000	
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			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	4,000	*******	3,000
39	410000	TOTAL LOCAL (Line 13 + 38)	4,000	*******	3,000

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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	1300,000	1300,000	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	1300,000	*******	1300,000
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	1304,000	*******	1303,000
75					
76	460000	FUND TRANSFERS IN	565,000		500,000
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	1899,000	*******	1803,000

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	41,610	41,610	26,220	15,390						
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	41,610	41,610	26,220	15,390						
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg	1834,876	1761,390			1761,390					
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

M\260\X20
MEDICAID
FUND NO: 260

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	1834,876	1761,390			1761,390					
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	1876,486	1803,000	26,220	15,390	1761,390					
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	30,000	
76		Revenues + Transfers In	1869,000	1803,000
77		TOTAL REVENUE (LINES 75 + 76)	1899,000	1803,000
78				
79		Total Expenditures + Cont. Reserve	1876,486	1803,000
80		Unappropriated Balance	22,514	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	1899,000	1803,000

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 Line Amount	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 Line Amount	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	40,108	45,629	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	40,108	*******	45,629
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	40,108	*******	45,629
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	40,108	*******	45,629

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	17,875	15,894	14,000	1,075	819					
2	515	Secondary School Program	20,763	14,037			7,250	6,787				
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	38,638	29,931	14,000	1,075	8,069	6,787				
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

M\261\X20
TITLE IV-A STUDENT SUPPORT
FUND NO: 261

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	1,470	15,698								15,698
60												
61	900	TOTAL OTHER SERVICES	1,470	15,698								15,698
62												
63		TOTAL EXPENDITURES	40,108	45,629	14,000	1,075	8,069	6,787				15,698
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	40,108	45,629
77		TOTAL REVENUE (LINES 75 + 76)	40,108	45,629
78				
79		Total Expenditures + Cont. Reserve	40,108	45,629
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	40,108	45,629

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 Line Amount	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 Line Amount	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	40,207	40,033	
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	40,207	*******	40,033
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	40,207	*******	40,033
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	40,207	*******	40,033

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	40,207	40,033	1,653	349	4,000	16,231	17,800			
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	40,207	40,033	1,653	349	4,000	16,231	17,800			
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	40,207	40,033	1,653	349	4,000	16,231	17,800			
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	40,207	40,033
77		TOTAL REVENUE (LINES 75 + 76)	40,207	40,033
78				
79		Total Expenditures + Cont. Reserve	40,207	40,033
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	40,207	40,033

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

M\271\R10&R20
TITLE II-A ESEA IMPROV TEACHER
FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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 Line Amount	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	98,223	88,868	
65	448200	Impact Aid - P.L. 874			
66	440000	TOTAL FEDERAL	98,223	*******	88,868
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	98,223	*******	88,868
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	98,223	*******	88,868

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\271\X10
TITLE II-A ESEA IMPROV 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	17,000	32,569			23,505	9,064				
2	515	Secondary School Program	47,571	29,747	9,000		11,500	9,247				
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	64,571	62,316	9,000		35,005	18,311				
15												
16	611	Attendance-Guidance-Health Program										
17	616	Special Education Support Services Prg										
18												
19	621	Instruction Improvement Program	12,500	4,500			4,000	500				
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	12,500	4,500			4,000	500				
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	21,152	22,052								22,052
60												
61	900	TOTAL OTHER SERVICES	21,152	22,052								22,052
62												
63		TOTAL EXPENDITURES	98,223	88,868	9,000		39,005	18,811				22,052
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	98,223	88,868								
77		TOTAL REVENUE (LINES 75 + 76)	98,223	88,868								
78												
79		Total Expenditures + Cont. Reserve	98,223	88,868								
80		Unappropriated Balance										
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	98,223	88,868								

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	7,955	*******	4,344
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 Line Amount	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		213,900	
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		*******	213,900
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		*******	213,900
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	7,955	*******	218,244

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\281\X10
FEDERAL SPECIAL PROJECTS
FUND NO: 281

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	2,299	205,344	92,544	41,356	30,000	41,444				
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	2,299	205,344	92,544	41,356	30,000	41,444				
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	4,344	4,344				4,344				
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

FEDERAL SPECIAL PROJECTS
FUND NO: 281

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	4,344	4,344				4,344				
43												
44	710	Child Nutrition Program	1,312									
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	1,312									
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		8,556								8,556
60												
61	900	TOTAL OTHER SERVICES		8,556								8,556
62												
63		TOTAL EXPENDITURES	7,955	218,244	92,544	41,356	30,000	45,788				8,556
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	7,955	4,344
76		Revenues + Transfers In		213,900
77		TOTAL REVENUE (LINES 75 + 76)	7,955	218,244
78				
79		Total Expenditures + Cont. Reserve	7,955	218,244
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	7,955	218,244

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	134,000	*******	48,000
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	184,500	186,000	
23	416200	Meal Sales: Non-reimbur.	9,000	4,850	
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	75,500	79,000	
38		TOTAL OTHER LOCAL	269,000	*******	269,850
39	410000	TOTAL LOCAL (Line 13 + 38)	269,000	*******	269,850

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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	403,100	429,100	
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	403,100	*******	429,100
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	672,100	*******	698,950
75					
76	460000	FUND TRANSFERS IN	47,200		47,000
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	853,300	*******	793,950

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										
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	550	550			550					
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

M\290\X20
CHILD NUTRITION
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	550	550			550					
43												
44	710	Child Nutrition Program	890,135	793,400	305,050	154,800	15,600	317,950				
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48												
49	700	TOTAL NON-INSTRUCTION	890,135	793,400	305,050	154,800	15,600	317,950				
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	890,685	793,950	305,050	154,800	16,150	317,950				
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	134,000	48,000
76		Revenues + Transfers In	719,300	745,950
77		TOTAL REVENUE (LINES 75 + 76)	853,300	793,950
78				
79		Total Expenditures + Cont. Reserve	890,685	793,950
80		Unappropriated Balance	-37,385	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	853,300	793,950

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	965,000	*******	925,000
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	5,000	5,000	
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	30,000	30,000	
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			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	35,000	*******	35,000
39	410000	TOTAL LOCAL (Line 13 + 38)	35,000	*******	35,000

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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	651,750	651,750	
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	651,750	*******	651,750
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	686,750	*******	686,750
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	1651,750	*******	1611,750

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\310\X20
BOND REDEMPTION/INTEREST
FUND NO: 310

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	1322,370	1390,500						1390,500		
57	912	Debt Services Program - Interest	241,750	221,250						221,250		
58	913	Debt Services Program-Refunded Debt										
59	920	Fund Transfers Out										
60												
61	900	TOTAL OTHER SERVICES	1564,120	1611,750						1611,750		
62												
63		TOTAL EXPENDITURES	1564,120	1611,750						1611,750		
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	965,000	925,000
76		Revenues + Transfers In	686,750	686,750
77		TOTAL REVENUE (LINES 75 + 76)	1651,750	1611,750
78				
79		Total Expenditures + Cont. Reserve	1564,120	1611,750
80		Unappropriated Balance	87,630	
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	1651,750	1611,750

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

M\ 420\R10&R20
PLANT FACILITIES
FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	1619,523	*******	1305,000
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	60,000	50,000	
37	419900	Other Local	9,500		
38		TOTAL OTHER LOCAL	69,500	*******	50,000
39	410000	TOTAL LOCAL (Line 13 + 38)	69,500	*******	50,000

Ln	Code	REVENUES Item	PRIOR YEAR Budget	PROPOSED Line Amount	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	69,500	*******	50,000
75					
76	460000	FUND TRANSFERS IN	755,200		857,000
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	2444,223	*******	2212,000

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										
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	4,250									
31	661	Buildings-Care Program(Custodial)										
33	664	Maintenance - Buildings and Equipment	110,100	181,000			181,000					
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil - To School Trans. Program	4,650									
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	119,000	181,000			181,000					
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	·1825,516	2031,000				14,000	2017,000			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	1825,516	2031,000				14,000	2017,000			
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	1944,516	2212,000			181,000	14,000	2017,000			
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	1619,523	1305,000								
76		Revenues + Transfers In	824,700	907,000								
77		TOTAL REVENUE (LINES 75 + 76)	2444,223	2212,000								
78												
79		Total Expenditures + Cont. Reserve	1944,516	2212,000								
80		Unappropriated Balance	499,707									
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	2444,223	2212,000								

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1	152,366	*******	297,643
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 Line Amount	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	451,886	1181,595	
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	451,886	*******	1181,595
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	451,886	*******	1181,595
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	604,252	*******	1479,238

S.D.E

BUDGET
EXPENDITURES
July 1, 2025 - June 30, 2026

M\435\X20
SCHOOL FACILITIES HB292
FUND NO: 435

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	604,252	1479,238					1479,238			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	604,252	1479,238					1479,238			
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	604,252	1479,238					1479,238			
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	152,366	297,643
76		Revenues + Transfers In	451,886	1181,595
77		TOTAL REVENUE (LINES 75 + 76)	604,252	1479,238
78				
79		Total Expenditures + Cont. Reserve	604,252	1479,238
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	604,252	1479,238

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 Line Amount	BUDGET Totals
1	320000	Estimated Fund Balance, July 1		*******	9208,149
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 Line Amount	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	8326,386		
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	8326,386	*******	
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	8326,386	*******	
75					
76	460000	FUND TRANSFERS IN			
77					
	400000	TOTAL BEG BAL + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	8326,386	*******	9208,149

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	8326,386	9208,149					9208,149			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	8326,386	9208,149					9208,149			
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	8326,386	9208,149					9208,149			
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		9208,149
76		Revenues + Transfers In	8326,386	
77		TOTAL REVENUE (LINES 75 + 76)	8326,386	9208,149
78				
79		Total Expenditures + Cont. Reserve	8326,386	9208,149
80		Unappropriated Balance		
81		TOTAL EXPD + CONT. RES + UNAPPR BAL	8326,386	9208,149

BUDGET SUMMARY:

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

BUDGET SUMMARY WORKSHEET - ALL FUNDS

July 1, 2025 - June 30, 2026

S\000\S10

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	12687,724		502,525		3,000	269,850	35,000
3	420000	County Sources							
4	430000	State Sources	16967,266			260,302			651,750
5	440000	Federal Sources		21,000			2709,275	429,100	
6	450000	Other Sources	10,000						
7		Total Revenue	29664,990	21,000	502,525	260,302	2712,275	698,950	686,750
8	460000	Transfers In	31,006		1,000		535,300	47,000	
9		TOTAL REVENUE & TRANSFERS	29695,996	21,000	503,525	260,302	3247,575	745,950	686,750
10									
11		EXPENDITURES							
12	500000	Instruction	17826,823		204,257	65,169	1198,867		
13	600000	Support Services	11792,937		1266,583	306,300	1984,730	550	
14	700000	Non-Instruction Services			456,494		2,016	793,400	
15	800000	Facility Acquisition		407,655					
16	910000	Debt Service							1611,750
17		Total Expenditures	29619,760	407,655	1927,334	371,469	3185,613	793,950	1611,750
18		Transfers Out	1405,000				66,306		
19		TOTAL EXPENDITURES + TRANSFERS	31024,760	407,655	1927,334	371,469	3251,919	793,950	1611,750
20		Contingency Reserve	593,920	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\
21		TOTAL APPROPRIATIONS	31618,680	407,655	1927,334	371,469	3251,919	793,950	1611,750
22									
23		Beginning Fund Balances	5950,000	386,655	1423,809	111,167	4,344	48,000	925,000
24		Plus Revenues(line 9)	29695,996	21,000	503,525	260,302	3247,575	745,950	686,750
25		Less Appropriations (line 21)	31618,680	407,655	1927,334	371,469	3251,919	793,950	1611,750
26		Unappropriated Fund Balance	4027,316						

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BUDGET SUMMARY WORKSHEET - ALL FUNDS
July 1, 2025 - June 30, 2026

S\000\S20

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		50,000					13548,099
3	420000	County Sources							
4	430000	State Sources		1181,595					19060,913
5	440000	Federal Sources							3159,375
6	450000	Other Sources							10,000
7		Total Revenue		1231,595					35778,387
8	460000	Transfers In		857,000					1471,306
9		TOTAL REVENUE & TRANSFERS		2088,595					37249,693
10									
11		EXPENDITURES							
12	500000	Instruction							19295,116
13	600000	Support Services		181,000					15532,100
14	700000	Non-Instruction Services							1251,910
15	800000	Facility Acquisition		12718,387					13126,042
16	910000	Debt Service							1611,750
17		Total Expenditures		12899,387					50816,918
18		Transfers Out							1471,306
19		TOTAL EXPENDITURES + TRANSFERS		12899,387					52288,224
20		Contingency Reserve	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\	\\\\\\\\\\\\
21		TOTAL APPROPRIATIONS		12899,387					52882,144
22									
23		Beginning Fund Balances		10810,792					19659,767
24		Plus Revenues(line 9)		2088,595					37249,693
25		Less Appropriations (line 21)		12899,387					52882,144
26		Unappropriated Fund Balance							4027,316

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

SUMMARY STATEMENT - 2025 - 2026 SCHOOL BUDGET

S/000/S30

ALL FUNDS

School District # 281

REVENUES	GENERAL M & O FUND Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Act/Bud 2024-2025	Proposed Budget 2025-2026	ALL OTHER FUNDS Prior Year Actual 2022-2023	Prior Year Actual 2023-2024	Prior Year Act/Bud 2024-2025	Proposed Budget 2025-2026
Beginning Balance	$ 4934,493	$ 5519,067	$ 6807,004	$ 5950,000	$ 5522,803	$ 5526,225	$ 5696,438	$ 13709,767
Local Tax Revenue	11197,918	11147,689	11598,006	11677,724	877,898	242		
Other Local	918,306	1109,233	1010,000	1010,000	735,755	870,814	1018,189	860,375
County Revenue								
State Revenue	15025,550	17047,198	16112,772	16967,266	286,324	1262,898	9773,853	2093,647
Federal Revenue					3519,023	3905,578	3483,927	3159,375
Other Sources	36,523	35,028	23,976	41,006	6950,265	970,198	1456,044	1440,300
Totals	$ 32112,790	$ 34858,215	$ 35551,758	$ 35645,996	$ 17892,068	$ 12535,955	$ 21428,451	$ 21263,464

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	$ 16588,140	$ 17555,402	$ 18347,577	$ 18778,927	$ 1667,561	$ 1436,476	$ 1397,374	$ 1355,317
Benefits	6128,565	6516,458	7043,390	7169,989	627,356	601,131	582,311	545,890
Purchased Services	1533,454	1661,990	2066,851	2031,145	1651,464	1817,663	4049,424	3595,947
Supplies & Materials	990,203	1125,135	1401,176	1403,499	708,438	747,408	1247,671	926,945
Capital Outlay	11,031	41,524	31,500	6,500	748,730	1430,336	12555,729	13161,309
Debt Retirement	9,890	13,771			6896,611	749,352	1564,120	1611,750
Insurance & Judgements	172,014	206,751	219,100	229,700				
Transfers (net)	1160,442	930,198	1438,198	1405,000	65,692	61,562	31,822	66,306
Contingency Reserve				593,920	\\\\\\\\\\\	\\\\\\\\\\\	\\\\\\\\\\\	\\\\\\\\\\\
Unappropriated Balances	5519,051	6806,986	5003,966	4027,316	5526,216	5692,027		
Totals	$ 32112,790	$ 34858,215	$ 35551,758	$ 35645,996	$ 17892,068	$ 12535,955	$ 21428,451	$ 21263,464

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 # 281

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	$ 6807,004	$ 5950,000	$ 5696,438	$ 13709,767
Local Tax Revenue	11598,006	11677,724		
Other Local	1010,000	1010,000	1018,189	860,375
County Revenue				
State Revenue	16112,772	16967,266	9773,853	2093,647
Federal Revenue			3483,927	3159,375
Other Sources	23,976	41,006	1456,044	1440,300
Totals	$ 35551,758	$ 35645,996	$ 21428,451	$ 21263,464

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	$ 18347,577	$ 18778,927	$ 1397,374	$ 1355,317
Benefits	7043,390	7169,989	582,311	545,890
Purchased Services	2066,851	2031,145	4049,424	3595,947
Supplies & Materials	1401,176	1403,499	1247,671	926,945
Capital Outlay	31,500	6,500	12555,729	13161,309
Debt Retirement			1564,120	1611,750
Insurance & Judgments	219,100	229,700		
Transfers (net)	1438,198	1405,000	31,822	66,306
Contingency Reserve		593,920	\\\\\\\\\\\\	\\\\\\\\\\\\
Unappropriated Balances	5003,966	4027,316		
Totals	$ 35551,758	$ 35645,996	$ 21428,451	$ 21263,464

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

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

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

ALL FUNDS

School District # 281

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	$ 5950,000	$ 13709,767	$ 19659,767
#39000	Local Revenue	12687,724	860,375	13548,099
#41000	County Revenue			
#55000	State Revenue	16967,266	2093,647	19060,913
#68000	Federal Revenue		3159,375	3159,375
#72000	Other Sources	10,000		10,000
#76000	Transfers*	31,006	1440,300	1471,306
	Totals	$ 35645,996	$ 21263,464	$ 56909,460

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	$ 18778,927	$ 1355,317	$ 20134,244
#63	200	Benefits	7169,989	545,890	7715,879
#63	300	Purchased Services	2031,145	3595,947	5627,092
#63	400	Supplies & Materials	1403,499	926,945	2330,444
#63	500	Capital Outlay	6,500	13161,309	13167,809
#63	600	Debt Retirement		1611,750	1611,750
#63	700	Insurance & Judgments	229,700		229,700
#63	800	Transfers*	1405,000	66,306	1471,306
#66		Contingency Reserve	593,920	\\\\\\\\\\\\	593,920
#79		Unappropriated Balances	4027,316		4027,316
		Totals	$ 35645,996	$ 21263,464	$ 56909,460

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

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

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