



CODE	CONTENTS	BUDGET INCLUDED*
100	<b>GENERAL FUND</b> General M & O	X
220	<b>SPECIAL REVENUE FUNDS</b> Forest Reserve Fund	
230-239	Special Project (Local)	X
240-249	Special Project (State)	X
250-289	Special Project (Federal)	X
290	Child Nutrition Fund	
310	<b>DEBT SERVICE FUNDS</b> Bond Redemption & Interest Fund	
410	<b>CAPITAL PROJECT FUNDS</b> Capital Construction Project Fund	
420	Plant Facilities Fund	
430	Plant Facilities - School Bldg Main - Student Occupier	
510	<b>ENTERPRISE FUNDS</b> Enterprise Fund	
610	<b>INTERNAL SERVICE FUNDS</b> Internal Service Fund	
710/720	Trust Funds	

**2026 - 2027 SCHOOL BUDGET**

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

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 10, 2026 and the Board of Trustees formally adopted this budget on June 10, 2026.

SIGNED:



MICHAEL L. JACOBSON  
SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

MICHAEL L. JACOBSON  
CONTACT PERSON (PLEASE PRINT)  
MJACOBSON@SVEIDAHO.COM

EMAIL ADDRESS  
208-483-2405  
PHONE NUMBER

SIGNED:



SHANE LISS  
CHAIRPERSON OF THE BOARD

SWAN VALLEY SCHOOL DISTRICT #92  
SCHOOL DISTRICT/CHARTER NAME  
6/10/26

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

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

**2026 - 2027 BUDGET WORKSHEETS  
ESTIMATING M & O STATE SUPPORT REVENUE**

District/Charter Number:

092

District/Charter Name:

SWAN VALLEY ELEMENTARY DISTRICT

1.	Discretionary - General	Support Units	Dist. Factor	
1a.	Best 28 Weeks Support Units - <u>ONSITE</u> Only	3.00	x 23,472.00	= \$ 70,416.00
1b.	Best 28 Weeks Support Units - <u>VIRTUAL</u> Only		x 19,723.00	= 0.00
1c.	Best 28 Weeks Support Units - Combined	3.00		70,416.00
2.	Discretionary - Health Insurance	3.00	x 25,063.50	= 75,190.50
3.	Discretionary Funding Total (line 1c + line 2)			\$ 145,606.50
4.	Total SBA plus Allowances from SBA Template			\$372,840.00

Administrative Index	Average Instructional Salary	Average Pupil Services Salary	Midterm Support Units
2.01260	\$59,891.95	\$0.00	3.00

Rev Code

5.	Estimated Base Support (line 3 + line 4)	518,446.50	431100
	Benefit Apportionment	78,063.00	431800
7.	Border Contracts	135,000.00	431500
8.	Exceptional Child Support (not common)		431400
9.	Tuition Equivalency		431600
10.	Transportation Allowance	65,000.00	431200
11.	Prior Year Adjustments (not common)		
12.	<b>Total Estimated State Support</b> (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	<b>\$796,509.50</b>	

**School Districts ONLY**

**Revenue in Lieu of Taxes:**

13.	Agricultural Equipment Tax Replacement Money	\$1,076.00	
14.	Tax Replacement	1,490.00	
15.	Replacement		
16.	<b>Total Revenue in Lieu of Taxes</b> (lines 13 + 14 + 15)	<b>\$2,566.00</b>	438000

RETURN THIS PAGE TO PUBLIC SCHOOL FINANCE, IDAHO DEPARTMENT OF EDUCATION

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

School Year: 2026-2027

District: ##### Swan Valley School District

Statewide Information:  
Administrative Staff Index Cap  
PERSI Plus FICA Employer Rate for Certified Staff and Resource Officers  
PERSI Plus FICA Employer Rate for All Other Non-Certified Staff

0.00000  
1.86643  
21.13%  
19.61%

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

2.01260  
2.01260  
3.00000  
9.50%

	a	b	c	d	e	f	g	h	i	j	k	l
	Staff Allowance Ratio	Staff Allowance FTE (Units x a)	Small District Staff Allowance <40 units then + 0.5 FTE >40 units then + 0.3 FTE	Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE (b + c + d + e)	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary (i x j) / k	Certified Preliminary Salary Based Appointment (h x k) / l	
Administration	0.0750	0.22500	0.50000		0.72500	1.00000	0.72500	2.01260	46,666.00	93,924.02	68,094.91	
Instructional	1.0210	3.06300	0.50000	0.00000	4.06300	5.00000	4.06300			59,891.95	243,340.99	
Pupil Service	0.0790	0.23700			0.23700	0.00000	0.23700			59,891.95	14,194.39	
Subtotal Instructional and Pupil Service					4.30000	5.00000	4.30000					
Non-Certified	0.3750	1.12500			1.12500	0.00000	1.12500		41,964.00			
TOTAL					6.15000	6.00000	6.15000					

	m	n	o	p	q	r	s	t	u	v	w	x
	Non-Certified Preliminary Salary Based Appointment (h x i)	Preliminary Salary Based Appointment (i + m)	Actual Salary	Salary Based Appointment Eligible for Benefits Smaller: n or o	Benefit Appointment Certified and Resource Officers \$ x 21.13%	Benefit Appointment Other Non-Certified \$ x 19.61%	Total Benefit Appointment (q + r)	Virtual Allowance (Max 15%)	Ancillary Allowance	Salary Based Appointment Plus Allowances	Maximum Salary Appointment	Salary Based Appointment Plus Allowances
Administration		68,094.91	92,000.00									68,094.91
Instructional		243,340.99	299,460.00					0.00	0.00	288,459.13	243,340.99	243,340.99
Pupil Service		14,194.39	0.00					0.00	16,000.00	31,076.25	14,194.39	smaller: v or w smaller: v or w
Subtotal Instructional and Pupil Service		257,535.39	299,460.00					0.00	16,000.00	273,535.39	14,194.39	smaller: v or w
Non-Certified	47,209.50	47,209.50	Resource Officers 0.00 Other Non-Certified 165,000.00									68,094.91
TOTAL		372,839.80	556,460.00	372,839.80	68,805.68	9,257.78	78,063.46	0.00	0.00	257,535.39	257,535.39	47,209.50

**EXPERIENCE AND EDUCATION MULTIPLIER TABLE**  
**ADMINISTRATIVE INDEX**

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220	1.86980
12	1.55550	1.61380	1.67430	1.73710	1.80220	1.86980	1.93990
13 or more	1.61380	1.67430	1.73710	1.80220	1.86980	1.93990	2.01260

**Note: Admin Index credits differ from Education Allocation credits**

Education credits for the Admin Index must be:

- Earned after the degree claimed for funding purposes
- Earned after certification
- Are transcribed and from an institution of higher education accredited by a body recognized by the Idaho State Board of Education (this includes the degree)

**QUALIFYING FTE PLACEMENT**  
Enter General Fund Admin FTEs in Appropriate Cells Below

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13 or more							1.00000
TOTALS	-	-	-	-	-	-	1.00000
					Actual FTE	TOTAL FTE	1.00000

**FACTORED FTE PLACEMENT**

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	-	-	-	-	-	-	-
1	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-
13 or more	-	-	-	-	-	-	2.01260
TOTALS	-	-	-	-	-	-	2.01260
					Admin	FACTOR	2.01260
					FACTORED INDEX		2.01260

**Instructional Staff Worksheet**

1	Enter FTE for each cohort.
2	Enter FTE for Educational Allocations (cells B31 & B32)
3	Enter FTE for staff with OS certificates (cell B38)
4	Total FTEs and Salaries calculate automatically
5	Average Instructional Salary calculates automatically

**Enter Actual Number FTE**

FY 2026-2027	Enter	FY 2026-2027	FY 27
Career Ladder Placement	Estimated Staff FTE by cohort	Salary Apportionment	(FTE * cohort Salary)
	-	\$ 50,252	\$ -
	-	\$ 51,302	\$ -
	1.00	\$ 52,352	\$ 52,352
P1	-	\$ 53,402	\$ -
P2	-	\$ 55,239	\$ -
P3	2.00	\$ 57,077	\$ 114,154
P4	-	\$ 58,914	\$ -
P5	-	\$ 60,752	\$ -
AP1	1.00	\$ 64,427	\$ 64,427
AP2	1.00	\$ 66,527	\$ 66,527
AP3	-	\$ 68,627	\$ -
AP4	-	\$ 70,727	\$ -
AP5	-	\$ 72,827	\$ -
<b>Total FTE</b>	<b>5.00</b>	<b>Total Salaries</b>	<b>\$ 297,459.75</b>

**Enter Number of Advanced Degrees**

(Only applies to instructional staff w/professional endorsement)\*

Education Alloc	FTE	Premium	Total
BA+24	1.00	\$ 2,000	\$ 2,000
EdA	-	\$ 3,500	\$ -
<b>Total Ed Allocation</b>			<b>\$ 2,000.00</b>

Note: Education Allocation credits are different from Admin Index credits

Education Allocation credits for Instructional Staff must be:

- Earned after the degree claimed for funding purposes
- Related to what the individual is certificated for and teaching in (this includes the degree)
- Are transcribed and from an institution of higher education accredited by a body recognized by the Idaho State Board of Education (this includes the degree)

**Enter FTE of Occupational Specialist (OS) Certificates**

(Applies to instructional staff holding an Occupational Specialist certificate in the area for which they are teaching)

OS Certificate	FTE	Allocation	Total
	-	\$3,000	\$0
<b>Total OS Allocation</b>			<b>\$ -</b>
<b>Salaries plus allocation</b>			<b>\$ 299,459.75</b>
<b>Average Salary</b>			<b>\$ 59,891.95</b>

\*I.C. 33-1004B Starting in the FY 19 school year, individuals who do not meet certain requirements may not move on the career ladder. In cases where this is due to not having met the required performance criteria in the required number of years, their allocation is based on their prior allocation. In some cases, this can go as far back as FY 18's amounts instead of the current year. See the "Moving on Career Ladder" tab for details.

**Required Data Elements for Calculating Salary Based Apportionment**  
**Include only staff paid from General Fund Money (Fund Code 10)**  
**For Budgeting Purposes 2026-2027**  
**For School Districts Only**

District Number	092	District Enters	
District Name	Swan Valley School District	District Enters	
District February Support Units	3.00	Units - from 1st Reporting Period Support Unit Calculation	
Instructional / Pupil Service Staffing Percent	9.5%	Do not change staffing percentage	
Separate Secondary School Allowance	0	Applies to School Districts with one or more Separate Secondary Schools (9-12) (I.C. 33-1004 (5)(d))	
District Staff Index - Administration	2.01260	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or District Enters	
Average Instructional Salary	\$ 59,891.95	From "Instructional FTE Wksht" worksheet (tabs at bottom of this worksheet) or District Enters	
Average Pupil Service Salary	\$ -	From "Pupil Service FTE" worksheet (tabs at bottom of this worksheet) or District Enters	
Actual FTE - Administration	1.00	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or District Enters	
Actual FTE - Instructional	5.00	From "Instructional FTE Wksht" worksheet (tabs at bottom of this worksheet) or District Enters	
Actual FTE - Pupil Service	-	From "Pupil Service FTE" worksheet (tabs at bottom of this worksheet) or District Enters	
Actual FTE - Non-Certificated	-	District Enters	
Actual Total Salary - Administration	\$ 92,000.00	District Enters	
Actual Total Salary - Instructional	\$ 299,460.00	District Enters	
Actual Total Salary -Pupil Service	\$ -	District Enters	
Actual Total Salary - Resource Officers <u>ONLY</u>	\$ -	District Enters	
Actual Total Salary - All Other Non-Certificated	\$ 165,000.00	District Enters	
Virtual Salary - Instructional	\$ -	From "Virtual Instruction" worksheet (tabs at bottom of this worksheet) or district enters	
Virtual FTE - Instructional	-	From "Virtual Instruction" worksheet (tabs at bottom of this worksheet) or district enters	
Contracted Salary - Instructional	\$ -	From "Ancillary Instructional" worksheet (tabs at bottom of this worksheet) or district enters	
Contracted FTE - Instructional	-	From "Ancillary Instructional" worksheet (tabs at bottom of this worksheet) or district enters	
Contracted Salary - Pupil Service	\$ -	From "Ancillary Pupil Service" worksheet (tabs at bottom of this worksheet) or district enters	
Contracted FTE - Pupil Service	-	From "Ancillary Pupil Service" worksheet (tabs at bottom of this worksheet) or district enters	

**INSTRUCTIONS:**

Blue Cells require data entry.

Red Cells contain formulas. You may elect to complete the appropriate worksheet or override by entering the data

**SUGGESTION:** if you choose to override one of the "RED" numbers, change the font color to "BLUE", thus indicating the cell is no longer a formula.

# Districts Only

Support Unit Protection has not been factored into this estimation. (IC 33-1003(1))

The purpose of this worksheet is to help estimate your 2026-2027 midterm and best 28 weeks support units. Entering information into the highlighted cells on this worksheet will populate the other worksheets in this file.

Support units for the 2026-2027 school year will be calculated using ADA based on Instructional/Seat Time (4.0 and 2.5 hours).

Based on your historical attendance, enter an estimated average student attendance percentage for the 2026-2027 midterm reporting period (1st day of school thru 1st Friday in November).	95.00%
(estimated midterm %)	
<i>See the Attendance % Assistance worksheet for help.</i>	

Based on your historical attendance, enter an estimated average student attendance percentage for the 2026-2027 best 28 weeks.	95.00%
(estimated B28 wks %)	
<i>See the Attendance % Assistance worksheet for help.</i>	

**Enter estimated fall enrollment for all schools except separate schools**

	Estimated Fall Enrollment	Estimated ADA for Midterm Period	Estimated ADA for Best 28 Weeks
<u>Kindergarten</u>	3	2.85	2.85
<u>Elementary</u>			
Grades 1-3	13	12.35	12.35
Grades 4-6	13	12.35	12.35
<u>Secondary</u>	10	9.50	9.50
		Grade 7 thru 8	Grade 7 thru 8

**Enter estimated fall enrollment for separate schools (less common) (IC 33-1003)**

Building 1	Kindergarten	0.00	0.00
	Grades 1-6	0.00	0.00
	Secondary	0.00	0.00
Building 2	Kindergarten	0.00	0.00
	Grades 1-6	0.00	0.00
	Secondary	0.00	0.00
Building 3	Kindergarten	0.00	0.00
	Grades 1-6	0.00	0.00
	Secondary	0.00	0.00
Building 4	Kindergarten	0.00	0.00
	Grades 1-6	0.00	0.00
	Secondary	0.00	0.00

*Use building 5 only for a separate elementary with 300 ADA or more in grades 1-6*

Building 5	Kindergarten	0.00	0.00
	Grades 1-3	0.00	0.00
	Grades 4-6	0.00	0.00
	Secondary	0.00	0.00

**Optional programs - Enter information (less common)**

<u>*Alternative School</u>		
<u>**Summer Alternative School</u>		0.00
<u>Exceptional Preschool</u>		
Exceptional Pre-K Students		

Hours & minutes of service per student per week. Example: 8 hrs 40 mins entered as 8.67



FOUNDATION PROGRAM CALCULATION  
FEBRUARY 15, 2026

Swan Valley Elementary School District # 092

1. SUPPORT UNITS		3.36 Protected
2.a. ENTITLEMENT @	\$23,472.00 per unit (general discretionary)	\$78,865.92
2.b. ENTITLEMENT @	21,902.00 per unit (health insurance)	<u>73,590.72</u>
COMBINED	\$45,374.00	\$152,456.64
3. SALARY APPORTIONMENT		394,731.43
4. BENEFIT APPORTIONMENT		82,603.06
5. BORDER CONTRACTS		160,413.73
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED		0.00
7. TRANSPORTATION		125,111.00
8. ADJUSTMENTS		0.00
9. TOTAL SUPPORT (lines 2 through 8)		\$915,315.86
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT		\$813,751.01
11. CHARTER SCHOOL JULY ADVANCE PAYMENT		\$0.00
12. AUGUST 15 PAYMENT (General Funds)		448,206.00
13. NOVEMBER 15 PAYMENT (General Funds)		185,360.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)		0.00
15. MAY 15 PAYMENT (General Funds / Dedicated)		0.00
16. PAID-TO-DATE		\$633,566.00
17. AMOUNT DUE THIS PAYMENT		\$180,185.01
18. OTHER STATE SUPPORT PAID TO DATE (not included in above pa		
Charter School Facilities		\$0.00
College and Career Advisors and Student Mentors		0.00
Content & Curriculum (Digital)		0.00
Continuous Improvement Plans and Training		0.00
Early Graduation Scholarship (Advanced Opportunities)		0.00
English Language Acquisition		217.00
English Language Grant		0.00
Fast Forward (Advanced Opportunities)		0.00
Literacy Proficiency - K-3 Enrollment		6,408.00
Literacy Proficiency - K-3 Testing		7,353.00
Math and Science Requirement		0.00
National Board for Professional Teaching Standards		0.00
Professional Development (Dyslexia)		0.00
Professional Development (General)		0.00
Remediation		656.00
Safe & Drug-Free		1,282.00
School District Facilities		40,749.00
Technology (Classroom, Wireless, Instructional Management System)		0.00
Unemployment Insurance (pd directly to DOL)		0.00
TOTAL OTHER STATE SUPPORT		\$56,665.00
19. RATIO		0.0003585294

# Idaho Attendance and Enrollment Reports

[Back to Reports List](#)

## Attendance Protected Support Unit Calculation

Effective Date:  School Year:  [View Report](#)  
 Provider(s):  Report Type:

1 of 2 ? Find | Next

Effective Date: 4/16/2026 Idaho State Department of Education Attendance/Enrollment System 4/16/2026 2:17:53 PM  
 Page: 1 Protected Support Unit Calculation

School Year: 2025 - 2026  
 Report Type: Midterm Reporting Period

092 SWAN VALLEY ELEMENTARY DISTRICT

	Prior Year		Unit	Support
	Prior Year A.D.A.	A.D.A. Minus %	Divisor	Units
Kindergarten Administrative	6.47	6.28		
Elementary 1-6 Administrative	30.80	29.87 /	12.00 =	2.49
Secondary Administrative	9.73	9.44 /	16.00 =	0.59 Minimum
Exceptional Education				
Exceptional Preschool	0.13			
Exceptional Elementary	2.16			
Exceptional Secondary	0.61			
Exceptional Education Total	2.89	2.80		0.25 Minimum
Total Prior Year A.D.A.	49.89	Total Support Units		3.33
	-----> Current Year <-----			
	A.D.A.			Support Units
Total A.D.A.	49.89	Total Protected Support Units		3.33
		Protected Support Unit Adjustment: -0.346793689878884%		(0.01)
		Total Support Units (adjusted for protection)		3.32
Current Total ADA (P-12)	36.12			<Protected>
Prior Year First Period Minus 3%	48.39			Use Protected or Current Year's Support Units

\* Excludes Alternative Summer, Summer Juvenile Detention, Border, and District-to-Agency Contracts

# Idaho Attendance and Enrollment Reports

[Back to Reports List](#)

## Attendance Support Unit Calculation

Effective Date  School Year    
 Provider(s)  Report Type

[View Report](#)

1 of 2 ? Find | Next

Effective Date: 4/16/2026 Idaho State Department of Education Attendance System 4/16/2026 2:15:55 PM  
 Page: 1 Support Unit Calculation

School Year: 2025 - 2026  
 Report Type: Midterm Reporting Period

092 SWAN VALLEY ELEMENTARY DISTRICT

	Days/Sessions	Aggregate	Special	Adjusted	Unit	Support
	Midterm	Attendance	A.D.A	Education	A.D.A	Divisor
	Reporting					Units
	Period					
Kindergarten Administrative	20.00	113.50	5.68	5.68		
Elementary 1-6 Administrative	40.00	828.00	20.70	(1.68)	24.70 /	12.0 = 2.06
Secondary Administrative	40.00	389.00	9.73	(0.55)	9.18 /	16.0 = 0.57
<b>Exceptional Education</b>						
Exceptional Preschool				0.04		
Exceptional Elementary				1.68		
Exceptional Secondary				0.55		
Exceptional Education Total				2.27		0.25 Min
<b>Total Support Units</b>						<b>2.88</b>
Protected Support Unit Adjustment: -0.346793689878884%						-0.01
<b>Total Support Units (adjusted for protection)</b>						<b>2.87</b>

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term	Average Daily Attendance (A.D.A.)	1st Rpt Period
Preschool (Special Ed)	0.04	Preschool (Special Ed)	0.04
Kindergarten	5.52	Kindergarten	5.67
Elementary	19.02	Elementary	19.01
Secondary	9.10	Secondary	9.17
Exceptional	2.23	Exceptional	2.23
Alternative Secondary		Alternative Secondary	
<b>Total</b>	<b>35.91</b>	<b>Total</b>	<b>36.12</b>
Summer Alternative Secondary		Summer Alternative Secondary	
Summer Juvenile Detention		Summer Juvenile Detention	

# Idaho Attendance and Enrollment Reports

[Back to Reports List](#)

## Attendance Protected Support Unit Calculation

Effective Date: 4/16/2026 12:00:00 AM

School Year: 2024 - 2025

[View Report](#)

Provider(s): 092 SWAN VALLEY ELEMENT

Report Type: Midterm Reporting Period

Navigation: 1 of 2 ? Find | Next

Effective Date: 4/16/2026

Idaho State Department of Education  
Attendance/Enrollment System

4/16/2026 2:21:12 PM

Page: 1

Protected Support Unit Calculation

School Year: 2024 - 2025

Report Type: Midterm Reporting Period

092 SWAN VALLEY ELEMENTARY DISTRICT

	Prior Year			
	Prior Year A.D.A.	A.D.A. Minus %	Unit Divisor	Support Units
Kindergarten Administrative	4.40	4.27		
Elementary 1-6 Administrative	36.54	35.44 /	13.00 =	2.80 Minimum
Secondary Administrative	9.01	8.74 /	16.00 =	0.55 Minimum
Exceptional Education				
Exceptional Preschool	0.07			
Exceptional Elementary	2.52			
Exceptional Secondary	0.55			
Exceptional Education Total	3.14	3.05		0.25 Minimum
Total Prior Year A.D.A.	53.10	Total Support Units		3.60
-----> Current Year <-----				
	A.D.A.			Support Units
Total A.D.A.	53.10	Total Protected Support Units		3.60
		Protected Support Unit Adjustment: -0.229295986215744%		(0.01)
		Total Support Units (adjusted for protection)		3.59
Current Total ADA (P-12)	43.42		<Protected>	
Prior Year First Period Minus 3%	51.50		Use Protected or Current Year's Support Units	

\* Excludes Alternative Summer, Summer Juvenile Detention, Border, and District-to-Agency Contracts

# Idaho Attendance and Enrollment Reports

[Back to Reports List](#)

## Attendance Support Unit Calculation

Effective Date  School Year    
 Provider(s)  Report Type

[View Report](#)

1 of 2 ? Find | Next

Effective Date: 4/16/2026 Idaho State Department of Education Attendance System 4/16/2026 2:20:28 PM  
 Page: 1 Support Unit Calculation

School Year: 2024 - 2025  
 Report Type: Midterm Reporting Period

092 SWAN VALLEY ELEMENTARY DISTRICT

	Days/Sessions	Aggregate	Special	Adjusted	Unit	Support
	Midterm Reporting Period	Attendance	A.D.A	Education A.D.A	Divisor	Units
Kindergarten Administrative	18.00	116.50	6.47	6.47		
Elementary 1-6 Administrative	36.00	953.50	26.49	(2.16)	12.0 =	2.57
Secondary Administrative	36.00	372.00	10.33	(0.61)	16.0 =	0.61 Min
<b>Exceptional Education</b>						
Exceptional Preschool				0.13		
Exceptional Elementary				2.16		
Exceptional Secondary				0.61		
Exceptional Education Total				2.89		0.25 Min
<b>Total Support Units</b>						<b>3.43</b>
Protected Support Unit Adjustment: -0.229295986215744%						-0.01
<b>Total Support Units (adjusted for protection)</b>						<b>3.42</b>

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term	Average Daily Attendance (A.D.A.)	1st Rpt Period
Preschool (Special Ed)	0.13	Preschool (Special Ed)	0.13
Kindergarten	5.40	Kindergarten	6.47
Elementary	23.93	Elementary	24.33
Secondary	9.48	Secondary	9.73
Exceptional	2.77	Exceptional	2.77
Alternative Secondary		Alternative Secondary	
<b>Total</b>	<b>41.70</b>	<b>Total</b>	<b>43.42</b>
Summer Alternative Secondary		Summer Alternative Secondary	
Summer Juvenile Detention		Summer Juvenile Detention	

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed		Line	Code	REVENUES Item	Prior Year Budget	Proposed	
				Line Amounts	Totals					Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	\$400,000.00			40	429000	Other County									
2				\$400,000.00		41	420000	TOTAL COUNTY	0.00						0.00		
3	411100	Taxes - General M & O	133,500.00			42											
4	411200	Taxes - Supplemental				43	431100	Base Support Program	572,706.00					518,446.50			
5	411300	Taxes - Emergency				44	431200	Transportation Support	65,000.00					65,000.00			
6	411400	Taxes - Tort	18,000.00			45	431400	Exceptional Child/SED Support									
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support	135,000.00					135,000.00			
8	411600	Taxes - Tuition	121,000.00			47	431600	Tuition Equivalency									
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment	87,111.00					78,063.00			
10	411900	Taxes - Other				49	431900	Other State Support									
11	412100	Taxes - Plant Facility	75,000.00			50	432100	Driver Education Program									
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program									
13		TOTAL TAXES	347,500.00			52											
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of Tax Replacement	2,566.00					2,566.00			
15						54	439000	Other State Revenue	38,556.00					38,690.00			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	900,939.00					837,765.50			
17	414200	Tuition From Districts in Idaho				56											
18	414300	Tuition From Out of State Districts				57											
19						58	442000	Indirect Unrestricted Federal									
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal									
21						60	445100	Title I - ESEA									
22	416100	School Food Service				61	445300	Perkins V - CTE									
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education									
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement									
25						64	445600	IDEA Part B (School Age & Preschool)									
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs									
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874	0.00					0.00			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL									
29	417400	School Fees & Charges				68											
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al									
31						70	453000	Proceeds: Disposal of Real or Personal									
32	418100	Community Service				71											
33						72	450000	TOTAL OTHER	0.00					0.00			
34	419100	Rentals				73											
35	419200	Contributions/Donations				74											
36	419300	Transportation Fees				75			1,248,439.00					1,185,265.50			
37	419900	Other Local				76	460000	FUND TRANSFERS IN									
38		TOTAL OTHER LOCAL	0.00			77											
39	410000	TOTAL LOCAL (Line 13 + 38)	347,500.00				400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$1,648,439.00					\$1,585,265.50			

**BUDGET  
 REVENUES**

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed		Budget Totals
				Line Amounts	Totals					Line Amounts	Totals	
1	320000	Estimated Fund Balance, July 1				40	429000	Other County	0.00	*****	0.00	
2	411100	Taxes - General M & O				41	420000	TOTAL COUNTY	0.00	*****	0.00	
3	411200	Taxes - Supplemental				42						
4	411300	Taxes - Emergency				43	431100	Base Support Program				
5	411400	Taxes - Tort				44	431200	Transportation Support				
6	411500	Taxes - Cooperative				45	431400	Exceptional Child/SED Support				
7	411600	Taxes - Tuition				46	431500	Border Tuition Support				
8	411700	Taxes - Migrant				47	431600	Tuition Equivalency				
9	411800	Taxes - Other				48	431800	Benefit Apportionment				
10	411900	Taxes - Plant Facility				49	431900	Other State Support				
11	412100	Taxes - Bond & Interest				50	432100	Driver Education Program				
12	412500	TOTAL TAXES	0.00			51	432400	Professional Technical Program				
13	413000	Penalty: Delinquent Taxes				52						
14	414100	Tuition From Individuals				53	438000	Revenue in Lieu of Tax Replacement				
15	414200	Tuition From Districts in Idaho				54	439000	Other State Revenue	18,250.00	18,250.00		
16	414300	Tuition From Out of State Districts				55	430000	TOTAL STATE	18,250.00	*****		18,250.00
17	415000	Earnings on Investments				56						
18	416100	School Food Service				57						
19	416200	Meal Sales: Non-reimbur.				58	442000	Indirect Unrestricted Federal				
20	416900	Other Food Sales				59	443000	Direct Restricted Federal				
21	417000	Admissions/Activities				60	445100	Title I - ESEA				
22	417200	Bookstore Sales				61	445300	Perkins V - CTE				
23	417300	Clubs, Org. Dues, Etc.				62	445400	Adult Education				
24	417400	School Fees & Charges				63	445500	Child Nutrition Reimbursement				
25	417900	Other Student Revenues				64	445600	IDEA Part B (School Age & Preschool)				
26	418100	Community Service				65	445900	Other Indirect Federal Programs				
27	419100	Rentals				66	448200	Impact Aid - P.L. 874				
28	419200	Contributions/Donations				67	440000	TOTAL FEDERAL	0.00	*****		0.00
29	419300	Transportation Fees				68						
30	419900	Other Local				69	451000	Proceeds: Bonds, Principal Loan, et al				
31	410000	TOTAL LOCAL (Line 13 + 38)	0.00			70	453000	Proceeds: Disposal of Real or Personal				
32						71						
33						72	450000	TOTAL OTHER	0.00	*****		0.00
34						73						
35						74						
36						75						
37						76	460000	FUND TRANSFERS IN	18,250.00	*****		18,250.00
38						77						
39							400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$18,250.00	*****		\$18,250.00

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Budget		Line Code	REVENUES Item	Prior Year Budget	Proposed		Budget Totals
				Line Amounts	Totals				Line Amounts	Totals	
1	320000	Estimated Fund Balance, July 1				40	429000	Other County			
2					*****	41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00		*****	52					
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of Tax Replacement			
15						54	439000	Other State Revenue	2,500.00	2,500.00	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	2,500.00	*****	2,500.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445300	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education			
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement			
25						64	445600	IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	0.00	*****	0.00
29	417400	School Fees & Charges				68					
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al			
31						70	453000	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71					
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74			2,500.00	*****	2,500.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	FUND TRANSFERS IN			
38		TOTAL OTHER LOCAL	0.00		*****	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00		*****	400000		TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$2,500.00	*****	\$2,500.00

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Budget		Line Code	REVENUES Item	Prior Year Budget	Budget	
				Proposed Line Amounts	Totals				Proposed Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1				40	Other County			
2						41	TOTAL COUNTY	0.00		0.00
3	411100	Taxes - General M & O				42				
4	411200	Taxes - Supplemental				43	Base Support Program			
5	411300	Taxes - Emergency				44	Transportation Support			
6	411400	Taxes - Tort				45	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	Border Tuition Support			
8	411600	Taxes - Tuition				47	Tuition Equivalency			
9	411700	Taxes - Migrant				48	Benefit Apportionment			
10	411900	Taxes - Other				49	Other State Support			
11	412100	Taxes - Plant Facility				50	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	Professional Technical Program			
13		TOTAL TAXES	0.00			52				
14	413000	Penalty: Delinquent Taxes				53	Revenue in Lieu of Tax Replacement			
15						54	Other State Revenue			
16	414100	Tuition From Individuals				55	TOTAL STATE	0.00		0.00
17	414200	Tuition From Districts in Idaho				56				
18	414300	Tuition From Out of State Districts				57				
19						58	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	Direct Restricted Federal			
21						60	Title I - ESEA			
22	416100	School Food Service				61	Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	Adult Education			
24	416900	Other Food Sales				63	Child Nutrition Reimbursement			
25						64	IDEA Part B (School Age & Preschool)	15,000.00		15,000.00
26	417100	Admissions/Activities				65	Other Indirect Federal Programs			
27	417200	Bookstore Sales				66	Impact Aid - P.L. 874			
28	417300	Clubs, Org. Dues, Etc.				67	TOTAL FEDERAL	15,000.00		15,000.00
29	417400	School Fees & Charges				68				
30	417900	Other Student Revenues				69	Proceeds: Bonds, Principal, Loan, et al			
31						70	Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71				
33						72	TOTAL OTHER	0.00		0.00
34	419100	Rentals				73				
35	419200	Contributions/Donations				74	TOTAL REVENUES	15,000.00		15,000.00
36	419300	Transportation Fees				75				
37	419900	Other Local				76	FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00			77				0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00			400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$15,000.00		\$15,000.00

**BUDGET  
REVENUES**

July 1, 2026 - June 30, 2027

Page 64  
Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT  
FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed		Line Code	REVENUES Item	Prior Year Budget	Proposed	
				Line Amounts	Budget Totals				Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000 Other County	0.00	*****	0.00
2						41	420000 TOTAL COUNTY			
3	411100	Taxes - General M & O				42				
4	411200	Taxes - Supplemental				43	431100 Base Support Program			
5	411300	Taxes - Emergency				44	431200 Transportation Support			
6	411400	Taxes - Tort				45	431400 Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500 Border Tuition Support			
8	411600	Taxes - Tuition				47	431600 Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800 Benefit Apportionment			
10	411900	Taxes - Other				49	431900 Other State Support			
11	412100	Taxes - Plant Facility				50	432100 Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400 Professional Technical Program			
13		TOTAL TAXES	0.00	*****		52				
14	413000	Penalty: Delinquent Taxes				53	438000 Revenue in Lieu of Tax Replacement			
15						54	439000 Other State Revenue	0.00	*****	0.00
16	414100	Tuition From Individuals				55	430000 TOTAL STATE			
17	414200	Tuition From Districts in Idaho				56				
18	414300	Tuition From Out of State Districts				57				
19						58	442000 Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000 Direct Restricted Federal			
21						60	445100 Title I - ESEA			
22	416100	School Food Service				61	445300 Perkins V - CTE			
23	416200	Meal Sales: Non-reimbur.				62	445400 Adult Education			
24	416900	Other Food Sales				63	445500 Child Nutrition Reimbursement			
25						64	445600 IDEA Part B (School Age & Preschool)			
26	417100	Admissions/Activities				65	445900 Other Indirect Federal Programs	10,000.00	10,000.00	
27	417200	Bookstore Sales				66	448200 Impact Aid - P. L. 874		*****	10,000.00
28	417300	Clubs, Org. Dues, Etc.				67	440000 TOTAL FEDERAL	10,000.00	*****	10,000.00
29	417400	School Fees & Charges				68				
30	417900	Other Student Revenues				69	451000 Proceeds: Bonds, Principal, Loan, et al			
31						70	453000 Proceeds: Disposal of Real or Personal			
32	418100	Community Service				71				
33						72	450000 TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73				
35	419200	Contributions/Donations				74				
36	419300	Transportation Fees				75		10,000.00	*****	10,000.00
37	419900	Other Local				76	460000 FUND TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****		77				
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****		400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$10,000.00	*****	\$10,000.00

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Budget		REVENUES Item	Code	Line	Prior Year Budget	Proposed		Budget Totals
				Line Amounts	Totals					Line Amounts	Totals	
1	320000	Estimated Fund Balance, July 1				Other County	429000	40				
2						TOTAL COUNTY	420000	41	0.00	*****	0.00	0.00
3	411100	Taxes - General M & O				Base Support Program	431100	43				
4	411200	Taxes - Supplemental				Transportation Support	431200	44				
5	411300	Taxes - Emergency				Exceptional Child/SED Support	431400	45				
6	411400	Taxes - Tort				Border Tuition Support	431500	46				
7	411500	Taxes - Cooperative				Tuition Equivalency	431600	47				
8	411600	Taxes - Tuition				Benefit Apportionment	431800	48				
9	411700	Taxes - Migrant				Other State Support	431900	49				
10	411900	Taxes - Other				Driver Education Program	432100	50				
11	412100	Taxes - Plant Facility				Professional Technical Program	432400	51				
12	412500	Taxes - Bond & Interest										
13		TOTAL TAXES	0.00		0.00			52				
14	413000	Penalty: Delinquent Taxes				Revenue in Lieu of/Tax Replacement	438000	53				
15						Other State Revenue	439000	54				
16	414100	Tuition From Individuals				TOTAL STATE	430000	55	0.00	*****	0.00	0.00
17	414200	Tuition From Districts in Idaho						56				
18	414300	Tuition From Out of State Districts						57				
19												
20	415000	Earnings on Investments				Indirect Unrestricted Federal	442000	58				
21						Direct Restricted Federal	443000	59				
22	416100	School Food Service				Title I - ESEA	445100	60				
23	416200	Meal Sales: Non-reimbur.				Perkins V - CTE	445300	61				
24	416900	Other Food Sales				Adult Education	445400	62				
25						Child Nutrition Reimbursement	445500	63				
26	417100	Admissions/Activities				IDEA Part B (School Age & Preschool)	445600	64				
27	417200	Bookstore Sales				Other Indirect Federal Programs	445900	65	20,000.00	8,000.00		
28	417300	Clubs, Org. Dues, Etc.				Impact Aid - P.L. 874	448200	66				
29	417400	School Fees & Charges				TOTAL FEDERAL	440000	67	20,000.00	*****	8,000.00	
30	417900	Other Student Revenues						68				
31						Proceeds: Bonds, Principal, Loan, et al	451000	69				
32	418100	Community Service				Proceeds: Disposal of Real or Personal	453000	70				
33						TOTAL OTHER	450000	72	0.00	*****	0.00	0.00
34	419100	Rentals						73				
35	419200	Contributions/Donations				TOTAL REVENUES		74	20,000.00	*****	8,000.00	
36	419300	Transportation Fees						75				
37	419900	Other Local				FUND TRANSFERS IN	460000	76				
38		TOTAL OTHER LOCAL	0.00		0.00			77		*****	0.00	
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00		0.00	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	400000		\$20,000.00	*****	\$8,000.00	

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed		Budget Totals
				Line Amounts	Totals					Line Amounts	Totals	
1	320000	Estimated Fund Balance, July 1				40	429000	Other County				
2						41	420000	TOTAL COUNTY	0.00	*****		0.00
3	411100	Taxes - General M & O				42						
4	411200	Taxes - Supplemental				43	431100	Base Support Program				
5	411300	Taxes - Emergency				44	431200	Transportation Support				
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support				
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support				
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency				
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment				
10	411900	Taxes - Other				49	431900	Other State Support				
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program				
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program				
13		TOTAL TAXES	0.00			52						
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement				
15						54	439000	Other State Revenue				
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****		0.00
17	414200	Tuition From Districts in Idaho				56						
18	414300	Tuition From Out of State Districts				57						
19						58	442000	Indirect Unrestricted Federal				
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal				
21						60	445100	Title I - ESEA				
22	416100	School Food Service				61	445300	Perkins V - CTE				
23	416200	Meal Sales: Non-reimbur.				62	445400	Adult Education				
24	416900	Other Food Sales				63	445500	Child Nutrition Reimbursement				
25						64	445600	IDEA Part B (School Age & Preschool)				
26	417100	Admissions/Activities				65	445900	Other Indirect Federal Programs	3,000.00			3,000.00
27	417200	Bookstore Sales				66	448200	Impact Aid - P.L. 874				
28	417300	Clubs, Org. Dues, Etc.				67	440000	TOTAL FEDERAL	3,000.00	*****		3,000.00
29	417400	School Fees & Charges				68						
30	417900	Other Student Revenues				69	451000	Proceeds: Bonds, Principal, Loan, et al				
31						70	453000	Proceeds: Disposal of Real or Personal				
32	418100	Community Service				71						
33						72	450000	TOTAL OTHER	0.00	*****		0.00
34	419100	Rentals				73						
35	419200	Contributions/Donations				74						
36	419300	Transportation Fees				75						
37	419900	Other Local				76	460000	FUND TRANSFERS IN				
38		TOTAL OTHER LOCAL	0.00			77						0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00			400000		TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$3,000.00	*****		\$3,000.00

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Budget		Line	Code	REVENUES Item	Prior Year Budget	Budget	
				Proposed Line Amounts	Totals					Proposed Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1				40	429000	Other County			
2	411100	Taxes - General M & O				41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411200	Taxes - Supplemental				42					
4	411300	Taxes - Emergency				43	431100	Base Support Program			
5	411400	Taxes - Tort				44	431200	Transportation Support			
6	411500	Taxes - Cooperative				45	431400	Exceptional Child/SED Support			
7	411600	Taxes - Tuition				46	431500	Border Tuition Support			
8	411700	Taxes - Migrant				47	431600	Tuition Equivalency			
9	411900	Taxes - Other				48	431800	Benefit Apportionment			
10	412100	Taxes - Plant Facility				49	431900	Other State Support			
11	412500	Taxes - Bond & Interest				50	432100	Driver Education Program			
12	413000	TOTAL TAXES	0.00	*****		51	432400	Professional Technical Program			
13	413000	Penalty: Delinquent Taxes				52					
14	414100	Tuition From Individuals				53	438000	Revenue in Lieu of Tax Replacement			
15	414200	Tuition From Districts in Idaho				54	439000	Other State Revenue			
16	414300	Tuition From Out of State Districts				55	430000	TOTAL STATE	0.00	*****	0.00
17	415000	Earnings on Investments				56					
18	416100	School Food Service				57	442000	Indirect Unrestricted Federal			
19	416200	Meal Sales: Non-reimbur.	10,000.00			58	443000	Direct Restricted Federal			
20	416900	Other Food Sales				59	445100	Title I - ESEA			
21	417100	Admissions/Activities				60	445300	Perkins V - CTE			
22	417200	Bookstore Sales				61	445400	Adult Education			
23	417300	Clubs, Org. Dues, Etc.				62	445500	Child Nutrition Reimbursement	15,000.00		15,000.00
24	417400	School Fees & Charges				63	445600	IDEA Part B (School Age & Preschool)			
25	417900	Other Student Revenues				64	445900	Other Indirect Federal Programs			
26	418100	Community Service				65	448200	Impact Aid - P.L. 874			
27	419100	Rentals				66	440000	TOTAL FEDERAL	15,000.00	*****	15,000.00
28	419200	Contributions/Donations				67					
29	419300	Transportation Fees				68	451000	Proceeds: Bonds, Principal, Loan, et al			
30	419900	Other Local				69	453000	Proceeds: Disposal of Real or Personal			
31	410000	TOTAL OTHER LOCAL	10,000.00	*****		70	450000	TOTAL OTHER	0.00	*****	0.00
32	410000	TOTAL LOCAL (Line 13 + 38)	10,000.00	*****		71					
33						72					
34						73					
35						74					
36						75					
37						76	460000	FUND TRANSFERS IN	25,000.00	*****	25,000.00
38						77					
39							400000	TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$50,000.00	*****	\$50,000.00



BUDGET EXPENDITURES  
July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Line Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	Other Support Services Program		\$0.00								
691		\$521,338.00	\$428,657.00	\$189,000.00	\$54,500.00	\$97,500.00	\$55,000.00	\$0.00	\$0.00	\$32,657.00	\$0.00
41	TOTAL SUPPORT SERVICES										
42											
43	Child Nutrition Program		0.00								
44	Community Services Program		0.00								
45	Enterprise Operations		0.00								
46	Student Activity Program		0.00								
47											
48	TOTAL NON-INSTRUCTION		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49											
50	Capital Assets		0.00								
51			0.00								
52			0.00								
53	TOTAL CAPITAL ASSET PROGRAMS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54											
55	Debt Services Program - Principal		0.00								
56	Debt Services Program - Interest		0.00								
57	Debt Services Program - Refunded Debt		0.00								
58	Fund Transfers Out	25,000.00	25,000.00								
59											
60	TOTAL OTHER SERVICES		\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61											
62	TOTAL EXPENDITURES		\$1,120,338.00	\$1,017,657.00	\$187,500.00	\$202,500.00	\$65,000.00	\$0.00	\$0.00	\$32,657.00	\$0.00
63	(Lines 14+42+49+54+61)										
64	Contingency Reserve										
65	(5% of line 63) (Applies to General Fund only)										
66											
67	TOTAL EXPENDITURES + CONT. RESER		\$1,120,338.00	\$1,017,657.00	\$187,500.00	\$202,500.00	\$65,000.00	\$0.00	\$0.00	\$32,657.00	\$0.00
68	(Line 64 + line 66)										
69											
70	BUDGET SUMMARY										
71											
72											
73	Beginning Fund Balance	400,000.00	400,000.00								
74	Revenues + Transfers In	1,248,439.00	1,185,265.50								
75	TOTAL REVENUE (lines 75 + 76)	1,648,439.00	1,585,265.50								
76											
77	Total Expenditures + Cont. Reserve (line 69)	1,120,338.00	1,017,657.00								
78	Unappropriated Balance	528,101.00	567,608.50								
79	TOTAL EXPD + CONT. RES + UNAPPR	\$1,648,439.00	\$1,585,265.50								
80	BAL (lines 79 + 80)										
81											

(Applies to General Fund only)

BUDGET SUMMARY:

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



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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs Other Support Services Program	Proposed Budget	Prior Year Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
40	691	Other Support Services Program	\$0.00									
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program	0.00									
45	720	Community Services Program	0.00									
46	730	Enterprise Operations	0.00									
47	740	Student Activity Program	0.00									
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets	0.00									
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal	0.00									
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt	0.00									
59	920	Fund Transfers Out	0.00									
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES	\$18,250.00	\$18,250.00	\$0.00	\$18,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	18,250.00	18,250.00								
77		TOTAL REVENUE (lines 75 + 76)	18,250.00	18,250.00								
78												
79		Total Expenditures (line 64)	18,250.00	18,250.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$18,250.00	\$18,250.00								

**BUDGET SUMMARY:**

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



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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	2,500.00	2,500.00								
77		TOTAL REVENUE (lines 75 + 76)	2,500.00	2,500.00								
78												
79		Total Expenditures (line 64)	2,500.00	2,500.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$2,500.00	\$2,500.00								

**BUDGET SUMMARY:**

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



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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53				0.00								
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$15,000.00	\$15,000.00	\$10,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	15,000.00	15,000.00								
77		TOTAL REVENUE (lines 75 + 76)	15,000.00	15,000.00								
78												
79		Total Expenditures (line 64)	15,000.00	15,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$15,000.00	\$15,000.00								

**BUDGET SUMMARY:**

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

**BUDGET EXPENDITURES**

**A. ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT**

July 1, 2026 - June 30, 2027

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Prior Year		Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
			Budget	Budget									
1	512	Elementary School Program			\$0.00								
2	515	Secondary School Program			\$0.00								
3	517	Alternative School Program			\$0.00								
4	519	Vocational-Technical Program			\$0.00								
5	521	Special Education Program			\$0.00								
6	522	Special Education Preschool Program			\$0.00								
7	524	Gifted & Talented Program			\$0.00								
8	531	Interscholastic Program			\$0.00								
9	532	School Activity Program			\$0.00								
10	541	Summer School Program			\$0.00								
11	542	Adult School Program			\$0.00								
12	546	Detention Center Program			\$0.00								
13													
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15													
16	611	Attendance-Guidance-Health Program			\$0.00								
17	616	Special Education Support Services Prog			\$0.00								
18	617	Medicaid Match			\$0.00								
19													
20	621	Instruction Improvement Program	10,000.00	10,000.00	\$10,000.00			10,000.00					
21	622	Educational Media Program			\$0.00								
22	623	Instruction-Related Technology Program			\$0.00								
23	624	Books and Periodicals			\$0.00								
24	631	Board of Education Program			\$0.00								
25	632	Distinct Administration Program			\$0.00								
26													
27	641	School Administration Program			\$0.00								
28													
29	651	Business Operation Program			\$0.00								
30	655	Central Service Program			\$0.00								
31	656	Administrative Technology Services Prog			\$0.00								
32	661	Buildings-Care Program (Custodial)			\$0.00								
33													
34	664	Maintenance - Buildings and Equipment			\$0.00								
35	665	Maintenance - Grounds			\$0.00								
36	667	Security Program			\$0.00								
37													
38	681	Pupil - To School Trans. Program			\$0.00								
39	682	Pupil - Activity Trans. Program			\$0.00								
40	683	General Transportation Program			\$0.00								
		Subtotal (came over to page b)	10,000.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00

Line	Code	Functions/Programs Other Support Services Program	Proposed Budget	Prior Year Budget	EXPENDITURES													
					100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers						
40	691		\$0.00															
41																		
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43																		
44	710	Child Nutrition Program	0.00															
45	720	Community Services Program	0.00															
46	730	Enterprise Operations	0.00															
47	740	Student Activity Program	0.00															
48																		
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50																		
51	810	Capital Assets	0.00															
52			0.00															
53																		
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55																		
56	911	Debt Services Program - Principal	0.00															
57	912	Debt Services Program - Interest																
58	913	Debt Services Program - Refunded Debt	0.00															
59	920	Fund Transfers Out	0.00															
60																		
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62																		
63		TOTAL EXPENDITURES	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
64		(Lines 14+42+49+54+61)																
65																		
66																		
67																		
68																		
69																		
70																		
71																		
72																		
73		<b>BUDGET SUMMARY</b>																
74																		
75		Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76		Revenues + Transfers In	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
77		TOTAL REVENUE (lines 75 + 76)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
78																		
79		Total Expenditures (line 64)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
80		Unappropriated Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00

**BUDGET SUMMARY:**  
 The total on line 77 must equal the total on line 81.

NOTE: Round each entry to the nearest dollar amount.

**BUDGET  
 EXPENDITURES**

July 1, 2026 - June 30, 2027

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Prior Year		Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
			Budget	Budget									
1	512	Elementary School Program	\$0.00		\$0.00								
2	515	Secondary School Program	\$0.00		\$0.00								
3	517	Alternative School Program	\$0.00		\$0.00								
4	519	Vocational-Technical Program	\$0.00		\$0.00								
5	521	Special Education Program	\$0.00		\$0.00								
6	522	Special Education Preschool Program	\$0.00		\$0.00								
7	524	Gifted & Talented Program	\$0.00		\$0.00								
8	531	Interscholastic Program	\$0.00		\$0.00								
9	532	School Activity Program	\$0.00		\$0.00								
10	541	Summer School Program	\$0.00		\$0.00								
11	542	Adult School Program	\$0.00		\$0.00								
12	546	Detention Center Program	\$0.00		\$0.00								
13													
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15													
16	611	Attendance-Guidance-Health Program	\$0.00		\$0.00								
17	616	Special Education Support Services Prog	\$0.00		\$0.00								
18	617	Medicaid Match	\$0.00		\$0.00								
19													
20	621	Instruction Improvement Program		20,000.00	\$8,000.00			8,000.00					
21	622	Educational Media Program			\$0.00								
22	623	Instruction-Related Technology Program			\$0.00								
23	624	Books and Periodicals			\$0.00								
24	631	Board of Education Program			\$0.00								
25	632	District Administration Program			\$0.00								
26													
27	641	School Administration Program			\$0.00								
28													
29	651	Business Operation Program			\$0.00								
30	655	Central Service Program			\$0.00								
31	656	Administrative Technology Services Prog			\$0.00								
32	661	Buildings-Care Program (Custodial)			\$0.00								
33					\$0.00								
34	664	Maintenance - Buildings and Equipment			\$0.00								
35	665	Maintenance - Grounds			\$0.00								
36	667	Security Program			\$0.00								
37													
38	681	Pupil - To School Trans. Program			\$0.00								
39	682	Pupil - Activity Trans. Program			\$0.00								
40	683	General Transportation Program			\$0.00								
		Subtotal (carried over to page b)	20,000.00	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
		Other Support Services Program	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
41	691			\$0.00								
42	600	TOTAL SUPPORT SERVICES	\$20,000.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets		0.00								
52				0.00								
53				0.00								
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Fund Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES	\$20,000.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64		(Lines 14+42+49+54+61)										
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	20,000.00	8,000.00								
77		TOTAL REVENUE (lines 75 + 76)	20,000.00	8,000.00								
78												
79		Total Expenditures (line 64)	20,000.00	8,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$20,000.00	\$8,000.00								

**BUDGET SUMMARY:**

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



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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Proposed Budget	Prior Year Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
41	691	Other Support Services Program	\$0.00									
42	600	TOTAL SUPPORT SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program	0.00									
45	720	Community Services Program	0.00									
46	730	Enterprise Operations	0.00									
47	740	Student Activity Program	0.00									
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets	0.00									
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal	0.00									
57	912	Debt Services Program - Interest	0.00									
58	913	Debt Services Program - Refunded Debt	0.00									
59	920	Fund Transfers Out	0.00									
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)										
65			\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	3,000.00	3,000.00								
77		TOTAL REVENUE (lines 75 + 76)	3,000.00	3,000.00								
78												
79		Total Expenditures (line 64)	3,000.00	3,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$3,000.00	\$3,000.00								

**BUDGET SUMMARY:**  
 The total on line 77 must equal the total on line 81.



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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program	50,000.00	50,000.00	25,000.00	20,000.00	5,000.00					
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity Program	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$50,000.00	\$50,000.00	\$25,000.00	\$20,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets	0.00	0.00								
52												
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal	0.00	0.00								
57	912	Debt Services Program - Interest										
58	913	Debt Services Program - Refunded Debt	0.00	0.00								
59	920	Fund Transfers Out	0.00	0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+42+49+54+61)	\$50,000.00	\$50,000.00	\$25,000.00	\$20,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	50,000.00	50,000.00								
77		TOTAL REVENUE (lines 75 + 76)	50,000.00	50,000.00								
78												
79		Total Expenditures (line 64)	50,000.00	50,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL EXPD. + UNAPPR. BAL. (lines 78 + 79)	\$50,000.00	\$50,000.00								

**BUDGET SUMMARY:**

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

Employee	24-25 Salary	25-26 Salary	26-27 Salary	Monthly	%	Budget Category	FICA/Medicare	Blue Cross Monthly	Blue Cross Yearly	PERSI	UNUM	Benefits Total	Salary & Benefits
							7.65%	1,300.00	15,600.00	12.00%	120		
<b>Certified</b>													
(1-2)													
Savannah Burton Jagielski (3-4)	\$ 49,500.00	\$ 60,577.00	\$ 66,427.00	\$ 5,535.58		100% Elementary Certified Salaries	\$ 5,081.67	\$ 1,300.00	\$ 15,600.00	\$ 7,269.24	\$ 120.00	\$ 28,070.91	\$ 94,497.91
Amy Page (7-8)	\$ 59,500.00	\$ 66,427.00	\$ 68,527.00	\$ 4,756.42		100% Elementary Certified Salaries	\$ 4,366.39	\$ -	\$ -	\$ 6,628.68	\$ 120.00	\$ 11,115.07	\$ 68,192.07
Kim Corson (K & SPED)	\$ 49,500.00	\$ 55,239.00	\$ 57,077.00	\$ 4,756.42		100% Elementary Certified Salaries	\$ 5,242.32	\$ 1,300.00	\$ 15,600.00	\$ 7,971.24	\$ 120.00	\$ 28,993.56	\$ 97,460.56
Marina Park	\$ 46,500.00	\$ 51,302.00	\$ 52,352.00	\$ 4,362.67		100% Elementary Certified Salaries	\$ 4,366.39	\$ 1,300.00	\$ 15,600.00	\$ 6,628.68	\$ 120.00	\$ 26,715.07	\$ 83,792.07
Michael Jacobson	\$ 92,000.00	\$ 93,000.00	\$ 15,000.00	\$ 1,250.00		100% District Admin	\$ 1,147.50	\$ -	\$ -	\$ -	\$ -	\$ 1,147.50	\$ 16,147.50
<b>Support Staff</b>													
Kelly Jacobson	\$ 26,384.00	\$ 5,331.20	\$ 6,000.00	\$ 500.00	100.0%	IDEA Part B School Age (VI-B)	\$ 459.00	\$ -	\$ -	\$ -	\$ -	\$ 459.00	\$ 6,459.00
Brandy Urrutia (Kitchen)	\$ 12,025.00	\$ 25,080.00	\$ 26,180.00	\$ 2,181.67		100% Food Service	\$ 2,002.77	\$ 1,300.00	\$ 15,600.00	\$ 3,009.60	\$ 120.00	\$ 20,732.37	\$ 46,912.37
Anna Griffel (Upper Route)	\$ 21,840.00	\$ 13,060.00	\$ 13,250.00	\$ 1,104.17		100% Transportation	\$ 1,013.63	\$ -	\$ -	\$ -	\$ -	\$ 1,013.63	\$ 14,263.63
Anna Griffel (Custodian)	\$ 49,600.00	\$ 22,256.00	\$ 22,750.00	\$ 1,895.83		100% Elementary Non-Certified	\$ 1,740.38	\$ -	\$ -	\$ -	\$ -	\$ 1,740.38	\$ 24,490.38
Vanessa Heileson	\$ 14,541.00	\$ 50,800.00	\$ 51,400.00	\$ 4,283.33		100% Business Manager	\$ 3,932.10	\$ 1,300.00	\$ 15,600.00	\$ 6,096.00	\$ 120.00	\$ 25,748.10	\$ 77,148.10
HS Route (Miranda)	\$ 9,500.00	\$ 14,500.00	\$ 14,500.00	\$ 1,208.33		100% Transportation	\$ 1,109.25	\$ -	\$ -	\$ -	\$ -	\$ 1,109.25	\$ 15,609.25
Lower Route (Lisa C)	\$ 30,000.00	\$ 10,030.00	\$ 10,200.00	\$ 850.00		100% Transportation	\$ 780.30	\$ -	\$ -	\$ -	\$ -	\$ 780.30	\$ 10,980.30
David Palmer (Maintenance)	\$ 8,085.00	\$ 30,000.00	\$ 30,000.00	\$ 2,500.00		100% Elementary Non-Certified	\$ 2,295.00	\$ -	\$ -	\$ -	\$ -	\$ 2,295.00	\$ 32,295.00
Music (Laura Huckins)	\$ 3,000.00	\$ 9,785.00	\$ 10,000.00	\$ 833.33		100% Elementary Non-Certified	\$ 765.00	\$ -	\$ -	\$ -	\$ -	\$ 765.00	\$ 10,765.00
Extra Curricular	\$ 10,750.00	\$ 3,000.00	\$ 3,000.00	\$ 250.00		100% Elementary Non-Certified	\$ 229.50	\$ -	\$ -	\$ -	\$ -	\$ 229.50	\$ 3,229.50
Lanae Jacobson (Library)	\$ 12,750.00	\$ 2,600.00	\$ 2,700.00	\$ 225.00		100% Special Services	\$ 206.55	\$ -	\$ -	\$ -	\$ -	\$ 206.55	\$ 2,806.55
Joann Hammond (SLP)	\$ 2,700.00	\$ 3,500.00	\$ 4,000.00	\$ 333.33		100% Special Services	\$ 306.00	\$ -	\$ -	\$ -	\$ -	\$ 306.00	\$ 4,306.00
Diane Baird (OT)	\$ 7,990.00	\$ 6,400.00	\$ 8,400.00	\$ 700.00		100% Elementary Non-Certified	\$ 642.60	\$ -	\$ -	\$ -	\$ -	\$ 642.60	\$ 9,042.60
Melanie Jacobson	\$ 505,165.00	\$ 605,771.20	\$ 8,245.00	\$ 8,500.00	\$ 708.33	100% Elementary Non-Certified	\$ 650.25	\$ -	\$ -	\$ -	\$ -	\$ 650.25	\$ 9,150.25
Nora Johnson													
Mariah Jacobson													
<b>TOTAL</b>	<b>\$ 505,165.00</b>	<b>\$ 605,771.20</b>	<b>\$ 540,590.00</b>	<b>\$ 45,049.17</b>								<b>\$ 179,554.82</b>	<b>\$ 720,144.82</b>

**SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET**

**ALL FUNDS**

School District Number:  
School District Name: #N/A

Budget Line	REVENUES	GENERAL M & O FUND	ALL OTHER FUNDS	TOTAL FUNDS
		#100		
		Proposed Budget 2026-2027	Proposed Budget 2026-2027	Proposed Budget 2026-2027
#01	Beginning Balances	\$ 400,000.00	\$ -	400,000.00
#39	Local Revenue	347,500.00	10,000.00	357,500.00
#41	County Revenue	837,765.50	-	837,765.50
#55	State Revenue	-	35,750.00	35,750.00
#68	Federal Revenue	-	26,000.00	26,000.00
#72	Other Sources	-	-	-
#76	Transfers*	-	25,000.00	25,000.00
	<b>Totals</b>	\$ 1,585,265.50	\$ 96,750.00	1,682,015.50

Budget Line	OBJ #	EXPENDITURES	GENERAL M & O FUND	ALL OTHER FUNDS	TOTAL FUNDS
			#100		
			Proposed Budget 2026-2027	Proposed Budget 2026-2027	Proposed Budget 2026-2027
#63	100	Salaries	\$ 483,500.00	\$ 45,500.00	529,000.00
#63	200	Benefits	187,500.00	22,500.00	210,000.00
#63	300	Purchased Services	202,500.00	21,250.00	223,750.00
#63	400	Supplies & Materials	65,000.00	7,500.00	72,500.00
#63	500	Capital Outlay	-	-	-
#63	600	Debt Retirement	-	-	-
#63	700	Insurance & Judgments	32,657.00	-	32,657.00
#63	800	Transfers*	25,000.00	-	25,000.00
#66		Contingency Reserve**			-
#79		Unappropriated Balances	589,108.50	-	589,108.50
		<b>Totals</b>	\$ 1,585,265.50	\$ 96,750.00	1,682,015.50

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

\*\* Contingency Reserve can not exceed 5% of the General Fund

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**SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET**

**ALL FUNDS**

Swan Valley School District #92

	GENERAL M & O FUND						ALL OTHER FUNDS											
	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Prior Year Actual/Budget 2025-2026	Proposed Budget 2026-2027	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Prior Year Actual/Budget 2025-2026	Proposed Budget 2026-2027	Prior Year Actual 2023-2024	Prior Year Actual 2024-2025	Prior Year Actual/Budget 2025-2026	Proposed Budget 2026-2027						
<b>REVENUES</b>																		
Beginning Balances	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Tax Revenue	\$ 347,500.00	\$ 347,500.00	\$ 347,500.00	\$ 347,500.00	\$ 10,000.00	\$ 10,000.00	\$ 347,500.00	\$ 347,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Other Local	\$ 818,116.00	\$ 861,114.00	\$ 900,939.00	\$ 837,765.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Revenue	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,356.00	\$ 35,750.00	\$ 35,750.00	\$ 35,750.00	\$ 35,750.00	\$ 35,750.00	\$ 35,750.00	\$ 35,750.00	\$ 35,750.00	\$ 35,750.00
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,187.00	\$ 49,219.00	\$ 53,000.00	\$ 26,000.00	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
<b>Totals</b>	\$1,640,616.00	\$1,608,614.00	\$1,648,439.00	\$1,585,265.50	\$133,543.00	\$119,969.00	\$123,750.00	\$96,750.00	\$133,543.00	\$119,969.00	\$123,750.00	\$96,750.00	\$133,543.00	\$119,969.00	\$123,750.00	\$96,750.00	\$96,750.00	\$96,750.00
<b>EXPENDITURES</b>																		
Salaries	\$ 547,000.00	\$ 550,000.00	\$ 576,200.00	\$ 483,500.00	\$ 61,500.00	\$ 55,384.00	\$ 483,500.00	\$ 483,500.00	\$ 61,500.00	\$ 55,384.00	\$ 58,000.00	\$ 45,500.00	\$ 61,500.00	\$ 55,384.00	\$ 58,000.00	\$ 45,500.00	\$ 45,500.00	\$ 45,500.00
Benefits	\$ 249,205.80	\$ 246,205.80	\$ 231,488.00	\$ 187,500.00	\$ 37,336.00	\$ 39,570.00	\$ 187,500.00	\$ 187,500.00	\$ 37,336.00	\$ 39,570.00	\$ 37,000.00	\$ 22,500.00	\$ 37,336.00	\$ 39,570.00	\$ 37,000.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00
Purchased Services	\$ 202,650.00	\$ 202,650.00	\$ 199,650.00	\$ 202,500.00	\$ 31,095.00	\$ 21,515.00	\$ 202,500.00	\$ 202,500.00	\$ 31,095.00	\$ 21,515.00	\$ 21,250.00	\$ 21,250.00	\$ 31,095.00	\$ 21,515.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00	\$ 21,250.00
Supplies & Materials	\$ 66,000.00	\$ 66,000.00	\$ 65,000.00	\$ 65,000.00	\$ 3,612.00	\$ 3,500.00	\$ 65,000.00	\$ 65,000.00	\$ 3,612.00	\$ 3,500.00	\$ 7,500.00	\$ 7,500.00	\$ 3,612.00	\$ 3,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance & Judgments	\$ 22,000.00	\$ 22,000.00	\$ 23,000.00	\$ 32,657.00	\$ -	\$ -	\$ 32,657.00	\$ 32,657.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (net)	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency Reserve	\$ 19,000.00	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unappropriated Balances	\$ 509,760.20	\$ 502,758.20	\$ 553,101.00	\$ 589,108.50	\$ -	\$ -	\$ 589,108.50	\$ 589,108.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	\$1,640,616.00	\$1,608,614.00	\$1,648,439.00	\$1,585,265.50	\$133,543.00	\$119,969.00	\$123,750.00	\$96,750.00	\$133,543.00	\$119,969.00	\$123,750.00	\$96,750.00	\$133,543.00	\$119,969.00	\$123,750.00	\$96,750.00	\$96,750.00	\$96,750.00

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