

Protected Units

LOCATION	ADA	SPECIAL ED	ADJ ADA	DIVISOR	UNITS
KINDERGARTEN ADMINISTRATIVE	64.22	4.18	60.04	40	1.50
ELEM 1-3 ADMINISTRATIVE	196.04	11.76	184.28	20	9.21
ELEM 4-6 ADMINISTRATIVE	171.23	10.27	160.96	23	7.00
SECONDARY ADMINISTRATIVE	358.61	19.72	338.89	14.5	23.37
PRESCHOOL	1.45		1.45	14.5	0.10
S/S ELEMENTARY	28.64		28.64	14.5	1.98
S/S SECONDARY	19.72		19.72	14.5	1.36
PRIEST LAKE 1-6	45.81	2.42	43.39	13	2.80
	885.72	48.36	837.36	166.00	47.32

LOCATION REMOTE	STATE ADA	6% SP SERV	BAL ADA
PRIEST LAKE	5.51	0.3306	5.18
PRIEST LAKE	17.54	1.0524	16.49
PRIEST LAKE	22.76	1.3656	21.39
	45.81	2.7486	43.0614

LOCATION ELEMENTARY	STATE ADA	6% SP SERV	BAL ADA
PRIEST RIVER ELEM	47.12	2.8272	44.2928
PRIEST RIVER ELEM	141.58	8.4948	133.0852
PRIEST RIVER ELEM	124.66	7.4796	117.1804
	313.36	18.8016	294.5584

IDAHO HILL	17.1	1.026	16.074
IDAHO HILL	54.46	3.2676	51.1924
IDAHO HILL	46.57	2.7942	43.7758
	118.13	7.0878	111.0422

TOTAL ELEMENTARY	477.3	28.638	448.662
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LOCATION SECONDARY	STATE ADA	STATE SP SERV	BAL ADA
PRIEST RIVER JR	127.35	7.00425	120.34575
PRIEST RIVER HIGH	231.26	12.7193	218.54
TOTAL SECONDARY	358.61	19.72	338.89

LOCATION PRESCHOOL	STATE ADA	DIVISOR	UNITS
PRE	1.45	14.5	0.10

LOCATION SPECIAL SERVICES	TOTAL ADA	DIVISOR	UNITS
SPECIAL SERVICES	387.25	14.5	26.71

West Bonner County SD
For Discussion Purposes Only

PROTECTED

Instructional Staff

Location	Protected ADA	Less Special Ed	Adj ADA	Divisor	Protected Units	x 1.021 - State Reimb	Actual	(Over) Under
Priest Lake	45.81	2.75	43.06	13	2.80	2.86	2.835	0.02
Music					0.00	0.00		0.00
Elementary P.E.					0.00	0.00	0.1	(0.10)
					2.80	2.86	2.94	(0.08)
PRE K	47.12	2.83	44.29	40	1.11	1.13	12.4	(11.27)
PRE 1-3	141.58	8.49	133.09	20	6.65	6.79		6.79
PRE 4-6	124.66	7.48	117.18	23	5.09	5.20		5.20
Music	0.00		0.00		0.00	0.00		0.00
Elementary P.E.	0.00		0.00		0.00	0.00	1	(1.00)
					12.86	13.13	13.40	(0.27)
ID K	17.10	1.03	16.07	40	0.40	0.41	5.99	(5.58)
ID 1-3	54.46	3.27	51.19	20	2.56	2.61		2.61
ID 4-6	46.57	2.79	43.78	23	1.90	1.94		1.94
Music	0.00		0.00		0.00	0.00		0.00
Elementary P.E.	0.00		0.00		0.00	0.00	0.2	(0.20)
					4.86	4.97	6.19	(1.22)
PRJH/PRLH	358.61	19.72	338.89	14.5	23.37	23.86	23.5	0.36
					23.37	23.86	23.50	0.36
Special Services Elem	28.64		28.64	14.5	1.98	2.02	1	1.02
Special Services Sec	19.72		19.72	14.5	1.36	1.39	2	(0.61)
Preschool	1.45		1.45	14.5	0.10	0.10	1	(0.90)
					3.44	3.51	4.00	(0.49)
Totals					47.33	48.32	50.03	(1.70)

Pupil Service

Location	Protected ADA	Less Special Ed	Adj ADA	Divisor	Protected Units	x .079 - State Reimb	Actual	(Over) Under
Priest Lake	45.81	2.7486	43.06	13	2.80	0.22	3	(2.78)
PRE K	47.12	2.83	44.29	40	1.11	0.09		0.09
PRE 1-3	141.58	8.49	133.09	20	6.65	0.53		0.53
PRE 4-6	124.66	7.48	117.18	23	5.09	0.40		0.40
IDH K	17.10	1.03	16.07	40	0.40	0.03		0.03
IDH 1-3	54.46	3.27	51.19	20	2.56	0.20		0.20
IDH 4-6	46.57	2.79	43.78	23	1.90	0.15		0.15
High School	358.61	19.72	338.89	14.5	23.37	1.85		1.85
SPED	49.81		49.81	14.5	3.44	0.27		0.27
					47.33	3.74	3.00	0.74

Administrative Staff

Location	Protected Units	x .075 - State Reimb	Actual	(Over) Under
Priest Lake	2.80	0.21	0.21	0.00
	2.80	0.21	0.21	0.00
PRE	12.86	0.96	1	(0.04)
	12.86	0.96	1.00	(0.04)
ID K	6.66	0.50	1	(0.50)
	6.66	0.50	1.00	(0.50)
PRJH/PRLH	23.37	1.75	1	0.75
	23.37	1.75	1.00	0.75
Special Services Elem	1.98	0.15	1	(0.85)
Special Services Sec	1.36	0.10		0.10
Preschool	0.10	0.01		0.01
	3.44	0.26	1.00	(0.74)
Superintendent	0.00	0.00	0.79	(0.79)
	0.00	0.00	0.79	(0.79)
Totals	47.33	3.68	5.00	(1.32)

Classified Staff

Location	Protected Units	x .3750 - State Reimb	Actual	(Over) Under
Schools	43.89	16.46	19.82	(3.36)
	43.89	16.46	19.82	(3.36)
Special Ed	3.44	1.29	7.82	(6.53)
	3.44	1.29	7.82	(6.53)
Totals	47.33	17.75	27.64	(9.90)

**2025 - 2026 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE**

District/Charter Name: **West Bonner**

District/Charter Number: **083**

- 1. Best 28 Weeks Support Units **47.32**
- 2a. Discretionary Per Support Unit **\$ 23,472.00**
- 2b. Health Insurance Per Support Unit **\$ 21,902.00**
- 3. Discretionary (line 1 x line 2) **\$ 2,147,081**

4. Salary Apportionment: Midterm Support Units **47.32**
(From SBA Template)

Administrative Index	Average Instructional Salary	Average Pupil Services Salary
0.00000	\$60,639.20	\$56,318.62

Total SBA plus Allowances from SBA Template
\$4,138,171

Rev Code

- 5. Estimated Base Support (line 3 + line 4) **\$6,285,253** 431100
- 6. Benefit Apportionment **\$863,077** 431800
- 7. Border Contracts 431500
- 8. Exceptional Child Support (not common) 431400
- 9. Tuition Equivalency 431600
- 10. Transportation Allowance **\$619,006** 431200
- 11. Prior Year Adjustments (not common)
- 12. Total Estimated State Support** **\$7,767,335**
(lines 5+6+7+8+9+10+11)

Revenue in Lieu of Taxes:
(n/a for Charter Schools)

- 13. Agricultural Equipment Tax Replacement Money
- 14. Personal Property Tax Replacement Money **\$30,049**
- 15. Other Tax Replacement Money
- 16. Total Revenue in Lieu of Taxes** **\$30,049** 438000

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

School Year: 2025-2026

District: **083 West Bonner**

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

District Information:
 Administrative Staff Index 1.52924
 Administrative Staff Index (adjusted for cap) 1.52924
 Mid-Term Support Units: 47.32
 Instructional / Pupil Service Staffing Percent 9.5%

	Staff Allowance Ratio	Staff Allowance FTE	Small District Staff Allowance		Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary	Certificated Preliminary Salary Based Apportionment
	a	(Units x a) b	< 40 units then + 0.5 FTE c	< 20 units then + 0.5 FTE d	e	(b + c + d + e) f	g	h	i	j	(i x j) k	(h x k) l
Administration	0.0750	3.54900	0.00000			3.54900	5.00000	3.54900	1.52924	46,668.00	71,366.57	253,279.97
Instructional	1.0210	48.31372	0.00000	0.00000	0.00000	48.31372	50.22000	48.31372			60,639.20	2,929,705.38
Pupil Service	0.0790	3.73828				3.73828	3.00000	3.73828			56,318.62	210,534.76
Subtotal Instructional and Pupil Service						52.05200	53.22000	52.05200				
Non-Certificated	0.3750	17.74500				17.74500	27.64480	17.74500		41,964.00		
TOTAL						73.34600	85.86480	73.34600				

	Non-Certificated Preliminary Salary Based Apportionment	Preliminary Salary Based Apportionment	Actual Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment Certificated and Resource Officers	Benefit Apportionment Other Non-Certificated	Total Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Allowances	Maximum Salary Apportionment	Salary Based Apportionment Plus Allowances
	(h x i) m	(l + m) n	o	Smaller: n or o p	\$ x 21.13% q	\$ x 19.61% r	(q + r) s	(Max 15%) t	u	v	w	x
Administration		253,279.97	489,429.00									253,279.97 col (n)
Instructional		2,929,705.38	3,017,961.00					0.00	0.00	2,929,705.38	2,929,705.38	2,929,705.38 (f x k) smaller: v or w
Pupil Service		210,534.76	186,269.00						0.00	210,534.76	210,534.76	210,534.76 (f x k) smaller: v or w
Subtotal Instructional and Pupil Service		3,140,240.14	3,204,230.00					0.00	0.00	3,140,240.14	3,140,240.14	
			Resource Officers 0.00									smaller of [(n or (o / (1-Staff%))] + t + u
Non-Certificated	744,651.18	744,651.18	1,596,087.00									
			Other Non-Certificated 1,596,087.00									
Subtotal Non-Certificated			1,596,087.00									744,651.18 col (n)
TOTAL		4,138,171.29	5,289,746.00	4,138,171.29	717,050.80	146,026.10	863,076.89	0.00	0.00		3,140,240.14	4,138,171.29

West Bonner County School District
2025-26 Proposed Budget

For Discussion Purposes Only

	Revenue	Expenditures	(Unfunded) Excess
Instructional State Support Salaries	\$ 2,929,705.00	\$ 3,017,961.00	\$ (88,256.00)
Pupil Services State Support Salaries	\$ 210,535.00	\$ 186,269.00	\$ 24,266.00
Administrative Salaries	\$ 253,280.00	\$ 489,429.00	\$ (236,149.00)
Classified Salaries	\$ 744,651.00	\$ 1,664,703.00	\$ (920,052.00)
Benefit Apportionment (FICA & Retirement)	\$ 863,077.00	\$ 1,080,441.00	\$ (217,364.00)
Transportation Reimbursement	\$ 554,706.00	\$ 780,165.00	\$ (225,459.00)
Transportation Depreciation	\$ 64,300.00	\$ 64,300.00	\$ -
Literacy Funds	\$ 165,798.00	\$ 164,091.00	\$ 1,707.00
Math/Science Funds	\$ 14,200.00	\$ 14,200.00	\$ -
College & Career Ready	\$ 21,080.00	\$ 21,080.00	\$ -
Dyslexia Funding	\$ 8,058.00	\$ 8,058.00	\$ -
Liability Insurance (Tort Levy)	\$ 124,331.00	\$ 124,331.00	\$ -
Medical Insurance Funds from State @\$21,902	\$ 1,036,395.00	\$ 996,026.00	\$ 40,369.00
Discretionary Funds @\$23,472	\$ 1,110,687.00		\$ 1,110,687.00
Other Miscellaneous Revenue	\$ 167,385.00		\$ 167,385.00
Revenue in Lieu of Taxes	\$ 30,049.00		\$ 30,049.00
Total Revenues & Expenditures	\$ 8,298,237.00	\$ 8,611,054.00	\$ (312,817.00)

Unfunded Expenditures			
Substitutes	\$	83,925.00	\$ (83,925.00)
Life Insurance	\$	5,302.00	\$ (5,302.00)
Worker's Compensation	\$	71,041.00	\$ (71,041.00)
Longevity Stipends	\$	46,080.00	\$ (46,080.00)
Vacation/Personal Leave Payoff	\$	27,072.00	\$ (27,072.00)
Online Education	\$	19,500.00	\$ (19,500.00)
SPED Purch Serv/Supplies & Materials	\$	24,300.00	\$ (24,300.00)
Counselor/Nurse Purch Serv/Supplies & Materials	\$	2,000.00	\$ (2,000.00)
Tech Purch Serv/Supplies & Materials	\$	31,600.00	\$ (31,600.00)
Board Purch Serv/Supplies & Materials	\$	3,000.00	\$ (3,000.00)
District Admin Purch Serv/Supplies & Materials	\$	101,800.00	\$ (101,800.00)
CDL Reimbursement	\$	750.00	\$ (750.00)
Audit & Business Office Contracted Services	\$	230,000.00	\$ (230,000.00)
Maintenance Purch Serv/Supplies & Materials	\$	100,000.00	\$ (100,000.00)
Grounds Purch Serv/Supplies & Materials	\$	43,000.00	\$ (43,000.00)
Utilities	\$	633,000.00	\$ (633,000.00)
Telephone & Internet Services	\$	111,112.00	\$ (111,112.00)
Postage	\$	8,500.00	\$ (8,500.00)
Software Licenses	\$	81,201.00	\$ (81,201.00)
Tuition Credit Payments	\$	3,000.00	\$ (3,000.00)
PE Travel	\$	2,500.00	\$ (2,500.00)
Advertising	\$	1,000.00	\$ (1,000.00)
Business Office Supplies & Materials & Travel	\$	10,500.00	\$ (10,500.00)
Custodial Supplies	\$	40,000.00	\$ (40,000.00)
District Vehicle & Equipment Fuel	\$	7,000.00	\$ (7,000.00)
Transfer Out for Food Services Deficit	\$	100,000.00	\$ (100,000.00)
Total Expenditures	\$ -	\$ 1,787,183.00	\$ (1,787,183.00)

Total General Fund Shortfall \$ (2,100,000.00)

Transfer In from Supplemental Levy 102 (Prior Levy Balance)	\$ 1,253,732.00
Transfer in from Supplemental Levy 104 (2025-2027)	\$ 846,268.00
	\$ 2,100,000.00

Reconciled Balance \$ -

**West Bonner County School District
2025-26 Proposed Budget**

GENERAL FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
100.411.400.000.000	Liability Insurance	-\$124,331.00	0.0000	-\$137,917.00	-\$137,917.00
100.415.000.000.000	Interest on Investments	-\$64,865.00	0.0000	-\$175,000.00	-\$175,000.00
100.419.100.000.000	Rental/Lease Revenues	-\$17,520.00	0.0000	\$0.00	\$0.00
100.419.920.000.000	Miscellaneous Revenue	-\$85,000.00	0.0000	-\$10,000.00	\$0.00
100.431.100.000.000	State Base Support	-\$6,285,253.00	0.0000	-\$6,413,992.00	-\$6,413,991.83
100.431.100.000.060	Do Not Use	\$0.00	0.0000	-\$252,967.00	\$0.00
100.431.100.000.245	Do Not Use	\$0.00	0.0000	-\$1,423.00	\$0.00
100.431.100.000.425	State Base Support - Lottery	\$0.00	0.0000	-\$93,439.00	\$0.00
100.431.100.000.801	Do Not Use	\$0.00	0.0000	-\$18,000.00	\$0.00
100.431.100.000.802	Do Not Use	\$0.00	0.0000	-\$8,934.00	\$0.00
100.431.100.000.804	Do Not Use	\$0.00	0.0000	-\$41,083.00	\$0.00
100.431.200.000.000	State Transportation Support	-\$619,006.00	0.0000	-\$410,255.00	-\$410,255.00
100.431.400.000.000	Exceptional Child Support	\$0.00	0.0000	-\$4,350.00	-\$4,350.00
100.431.800.000.000	Benefit Apportionment	-\$863,077.00	0.0000	-\$912,878.00	-\$912,878.60
100.431.900.000.060	Literacy Revenue	-\$165,798.00	0.0000	\$0.00	-\$252,967.00
100.431.900.000.200	Math Science Revenue	-\$14,200.00	0.0000	\$0.00	\$0.00
100.431.900.000.801	College & Career Revenue	-\$21,080.00	0.0000	\$0.00	-\$27,179.00
100.431.900.000.802	Dyslexia Revenue	-\$8,058.00	0.0000	\$0.00	\$0.00
100.438.000.000.000	Revenue in Lieu of Taxes	-\$30,049.00	0.0000	-\$27,022.00	-\$27,022.00
100.460.000.102.000	Transfers In	-\$1,253,732.00	0.0000	\$0.00	\$0.00
100.460.000.104.000	Transfers In	-\$846,268.00	0.0000	\$0.00	\$0.00
100.460.000.150.000	Transfers In - Contingency	\$0.00	0.0000	-\$1,580,477.00	\$0.00
100.460.000.175.000	Transfers In - Insurance Buydown	\$0.00	0.0000	-\$125,000.00	\$0.00
100.460.000.220.000	Transfers In - Forest Funds	\$0.00	0.0000	-\$41,000.00	-\$41,000.00
	Total Revenues & Transfers In	-\$10,398,237.00	0.0000	-\$10,253,737.00	-\$8,402,560.43
100.512.110.000.000	Certified Elementary Salaries	\$0.00	0.0000	\$61,263.00	\$134,411.62
100.512.110.108.000	Certified Salaries - PRE	\$796,873.00	13.4000	\$593,440.00	\$606,523.44
100.512.110.108.060	K-3 Literacy Salaries - PRE	\$105,557.00	2.0000	\$100,094.00	\$0.00
100.512.110.116.000	Certified Salaries - IDH	\$347,818.00	6.1900	\$279,023.00	\$415,703.16
100.512.110.116.060	K-3 Literacy Salaries - IDH	\$0.00	0.0000	\$22,514.00	\$0.00
100.512.110.119.000	Certified Salaries - PLE	\$178,683.00	2.9350	\$174,889.00	\$231,267.88
100.512.110.119.060	K-3 Literacy Salaries - PLE	\$11,185.00	0.1650	\$11,002.00	\$0.00
100.512.110.201.000	Certified Salaries - PRJH	\$0.00	0.0000	\$2,000.00	\$0.00
100.512.115.108.000	Elementary Aides - PRE	\$40,463.00	1.0944	\$9,132.00	\$0.00
100.512.115.116.000	Elementary Aides - IDH	\$6,299.00	0.1510	\$5,462.00	\$0.00
100.512.115.119.000	Elementary Aides - PLE	\$3,517.00	0.0944	\$5,858.00	\$0.00
100.512.160.000.000	Long Term Substitute	\$0.00	0.0000	\$11,750.00	\$11,750.00
100.512.165.000.000	Elementary Substitutes	\$30,000.00	0.0000	\$56,683.00	\$23,500.00
100.512.165.108.060	K-3 Literacy Substitutes - PRE	\$500.00	0.0000	\$500.00	\$64,815.35
100.512.165.116.000	Substitutes - IDH	\$0.00	0.0000	\$500.00	\$0.00
100.512.165.116.060	K-3 Literacy Substitutes - IDH	\$500.00	0.0000	\$500.00	\$14,638.15
100.512.165.119.060	K-3 Literacy Substitutes - PLE	\$500.00	0.0000	\$500.00	\$6,209.88
100.512.210.000.000	Retirement	\$0.00	0.0000	\$8,670.00	-\$60,430.00
100.512.210.108.000	Retirement	\$112,252.00	14.4944	\$93,152.00	\$0.00
100.512.210.108.060	Retirement	\$14,228.00	2.0000	\$14,000.00	\$6,587.00
100.512.210.116.000	Retirement	\$47,635.00	6.3410	\$41,301.00	\$46,079.62
100.512.210.116.060	Retirement	\$0.00	0.0000	\$4,000.00	\$1,441.00
100.512.210.119.000	Retirement	\$24,506.00	3.0294	\$25,385.00	\$24,265.69
100.512.210.119.060	Retirement	\$1,507.00	0.1650	\$1,500.00	\$341.00
100.512.210.201.000	Retirement	\$0.00	0.0000	\$270.00	\$0.00
100.512.220.000.000	FICA	\$0.00	0.0000	\$6,112.00	\$10,573.39
100.512.220.108.000	FICA	\$64,049.00	14.4944	\$51,600.00	\$0.00
100.512.220.108.060	FICA	\$8,073.00	2.0000	\$8,500.00	\$3,942.00
100.512.220.116.000	FICA	\$27,086.00	6.3410	\$22,377.00	\$29,523.38
100.512.220.116.060	FICA	\$0.00	0.0000	\$1,500.00	\$953.00
100.512.220.119.000	FICA	\$13,937.00	3.0294	\$12,525.00	\$15,547.12

GENERAL FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
100.512.220.119.060	FICA	\$855.00	0.1650	\$950.00	\$405.00
100.512.220.201.000	FICA	\$0.00	0.0000	\$152.00	\$0.00
100.512.230.000.000	Life Insurance	\$0.00	0.0000	\$102.00	\$102.24
100.512.230.108.000	Life Insurance	\$700.00	14.4944	\$783.00	\$783.16
100.512.230.108.060	Life Insurance	\$89.00	2.0000	\$102.00	\$70.00
100.512.230.116.000	Life Insurance	\$291.00	6.3410	\$428.00	\$428.13
100.512.230.116.060	Life Insurance	\$0.00	0.0000	\$26.00	\$25.00
100.512.230.119.000	Life Insurance	\$145.00	3.0294	\$210.00	\$210.87
100.512.230.119.060	Life Insurance	\$7.00	0.1650	\$9.00	\$3.60
100.512.240.000.000	Health Insurance	\$0.00	0.0000	\$11,874.00	\$112,660.61
100.512.240.108.000	Health Insurance	\$137,572.00	14.4944	\$108,498.00	\$125,354.06
100.512.240.108.060	Health Insurance	\$17,868.00	2.0000	\$18,827.00	\$2,743.62
100.512.240.116.000	Health Insurance	\$57,665.00	6.3410	\$54,575.00	\$54,466.05
100.512.240.116.060	Health Insurance	\$0.00	0.0000	\$4,519.00	\$0.00
100.512.240.119.000	Health Insurance	\$28,658.00	3.0294	\$27,762.00	\$25,569.94
100.512.240.119.060	Health Insurance	\$1,474.00	0.1650	\$1,336.00	\$1,141.70
100.512.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$1,603.00	\$2,418.75
100.512.270.108.000	Workmen's Compensation Insurance	\$12,555.00	14.4944	\$14,051.00	\$12,795.95
100.512.270.108.060	Workmen's Compensation Insurance	\$1,581.00	2.0000	\$2,002.00	\$1,104.00
100.512.270.116.000	Workmen's Compensation Insurance	\$5,308.00	6.3410	\$6,141.00	\$6,753.71
100.512.270.116.060	Workmen's Compensation Insurance	\$0.00	0.0000	\$500.00	\$250.00
100.512.270.119.000	Workmen's Compensation Insurance	\$2,732.00	3.0294	\$3,828.00	\$3,556.53
100.512.270.119.060	Workmen's Compensation Insurance	\$167.00	0.1650	\$221.00	\$106.00
100.512.270.201.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$40.00	\$0.00
100.512.380.000.000	Travel Expenses	\$2,500.00	0.0000	\$1,750.00	\$2,750.00
100.512.410.108.060	Literacy Supplies - PRE	\$0.00	0.0000	\$40,449.00	\$0.00
100.512.410.116.060	Literacy Supplies - IDH	\$0.00	0.0000	\$14,562.00	\$5,554.12
100.512.410.119.060	Literacy Supplies - PLE	\$0.00	0.0000	\$4,854.00	\$3,590.40
100.512.440.000.000	Textbooks	\$0.00	0.0000	\$149,701.00	\$0.00
Total Elementary		\$2,105,335.00		\$2,095,857.00	\$1,950,486.12
100.515.110.000.000	Certified Secondary Salaries	\$0.00	0.0000	\$291,340.00	\$114,927.50
100.515.110.201.000	Certified Salaries - PRJH	\$0.00	0.0000	\$224,378.00	\$133,682.00
100.515.110.401.000	Certified Salaries - PRLH	\$1,128,316.00	20.5000	\$889,603.00	\$881,316.00
100.515.110.401.150	Remediation Salaries	\$0.00	0.0000	\$16,734.00	\$0.00
100.515.110.401.200	Math/Science Teacher Salaries	\$9,535.00	0.2000	\$0.00	\$0.00
100.515.115.401.000	Secondary Aides - PRJH	\$98,052.00	2.3989	\$89,136.00	\$0.00
100.515.160.000.000	Long Term Substitute	\$0.00	0.0000	\$2,937.00	\$2,937.50
100.515.160.401.000	Long Term Substitute PRLH	\$0.00	0.0000	\$3,525.00	\$3,525.00
100.515.165.000.000	Secondary Substitutes	\$30,000.00	0.0000	\$35,250.00	\$35,250.00
100.515.210.000.000	Retirement	\$0.00	0.0000	\$39,677.00	\$17,153.45
100.515.210.201.000	Retirement	\$0.00	0.0000	\$30,247.00	\$50,334.20
100.515.210.401.000	Retirement	\$156,965.00	20.8989	\$130,579.00	\$92,700.00
100.515.210.401.200	Retirement	\$1,286.00	0.2000	\$0.00	\$0.00
100.515.220.000.000	FICA	\$0.00	0.0000	\$22,956.00	\$10,990.28
100.515.220.201.000	FICA	\$0.00	0.0000	\$16,874.00	\$32,249.30
100.515.220.401.000	FICA	\$93,349.00	21.8989	\$71,686.00	\$59,393.00
100.515.220.401.200	FICA	\$730.00	0.2000	\$0.00	\$0.00
100.515.230.000.000	Life Insurance	\$0.00	0.0000	\$236.00	\$102.24
100.515.230.201.000	Life Insurance	\$0.00	0.0000	\$460.00	\$460.08
100.515.230.401.000	Life Insurance	\$1,086.00	21.8989	\$987.00	\$869.00
100.515.230.401.200	Life Insurance	\$10.00	0.2000	\$0.00	\$0.00
100.515.240.000.000	Health Insurance	\$0.00	0.0000	\$45,940.00	\$108,364.76
100.515.240.201.000	Health Insurance	\$0.00	0.0000	\$36,146.00	\$0.00
100.515.240.401.000	Health Insurance	\$211,341.00	21.8989	\$163,195.00	\$131,346.00
100.515.240.401.200	Health Insurance	\$2,495.00	0.2000	\$0.00	\$0.00
100.515.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$6,152.00	\$2,514.12
100.515.270.201.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$4,488.00	\$7,377.29
100.515.270.401.000	Workmen's Compensation Insurance	\$18,297.00	21.8989	\$18,186.00	\$13,586.00
100.515.270.401.200	Worker's Compensation	\$144.00	0.2000	\$0.00	\$0.00
100.515.310.401.000	Online Education	\$19,500.00	0.0000	\$17,713.00	\$27,500.00

GENERAL FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
100.515.310.401.110	Professional & Technical Services PRLH	\$0.00	0.0000	\$345.00	\$0.00
100.515.410.401.000	Supplies-General PRLH	\$0.00	0.0000	\$24,013.00	\$20,872.00
100.515.410.401.200	Supplies-General	\$0.00	0.0000	\$0.00	\$16,445.00
	Total Secondary	\$1,771,106.00		\$2,182,783.00	\$1,763,894.72
100.519.110.401.000	Certified CTE Salaries	\$256,056.00	4.0000	\$109,418.00	\$250,958.29
100.519.210.401.000	Retirement	\$34,514.00	4.0000	\$14,750.00	\$25,501.63
100.519.220.401.000	FICA	\$19,585.00	4.0000	\$7,435.00	\$16,338.99
100.519.230.401.000	Life Insurance	\$180.00	4.0000	\$204.00	\$204.48
100.519.240.401.000	Health Insurance	\$35,736.00	4.0000	\$8,386.00	\$32,729.52
100.519.270.401.000	Workmen's Compensation Insurance	\$3,839.00	4.0000	\$2,189.00	\$3,737.68
	Total CTE	\$349,910.00		\$142,382.00	\$329,470.59
100.521.110.000.000	Excep Child Certified Salaries	\$0.00	0.0000	\$95,934.00	\$0.00
100.521.110.108.000	Excep Child Certified Salaries - PRE	\$54,773.00	1.0000	\$45,488.00	\$98,970.25
100.521.110.201.000	Excep Child Certified Salaries - PRJH	\$0.00	0.0000	\$56,101.00	\$51,098.40
100.521.110.401.000	Excep Child Certified Salaries - PRLH	\$131,172.00	2.0000	\$113,380.00	\$51,098.40
100.521.115.108.000	Exc. Child Aides Salaries - PRE	\$115,167.00	3.2268	\$15,338.00	\$132,306.50
100.521.115.116.000	Exc. Child Aides Salaries - IDH	\$10,869.00	0.2831	\$26,860.00	\$2,718.41
100.521.115.119.000	Exc. Child Aides Salaries - PLE	\$5,627.00	0.1510	\$3,382.00	\$0.00
100.521.115.201.000	Exc. Child Aides Salaries - PRJH	\$0.00	0.0000	\$35,945.00	\$0.00
100.521.115.401.000	Exc. Child Aides Salaries - PRLH	\$159,527.00	4.0004	\$142,942.00	\$30,087.36
100.521.165.000.000	Substitute Salaries	\$16,175.00	0.0000	\$16,175.00	\$1,175.00
100.521.210.000.000	Retirement	\$0.00	0.0000	\$13,033.00	\$119.40
100.521.210.108.000	Retirement	\$21,159.00	4.2268	\$15,242.00	\$23,501.65
100.521.210.116.000	Retirement	\$1,300.00	0.2831	\$4,731.00	\$276.24
100.521.210.119.000	Retirement	\$673.00	0.1510	\$0.00	\$0.00
100.521.210.201.000	Retirement	\$0.00	0.0000	\$11,862.00	\$8,302.04
100.521.210.401.000	Retirement	\$36,763.00	6.0004	\$31,132.00	\$8,249.85
100.521.220.000.000	FICA	\$0.00	0.0000	\$7,761.00	\$765.00
100.521.220.108.000	FICA	\$13,003.00	4.2268	\$9,411.00	\$15,057.59
100.521.220.116.000	FICA	\$832.00	0.2831	\$2,399.00	\$176.99
100.521.220.119.000	FICA	\$431.00	0.1510	\$259.00	\$0.00
100.521.220.201.000	FICA	\$0.00	0.0000	\$6,919.00	\$5,319.15
100.521.220.401.000	FICA	\$22,241.00	6.0004	\$16,489.00	\$5,285.71
100.521.230.000.000	Life Insurance	\$0.00	0.0000	\$101.00	\$0.00
100.521.230.108.000	Life Insurance	\$337.00	4.2268	\$269.00	\$460.08
100.521.230.116.000	Life Insurance	\$26.00	0.2831	\$94.00	\$51.12
100.521.230.119.000	Life Insurance	\$22.00	0.1510	\$0.00	\$0.00
100.521.230.201.000	Life Insurance	\$0.00	0.0000	\$147.00	\$127.80
100.521.230.401.000	Life Insurance	\$454.00	6.0004	\$384.00	\$204.48
100.521.240.000.000	Health Insurance	\$0.00	0.0000	\$18,791.00	\$0.00
100.521.240.108.000	Health Insurance	\$62,020.00	4.2268	\$48,715.00	\$73,213.39
100.521.240.116.000	Health Insurance	\$9,459.00	0.2831	\$4,307.00	\$0.00
100.521.240.119.000	Health Insurance	\$3,901.00	0.1510	\$0.00	\$0.00
100.521.240.201.000	Health Insurance	\$0.00	0.0000	\$27,830.00	\$20,455.95
100.521.240.401.000	Health Insurance	\$84,081.00	6.0004	\$66,348.00	\$16,364.76
100.521.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$2,091.00	\$17.50
100.521.270.108.000	Workmen's Compensation Insurance	\$2,551.00	4.2268	\$2,210.00	\$3,444.55
100.521.270.116.000	Workmen's Compensation Insurance	\$164.00	0.2831	\$776.00	\$40.49
100.521.270.119.000	Workmen's Compensation Insurance	\$85.00	0.1510	\$68.00	\$0.00
100.521.270.201.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$719.00	\$1,216.80
100.521.270.401.000	Workmen's Compensation Insurance	\$4,672.00	6.5665	\$4,914.00	\$1,209.15
100.521.410.000.000	Supplies-General	\$8,000.00	0.0000	\$8,800.00	\$8,800.00
	Total Exceptional Child	\$765,484.00		\$857,347.00	\$560,114.01
100.522.110.000.000	Excep Child Presch Certified Salaries -	\$49,266.00	1.0000	\$42,742.00	\$0.00
100.522.110.108.000	Excep Child Presch Certified Salaries - PRE	\$0.00	0.0000	\$0.00	\$51,098.40
100.522.115.108.000	Exc. Child Preschool Aides - PRE	\$13,922.00	0.3963	\$0.00	\$18,522.21
100.522.165.000.000	Substitute Salaries	\$500.00	0.0000	\$0.00	\$0.00
100.522.210.000.000	Retirement	\$6,641.00	1.0000	\$5,762.00	\$0.00

GENERAL FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
100.522.210.108.000	Retirement	\$1,666.00	0.3963	\$0.00	\$7,074.64
100.522.220.000.000	FICA	\$3,768.00	1.0000	\$3,270.00	\$0.00
100.522.220.108.000	FICA	\$1,066.00	0.3963	\$0.00	\$4,532.75
100.522.230.000.000	Life Insurance	\$45.00	1.0000	\$46.00	\$0.00
100.522.230.108.000	Life Insurance	\$36.00	0.3963	\$0.00	\$102.24
100.522.240.000.000	Health Insurance	\$8,934.00	1.0000	\$9,037.00	\$0.00
100.522.240.108.000	Health Insurance	\$6,621.00	0.3963	\$0.00	\$16,364.76
100.522.270.000.000	Workmen's Compensation Insurance	\$738.00	1.0000	\$855.00	\$0.00
100.522.270.108.000	Workmen's Compensation Insurance	\$209.00	0.3963	\$0.00	\$1,036.90
100.522.310.000.000	Excep Child Presch Professional Services	\$500.00	0.0000	\$106.00	\$0.00
100.522.410.108.000	Supplies-General	\$500.00	0.0000	\$165.00	\$275.00
	Total Exceptional Child Preschool	\$94,412.00		\$61,983.00	\$99,006.90
100.541.110.401.000	Summer School Salaries - PRLH	\$15,000.00	0.0000	\$13,195.00	\$9,051.78
100.541.210.401.000	Retirement	\$1,800.00	0.0000	\$1,779.00	\$919.81
100.541.220.401.000	FICA	\$1,200.00	0.0000	\$1,010.00	\$589.33
100.541.270.401.000	Workmen's Compensation Insurance	\$300.00	0.0000	\$264.00	\$134.81
	Total Summer School	\$18,300.00		\$16,248.00	\$10,695.73
100.611.110.000.000	Counselor Salaries	\$113,464.00	1.7500	\$33,706.00	\$0.00
100.611.110.000.100	Nurse Salaries	\$72,805.00	1.0000	\$0.00	\$0.00
100.611.110.401.801	College & Career Counselor	\$14,180.00	0.2500	\$0.00	\$0.00
100.611.115.000.000	Non-Certified Regular Employee	\$0.00	0.0000	\$0.00	\$214,986.00
100.611.115.000.260	Special Service Specialists	\$0.00	0.0000	\$0.00	\$214,986.23
100.611.210.000.000	Retirement	\$13,384.00	1.7500	\$1,576.00	\$30,916.84
100.611.210.000.100	Nurse Retirement	\$9,812.00	1.0000	\$0.00	\$0.00
100.611.210.000.260	Retirement	\$0.00	0.0000	\$0.00	\$43,764.85
100.611.210.401.801	Retirement	\$1,912.00	0.2500	\$0.00	\$0.00
100.611.220.000.000	FICA	\$7,596.00	1.7500	\$2,556.00	\$19,808.53
100.611.220.000.100	Nurse FICA	\$5,566.00	1.0000	\$0.00	\$0.00
100.611.220.000.260	FICA	\$0.00	0.0000	\$0.00	\$27,992.98
100.611.220.401.801	FICA	\$1,085.00	0.2500	\$0.00	\$0.00
100.611.230.000.000	Life Insurance	\$79.00	1.7500	\$255.00	\$255.60
100.611.230.000.100	Nurse Life Insurance	\$44.00	1.0000	\$0.00	\$0.00
100.611.230.000.260	Life Insurance	\$0.00	0.0000	\$0.00	\$390.00
100.611.230.401.801	Life Insurance	\$12.00	0.2500	\$0.00	\$0.00
100.611.240.000.000	Health Insurance	\$14,978.00	1.8000	\$1,507.00	\$81,822.90
100.611.240.000.100	Nurse Health Insurance	\$8,932.00	1.0000	\$0.00	\$0.00
100.611.240.000.260	Health Insurance	\$0.00	0.0000	\$0.00	\$61,318.00
100.611.240.401.801	Health Insurance	\$3,679.00	0.2500	\$0.00	\$0.00
100.611.270.000.000	Workmen's Compensation Insurance	\$1,489.00	1.7500	\$675.00	\$4,530.74
100.611.270.000.100	Nurse Worker's Compensation	\$1,090.00	1.0000	\$0.00	\$0.00
100.611.270.000.260	Workmen's Compensation Insurance	\$0.00	0.0000	\$0.00	\$6,402.92
100.611.270.401.801	Worker's Compensation	\$212.00	0.2500	\$0.00	\$0.00
100.611.310.401.801	College & Career Professional Services	\$0.00	0.0000	\$18,000.00	\$0.00
100.611.380.000.000	Travel Expenses	\$500.00	0.0000	\$300.00	\$1,100.00
100.611.380.000.100	Nurse Travel	\$500.00	0.0000	\$0.00	\$0.00
100.611.410.000.000	Supplies-General	\$0.00	0.0000	\$110.00	\$110.00
100.611.410.000.100	Nurse Supplies	\$1,000.00	0.0000	\$0.00	\$0.00
	Total Nurse/Counselor	\$272,319.00		\$58,685.00	\$708,385.59
100.616.110.000.000	Special Education Certified Salaries	\$84,742.00	1.0000	\$81,121.00	\$120,860.48
100.616.115.000.000	Special Services Clerical	\$51,094.00	0.9661	\$48,737.00	\$37,257.11
100.616.210.000.000	Retirement	\$17,536.00	0.9661	\$16,665.00	\$16,270.67
100.616.220.000.000	FICA	\$10,392.00	0.9661	\$9,545.00	\$10,424.68
100.616.230.000.000	Life Insurance	\$125.00	0.9661	\$153.00	\$153.36
100.616.240.000.000	Health Insurance	\$21,967.00	0.9661	\$17,650.00	\$24,547.14
100.616.270.000.000	Workmen's Compensation Insurance	\$1,640.00	0.5661	\$2,598.00	\$2,384.73
100.616.310.000.000	Professional & Technical Services	\$8,000.00	0.0000	\$5,500.00	\$7,500.00
100.616.380.000.000	Travel Expenses	\$1,500.00	0.0000	\$1,750.00	\$2,750.00
100.616.410.000.000	Supplies-General	\$5,800.00	0.0000	\$3,300.00	\$3,300.00

GENERAL FUND

Account	Description <i>Total General SPED</i>	25-26 Adopted	25-26 Adopted	FY24-25 Amended	FY24-25 Adopted
		Budget	Budget FTE	Budget	Budget
		\$202,796.00		\$187,019.00	\$225,448.17
100.621.110.000.000	AP Stipends	\$49,223.00	9.0000	\$0.00	\$0.00
100.621.110.000.300	Differential Pay	\$0.00	0.0000	\$0.00	\$20,500.00
100.621.110.000.804	Mentor Salaries	\$0.00	0.0000	\$1,200.00	\$0.00
100.621.110.108.000	Longevity Stipend - PRE	\$0.00	0.0000	\$9,500.00	\$0.00
100.621.110.116.000	Longevity Stipend - IDH	\$0.00	0.0000	\$4,000.00	\$0.00
100.621.110.119.000	Longevity Stipend - PLE	\$0.00	0.0000	\$2,750.00	\$0.00
100.621.110.201.000	Longevity Stipend - PRJH	\$0.00	0.0000	\$5,500.00	\$0.00
100.621.110.401.000	Longevity Stipend - PRLH	\$0.00	0.0000	\$6,500.00	\$0.00
100.621.115.000.000	Longevity Stipend	\$40,000.00	0.0000	\$11,000.00	\$1,410.00
100.621.115.108.000	Longevity Stipend - PRE	\$0.00	0.0000	\$24,996.00	\$0.00
100.621.115.116.000	Longevity Stipend - IDH	\$0.00	0.0000	\$6,500.00	\$0.00
100.621.115.119.000	Longevity Stipend - PLE	\$0.00	0.0000	\$5,500.00	\$0.00
100.621.115.401.000	Longevity Stipend - HS	\$0.00	0.0000	\$5,500.00	\$0.00
100.621.160.000.000	Personal/Vacation Leave Payoff	\$23,500.00	0.0000	\$23,500.00	\$23,500.00
100.621.165.000.804	Mentee Salaries	\$0.00	0.0000	\$3,000.00	\$0.00
100.621.210.000.000	Retirement	\$9,631.00	0.0000	\$1,316.00	\$2,531.28
100.621.210.000.804	Retirement	\$0.00	0.0000	\$567.00	\$0.00
100.621.210.108.000	Retirement	\$0.00	0.0000	\$4,271.00	\$0.00
100.621.210.116.000	Retirement	\$0.00	0.0000	\$1,317.00	\$0.00
100.621.210.119.000	Retirement	\$0.00	0.0000	\$1,029.00	\$0.00
100.621.210.201.000	Retirement	\$0.00	0.0000	\$742.00	\$0.00
100.621.210.401.000	Retirement	\$0.00	0.0000	\$1,535.00	\$0.00
100.621.220.000.000	FICA	\$6,260.00	0.0000	\$842.00	\$1,621.80
100.621.220.000.804	FICA	\$0.00	0.0000	\$321.00	\$0.00
100.621.220.108.000	FICA	\$0.00	0.0000	\$2,510.00	\$0.00
100.621.220.116.000	FICA	\$0.00	0.0000	\$802.00	\$0.00
100.621.220.119.000	FICA	\$0.00	0.0000	\$628.00	\$0.00
100.621.220.201.000	FICA	\$0.00	0.0000	\$421.00	\$0.00
100.621.220.401.000	FICA	\$0.00	0.0000	\$917.00	\$0.00
100.621.240.119.000	Health Insurance	\$0.00	0.0000	\$231.00	\$0.00
100.621.240.401.000	Health Insurance	\$0.00	0.0000	\$43.00	\$0.00
100.621.270.000.000	Workmen's Compensation Insurance	\$1,242.00	0.0000	\$220.00	\$371.00
100.621.270.000.804	Worker's Compensation	\$0.00	0.0000	\$85.00	\$0.00
100.621.270.108.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$690.00	\$0.00
100.621.270.116.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$211.00	\$0.00
100.621.270.119.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$165.00	\$0.00
100.621.270.201.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$110.00	\$0.00
100.621.270.401.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$240.00	\$0.00
100.621.310.000.802	Dyslexia PD Funding - SPED	\$454.00	0.0000	\$8,934.00	\$0.00
100.621.310.108.802	Dyslexia PD Funding - PRE	\$4,992.00	0.0000	\$0.00	\$0.00
100.621.310.108.804	State PD Funds - PRE	\$0.00	0.0000	\$13,501.00	\$0.00
100.621.310.116.802	Dyslexia PD Funding - IDH	\$1,882.00	0.0000	\$0.00	\$0.00
100.621.310.116.804	State PD Funds - IDH	\$0.00	0.0000	\$4,984.00	\$0.00
100.621.310.119.802	Dyslexia PD Funding - PLE	\$730.00	0.0000	\$0.00	\$0.00
100.621.310.119.804	State PD Funds - PLE	\$0.00	0.0000	\$1,923.00	\$0.00
100.621.310.201.804	State PD Funds - PRJH	\$0.00	0.0000	\$5,612.00	\$0.00
100.621.310.401.804	State PD Funds - PRLH	\$0.00	0.0000	\$9,890.00	\$0.00
100.621.370.000.000	Tuition Credit Program	\$3,000.00	0.0000	\$0.00	\$0.00
100.621.410.000.000	iStation Reading and CBM supply	\$0.00	0.0000	\$100.00	\$11,100.00
100.621.440.000.000	Curriculum	\$0.00	0.0000	\$0.00	\$86,500.00
	Total Instr. Improvement	\$140,914.00		\$173,603.00	\$147,534.08
100.622.115.108.000	Library Tech Salaries - PRE	\$29,391.00	0.6038	\$30,273.00	\$0.00
100.622.115.116.000	Library Tech Salaries - IDH	\$49,795.00	1.2076	\$16,795.00	\$0.00
100.622.115.119.000	Library Tech Salaries - PLE	\$3,078.00	0.0755	\$2,656.00	\$0.00
100.622.115.401.000	Library Tech Salaries - PRLH	\$23,902.00	0.6038	\$23,367.00	\$21,180.98
100.622.165.000.000	Substitute Salaries	\$750.00	0.0000	\$1,350.00	\$2,350.00
100.622.210.000.000	Retirement	\$0.00	0.0000	\$0.00	\$238.80
100.622.210.108.000	Retirement	\$3,516.00	0.6038	\$3,621.00	\$0.00

GENERAL FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
100.622.210.116.000	Retirement	\$5,958.00	1.2076	\$1,057.00	\$0.00
100.622.210.119.000	Retirement	\$369.00	0.0755	\$0.00	\$242.15
100.622.210.201.000	Retirement	\$0.00	0.0000	\$0.00	\$1,158.26
100.622.210.401.000	Retirement	\$2,859.00	0.6038	\$2,795.00	\$2,152.35
100.622.220.000.000	FICA	\$0.00	0.0000	\$21.00	\$153.00
100.622.220.108.000	FICA	\$2,249.00	0.6038	\$2,316.00	\$1,835.94
100.622.220.116.000	FICA	\$3,810.00	1.2076	\$1,284.00	\$1,590.46
100.622.220.119.000	FICA	\$236.00	0.0755	\$204.00	\$155.14
100.622.220.201.000	FICA	\$0.00	0.0000	\$0.00	\$742.10
100.622.220.401.000	FICA	\$1,829.00	0.6038	\$1,788.00	\$1,379.02
100.622.230.108.000	Life Insurance	\$52.00	0.6038	\$51.00	\$51.12
100.622.230.116.000	Life Insurance	\$148.00	1.2076	\$51.00	\$51.12
100.622.230.119.000	Life Insurance	\$11.00	0.0755	\$0.00	\$0.00
100.622.230.201.000	Life Insurance	\$0.00	0.0000	\$25.00	\$25.56
100.622.230.401.000	Life Insurance	\$52.00	0.6038	\$51.00	\$51.12
100.622.240.108.000	Health Insurance	\$8,938.00	0.6038	\$9,037.00	\$8,182.38
100.622.240.116.000	Health Insurance	\$26,958.00	1.2076	\$754.00	\$8,182.38
100.622.240.119.000	Health Insurance	\$1,951.00	0.0755	\$0.00	\$0.00
100.622.240.401.000	Health Insurance	\$8,938.00	0.6038	\$8,637.00	\$8,182.38
100.622.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$6.00	\$35.00
100.622.270.108.000	Workmen's Compensation Insurance	\$441.00	0.6038	\$606.00	\$419.99
100.622.270.116.000	Workmen's Compensation Insurance	\$749.00	1.2076	\$336.00	\$363.83
100.622.270.119.000	Workmen's Compensation Insurance	\$47.00	0.0755	\$54.00	\$35.49
100.622.270.201.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$0.00	\$169.76
100.622.270.401.000	Workmen's Compensation Insurance	\$359.00	0.6038	\$468.00	\$315.46
100.622.430.401.000	Library Supplies - PRLH	\$0.00	0.0000	\$0.00	\$5,165.00
Total Library/Media		\$176,386.00		\$107,603.00	\$64,408.79
100.623.115.000.000	Tech Salaries	\$214,339.00	2.0754	\$151,298.00	\$328,814.90
100.623.210.000.000	Retirement	\$25,636.00	2.0754	\$18,128.00	\$16,667.00
100.623.220.000.000	FICA	\$16,399.00	2.0754	\$11,526.00	\$10,704.00
100.623.230.000.000	Life Insurance	\$139.00	2.0754	\$107.00	\$107.00
100.623.240.000.000	Health Insurance	\$23,790.00	2.0754	\$9,460.00	\$8,610.00
100.623.270.000.000	Workmen's Compensation Insurance	\$794.00	0.0754	\$3,026.00	\$4,896.63
100.623.310.000.000	Professional & Technical Services	\$11,100.00	0.0000	\$9,281.00	\$5,900.00
100.623.350.000.000	Telephone & Internet	\$103,112.00	0.0000	\$25,500.00	\$60,500.00
100.623.360.000.000	Software Licenses	\$81,201.00	0.0000	\$81,064.00	\$87,500.00
100.623.410.000.000	Supplies-General	\$20,500.00	0.0000	\$47,628.00	\$257,256.00
100.623.410.000.245	State Tech Funds Supplies	\$0.00	0.0000	\$1,423.00	\$0.00
100.623.550.000.000	Equipment	\$0.00	0.0000	\$0.00	\$35,064.68
Total District Technology		\$497,010.00		\$358,441.00	\$816,020.21
100.631.115.000.000	Board Clerk Stipend	\$8,500.00	0.0000	\$0.00	\$0.00
100.631.220.000.000	FICA	\$650.00	0.0000	\$0.00	\$0.00
100.631.270.000.000	Workers Compensation	\$128.00	0.0000	\$0.00	\$0.00
100.631.310.000.000	Board Professional Services	\$1,000.00	0.0000	\$0.00	\$0.00
100.631.380.000.000	Board Travel	\$1,500.00	0.0000	\$0.00	\$0.00
100.631.410.000.000	Board Supplies	\$500.00	0.0000	\$0.00	\$0.00
Total Board		\$12,278.00		\$0.00	\$0.00
100.632.110.000.000	Administration Salaries	\$125,974.00	1.0000	\$122,818.00	\$140,000.00
100.632.115.000.000	Admin Clerical Salary	\$0.00	0.0000	\$0.00	\$11,750.00
100.632.210.000.000	Retirement	\$16,982.00	0.0000	\$16,556.00	\$14,829.00
100.632.220.000.000	FICA	\$9,638.00	0.0000	\$8,630.00	\$9,500.99
100.632.230.000.000	Life Insurance	\$52.00	0.0000	\$51.00	\$51.12
100.632.240.000.000	Health Insurance	\$8,938.00	1.0000	\$9,755.00	\$8,182.38
100.632.270.000.000	Workmen's Compensation Insurance	\$1,890.00	0.0000	\$2,457.00	\$2,173.43
100.632.310.000.000	Professional & Technical Services	\$90,000.00	0.0000	\$40,000.00	\$55,000.00
100.632.310.681.000	CDL License Reimbursement	\$750.00	0.0000	\$0.00	\$0.00
100.632.350.000.000	Telephone & Internet	\$8,000.00	0.0000	\$112,765.00	\$64,000.00
100.632.380.000.000	Travel Expenses	\$1,800.00	0.0000	\$2,000.00	\$0.00

GENERAL FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
100.632.390.000.000	Advertising	\$1,000.00	0.0000	\$5,500.00	\$5,500.00
100.632.410.000.000	Supplies-General	\$10,000.00	0.0000	\$8,800.00	\$8,800.00
	Total District Admin	\$275,024.00		\$329,332.00	\$319,786.92
100.641.110.000.000	School Principal Salaries	\$0.00	0.0000	\$0.00	\$24,498.00
100.641.110.108.000	School Principal Salaries - PRE	\$94,914.00	1.0000	\$90,671.00	\$0.00
100.641.110.116.000	School Principal Salaries - IDH	\$83,890.00	1.0000	\$0.00	\$0.00
100.641.110.201.000	School Principal Salaries - PRJH	\$0.00	0.0000	\$79,897.00	\$0.00
100.641.110.401.000	School Principal Salaries - PRLH	\$99,909.00	1.0000	\$92,116.00	\$74,343.92
100.641.115.108.000	Admin Clerical Salaries - PRE	\$58,512.00	1.4140	\$52,540.00	\$65,038.00
100.641.115.116.000	Admin Clerical Salaries - IDH	\$28,822.00	0.7070	\$28,023.00	\$30,884.32
100.641.115.119.000	Admin Clerical Salaries - PLE	\$34,410.00	0.7070	\$25,402.00	\$33,783.99
100.641.115.201.000	Admin Clerical Salaries - PRJH	\$27,984.00	0.7070	\$3,832.00	\$0.00
100.641.115.401.000	Admin Clerical Salaries - PRLH	\$35,206.00	0.7233	\$35,056.00	\$70,305.00
100.641.165.000.000	Substitute Salaries	\$6,500.00	0.0000	\$8,087.00	\$587.50
100.641.210.000.000	Retirement	\$0.00	0.0000	\$33.00	\$59.70
100.641.210.108.000	Retirement	\$19,941.00	2.4140	\$18,507.00	\$16,639.00
100.641.210.116.000	Retirement	\$14,887.00	0.7070	\$3,352.00	\$12,166.09
100.641.210.119.000	Retirement	\$4,116.00	0.7070	\$3,158.00	\$3,433.03
100.641.210.201.000	Retirement	\$3,347.00	0.7070	\$11,229.00	\$0.00
100.641.210.401.000	Retirement	\$17,843.00	0.7233	\$16,610.00	\$21,960.00
100.641.220.000.000	FICA	\$0.00	0.0000	\$318.00	\$38.25
100.641.220.108.000	FICA	\$11,822.00	1.4140	\$10,414.00	\$10,661.00
100.641.220.116.000	FICA	\$8,697.00	0.7070	\$2,144.00	\$7,794.85
100.641.220.119.000	FICA	\$2,633.00	0.7070	\$2,006.00	\$2,199.55
100.641.220.201.000	FICA	\$2,141.00	0.7070	\$6,341.00	\$0.00
100.641.220.401.000	FICA	\$10,431.00	0.7233	\$9,545.00	\$13,896.86
100.641.230.000.000	Life Insurance	\$0.00	0.0000	\$4.00	\$0.00
100.641.230.108.000	Life Insurance	\$156.00	1.4140	\$153.00	\$153.00
100.641.230.116.000	Life Insurance	\$104.00	0.7070	\$97.00	\$97.13
100.641.230.119.000	Life Insurance	\$52.00	0.7070	\$51.00	\$51.12
100.641.230.201.000	Life Insurance	\$52.00	0.7070	\$46.00	\$0.00
100.641.230.401.000	Life Insurance	\$104.00	0.7233	\$176.00	\$176.36
100.641.240.108.000	Health Insurance	\$27,852.00	2.4140	\$25,992.00	\$0.00
100.641.240.116.000	Health Insurance	\$18,393.00	1.7070	\$8,435.00	\$0.00
100.641.240.119.000	Health Insurance	\$9,459.00	0.7070	\$9,790.00	\$0.00
100.641.240.201.000	Health Insurance	\$9,459.00	0.7070	\$9,037.00	\$0.00
100.641.240.401.000	Health Insurance	\$18,393.00	1.7233	\$18,031.00	\$0.00
100.641.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$84.00	\$8.75
100.641.270.108.000	Workmen's Compensation Insurance	\$879.00	1.4140	\$2,865.00	\$1,973.00
100.641.270.116.000	Workmen's Compensation Insurance	\$433.00	0.7070	\$561.00	\$1,783.14
100.641.270.119.000	Workmen's Compensation Insurance	\$517.00	0.7070	\$529.00	\$503.17
100.641.270.201.000	Workmen's Compensation Insurance	\$420.00	0.7070	\$1,675.00	\$0.00
100.641.270.401.000	Workmen's Compensation Insurance	\$529.00	0.7233	\$2,544.00	\$88.78
100.641.380.108.000	Travel Expenses PRE	\$0.00	0.0000	\$100.00	\$1,100.00
100.641.380.116.000	Travel Expenses IDH	\$0.00	0.0000	\$0.00	\$1,100.00
100.641.380.401.000	Travel Expenses PRLH	\$0.00	0.0000	\$0.00	\$1,100.00
	Total School Admin	\$652,807.00		\$579,451.00	\$396,423.51
100.651.115.000.000	Business Operations Salaries	\$173,493.00	2.6000	\$218,806.00	\$183,815.00
100.651.210.000.000	Retirement	\$20,751.00	2.6000	\$25,890.00	\$18,679.00
100.651.220.000.000	FICA	\$13,274.00	2.6000	\$15,857.00	\$11,968.00
100.651.230.000.000	Life Insurance	\$135.00	2.6000	\$153.00	\$153.00
100.651.240.000.000	Health Insurance	\$23,231.00	2.6000	\$26,251.00	\$24,547.00
100.651.270.000.000	Workmen's Compensation Insurance	\$2,603.00	0.0000	\$4,377.00	\$2,737.00
100.651.310.000.000	Professional & Technical Services	\$230,000.00	0.0000	\$200,000.00	\$25,000.00
100.651.351.000.000	Postage	\$8,500.00	0.0000	\$5,500.00	\$5,500.00
100.651.380.000.000	Travel Expenses	\$3,000.00	0.0000	\$2,200.00	\$2,200.00
100.651.410.000.000	Supplies-General	\$7,500.00	0.0000	\$3,850.00	\$3,850.00
100.651.411.000.000	Copier Maintenance Agreements	\$0.00	0.0000	\$0.00	\$16,500.00
100.651.710.000.000	District Wide Insurance	\$124,331.00	0.0000	\$124,331.00	\$138,900.00

GENERAL FUND

Account	Description	25-26 Adopted	25-26 Adopted	FY24-25 Amended	FY24-25 Adopted
		Budget	Budget FTE	Budget	Budget
	Total Business Operations	\$606,818.00		\$627,215.00	\$433,849.00
100.661.110.000.000	Facilities Director Salaries	\$0.00	0.0000	\$45,488.00	\$0.00
100.661.115.000.000	Custodian Salaries	\$348,901.00	9.1323	\$250,831.00	\$374,176.83
100.661.210.000.000	Retirement	\$41,735.00	9.1323	\$33,081.00	\$0.00
100.661.220.000.000	FICA	\$26,698.00	9.1323	\$22,008.00	\$0.00
100.661.230.000.000	Life Insurance	\$582.00	9.1323	\$382.00	\$0.00
100.661.240.000.000	Health Insurance	\$101,253.00	9.1323	\$68,461.00	\$0.00
100.661.270.000.000	Workmen's Compensation Insurance	\$5,242.00	9.1323	\$5,925.00	\$0.00
100.661.310.000.000	Professional & Technical Services	\$0.00	0.0000	\$46,979.00	\$106,979.00
100.661.330.000.000	Utilities	\$0.00	0.0000	\$4,600.00	\$574,500.00
100.661.330.108.000	Utilities PRE	\$147,000.00	0.0000	\$116,000.00	\$0.00
100.661.330.116.000	Utilities IDH	\$57,000.00	0.0000	\$51,803.00	\$0.00
100.661.330.119.000	Utilities PLE	\$45,000.00	0.0000	\$38,653.00	\$0.00
100.661.330.201.000	Utilities PRJH	\$145,000.00	0.0000	\$136,000.00	\$0.00
100.661.330.401.000	Utilities PRLH	\$218,000.00	0.0000	\$186,003.00	\$0.00
100.661.410.000.000	District Custodial Supplies	\$40,000.00	0.0000	\$34,000.00	\$36,000.00
	Total Custodial	\$1,176,411.00		\$1,040,214.00	\$1,091,655.83
100.663.115.000.000	Non Student Maint Salaries	\$0.00	0.0000	\$19,265.00	\$0.00
100.663.220.000.000	FICA	\$0.00	0.0000	\$1,466.00	\$0.00
100.663.240.000.000	Health Insurance	\$0.00	0.0000	\$1,507.00	\$0.00
100.663.410.000.000	Non Student Building Maintenance	\$0.00	0.0000	\$1,650.00	\$0.00
	Total NonStud Maintenance	\$0.00		\$23,888.00	\$0.00
100.664.115.000.000	Maintenance Salaries	\$123,833.00	1.7692	\$117,517.00	\$0.00
100.664.210.000.000	Retirement	\$14,812.00	1.7692	\$14,055.00	\$0.00
100.664.220.000.000	FICA	\$9,475.00	1.7692	\$8,935.00	\$0.00
100.664.230.000.000	Life Insurance	\$93.00	1.7692	\$94.00	\$0.00
100.664.240.000.000	Health Insurance	\$16,608.00	1.7692	\$16,563.00	\$0.00
100.664.270.000.000	Workmen's Compensation Insurance	\$641.00	0.9692	\$2,351.00	\$0.00
100.664.310.000.000	Professional & Technical Services	\$55,000.00	0.0000	\$55,000.00	\$42,000.00
100.664.330.000.000	Utilities	\$21,000.00	0.0000	\$20,701.00	\$0.00
100.664.380.000.000	Travel Expenses	\$5,000.00	0.0000	\$18,300.00	\$3,300.00
100.664.410.000.000	Supplies - District Repair	\$40,000.00	0.0000	\$34,500.00	\$112,000.00
100.664.410.000.425	State Lottery Maintenance Supplies	\$0.00	0.0000	\$93,439.00	\$0.00
	Total Maintenance	\$286,462.00		\$381,455.00	\$157,300.00
100.665.310.000.000	Professional & Technical Services	\$25,000.00	0.0000	\$18,000.00	\$88,000.00
100.665.410.000.000	Grounds Upkeep Supplies	\$15,000.00	0.0000	\$13,500.00	\$11,000.00
100.665.420.000.000	Off Road Fuel	\$3,000.00	0.0000	\$0.00	\$0.00
	Total Grounds	\$43,000.00		\$31,500.00	\$99,000.00
100.667.310.000.000	Safety & Security Professional Services	\$0.00	0.0000	\$0.00	\$7,763.41
	Total Safety & Security	\$0.00		\$0.00	\$7,763.41
100.681.115.000.000	Bus Driver Salaries	\$184,496.00	4.1212	\$177,735.00	\$223,113.99
100.681.115.000.500	Extra Driving Time	\$5,000.00	0.0000	\$5,400.00	\$9,400.00
100.681.115.000.600	Driver Training Salaries	\$5,000.00	0.0000	\$7,575.00	\$10,575.00
100.681.115.000.650	Driver Trainer Salary	\$2,000.00	0.0000	\$1,612.00	\$9,112.50
100.681.115.000.900	Unreimbursed Trips	\$0.00	0.0000	\$12,118.00	\$117.50
100.681.117.000.000	Bus Aides	\$16,158.00	0.3630	\$16,205.00	\$13,525.51
100.681.118.000.000	Mechanic Salaries	\$59,150.00	1.0000	\$40,559.00	\$64,698.03
100.681.119.000.000	Transportation Supervisor	\$36,747.00	0.5125	\$32,547.00	\$16,174.51
100.681.120.000.000	Dispatcher	\$0.00	0.0000	\$10,000.00	\$0.00
100.681.165.000.000	Transportation Substitutes	\$3,500.00	0.0000	\$3,350.00	\$2,350.00
100.681.210.000.000	Retirement	\$35,475.00	5.9967	\$35,223.00	\$21,048.51
100.681.210.000.500	Retirement	\$0.00	0.0000	\$80.00	\$0.00
100.681.210.000.600	Retirement	\$0.00	0.0000	\$313.00	\$0.00
100.681.210.000.900	Retirement	\$0.00	0.0000	\$1,272.00	\$0.00

GENERAL FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
100.681.220.000.000	FICA	\$22,694.00	5.9967	\$22,108.00	\$21,815.00
100.681.220.000.500	FICA	\$383.00	0.0000	\$87.00	\$0.00
100.681.220.000.600	FICA	\$383.00	0.0000	\$200.00	\$0.00
100.681.220.000.650	FICA	\$153.00	0.0000	\$0.00	\$0.00
100.681.220.000.900	FICA	\$0.00	0.0000	\$836.00	\$0.00
100.681.230.000.000	Life Insurance	\$659.00	5.9967	\$791.00	\$791.34
100.681.240.000.000	Health Insurance	\$116,713.00	5.6842	\$100,425.00	\$124,208.53
100.681.260.000.000	Physical Examinations-Employees	\$3,000.00	0.0000	\$5,075.00	\$1,000.00
100.681.270.000.000	Workmen's Compensation Insurance	\$3,904.00	5.4842	\$5,911.00	\$4,990.36
100.681.270.000.500	Workmen's Compensation Insurance	\$75.00	0.0000	\$23.00	\$0.00
100.681.270.000.600	Workmen's Compensation Insurance	\$75.00	0.0000	\$53.00	\$0.00
100.681.270.000.900	Workmen's Compensation Insurance	\$0.00	0.0000	\$219.00	\$0.00
100.681.310.000.000	Professional & Technical Services - 85%	\$16,200.00	0.0000	\$13,439.00	\$37,240.00
100.681.310.000.050	Professional Services - 50%	\$15,000.00	0.0000	\$13,701.00	\$0.00
100.681.330.000.000	Utilities - 50%	\$33,000.00	0.0000	\$31,200.00	\$27,500.00
100.681.340.000.000	Transp in Lieu 50%	\$5,000.00	0.0000	\$800.00	\$3,300.00
100.681.350.000.000	Telephone & Internet 50%	\$1,900.00	0.0000	\$1,700.00	\$550.00
100.681.380.000.000	Travel Expenses 85%	\$3,000.00	0.0000	\$3,200.00	\$5,200.00
100.681.390.000.000	Other Services 85%	\$500.00	0.0000	\$700.00	\$2,200.00
100.681.390.000.050	Other Servcies - 50%	\$500.00	0.0000	\$0.00	\$0.00
100.681.410.000.000	Bus Shop Supplies 50%	\$4,000.00	0.0000	\$2,750.00	\$2,750.00
100.681.420.000.000	Fuel 50%	\$100,000.00	0.0000	\$106,300.00	\$106,300.00
100.681.421.000.000	Lubricants 85%	\$3,000.00	0.0000	\$6,450.00	\$6,450.00
100.681.425.000.000	Bus Parts 85%	\$90,000.00	0.0000	\$81,174.00	\$61,000.00
100.681.425.010.000	Tires 85%	\$5,000.00	0.0000	\$11,000.00	\$11,000.00
100.681.425.010.050	Tires 50%	\$1,500.00	0.0000	\$1,043.00	\$0.00
100.681.428.000.000	Laundry 50%	\$3,000.00	0.0000	\$2,500.00	\$2,500.00
100.681.429.000.000	Transportation Hand Tools	\$3,000.00	0.0000	\$1,400.00	\$1,400.00
	Total Student Transportation	\$780,165.00		\$757,074.00	\$790,310.78
100.682.115.000.000	Competition Trip Salaries	\$0.00	0.0000	\$1,500.00	\$0.00
100.682.210.000.000	Retirement	\$0.00	0.0000	\$114.00	\$0.00
100.682.220.000.000	FICA	\$0.00	0.0000	\$73.00	\$0.00
100.682.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$19.00	\$0.00
	Total Activity Trips	\$0.00		\$1,706.00	\$0.00
100.683.420.000.000	Vehicle Fuel & Lubricants	\$4,000.00	0.0000	\$4,950.00	\$4,950.00
100.683.425.000.000	Vehicle Repair	\$3,000.00	0.0000	\$2,750.00	\$2,750.00
100.683.600.000.000	Debt Retirement	\$0.00	0.0000	\$7,560.00	\$0.00
	Total General Transportation	\$7,000.00		\$15,260.00	\$7,700.00
100.710.220.000.000	Food Services FICA	\$0.00	0.0000	\$18,000.00	\$13,310.52
	Total FS Benefits	\$0.00		\$18,000.00	\$13,310.52
100.911.610.000.000	Bond Retirement-Principal	\$0.00	0.0000	\$9,092.00	\$0.00
	Total Debt Retirement	\$0.00		\$9,092.00	\$0.00
100.920.810.290.000	Transfers Out to Food Services	\$100,000.00	0.0000	\$130,000.00	\$247,702.00
100.920.810.424.000	Transfers Out to Bus Aquisitions	\$64,300.00	0.0000	\$67,599.00	\$67,599.00
	Total Transfers Out	\$164,300.00	0.0000	\$197,599.00	\$315,301.00
	Total Expenditures & Transfers Out	\$10,398,237.00		\$10,253,737.00	\$10,307,865.88
	Revenues Less Expenses	\$0.00		\$0.00	(\$1,905,305.45)

**West Bonner County School District
2025-26 Proposed Budget**

SUPPLEMENTAL LEVY - FUND 102

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
102.400.000.000.000	Beginning Balance	-\$1,260,922.00	0.0000	-\$27,681.34	\$0.00
	Total Revenues & Transfers In	-\$1,260,922.00		-\$27,681.34	\$0.00
102.621.110.000.000	Longevity Stipends	\$0.00	0.0000	\$19,081.34	\$0.00
102.664.501.401.000	PRLH Sports Facility	\$0.00	0.0000	\$16,100.00	\$0.00
102.920.810.000.000	Transfers Out	\$1,253,732.00	0.0000	\$0.00	\$0.00
102.920.810.104.000	Transfer to Supplemental 104	\$7,190.00	0.0000	\$0.00	\$0.00
	Total Expenditures & Transfers Out	\$1,260,922.00		\$35,181.34	\$0.00

West Bonner County School District
2025-26 Proposed Budget

SUPPLEMENTAL LEVY - FUND 103

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25	
				Amended Budget	FY24-25 Adopted Budget
103.400.000.000.000	Beginning Balance	-(\$41,461.00)	0.0000	\$0.00	\$0.00
	Total Revenues & Transfers In	-\$41,461.00		\$0.00	\$0.00
103.920.810.104.000	Transfer to Supplemental 104	\$41,461.00	0.0000	\$0.00	\$0.00
	Total Expenditures & Transfers Out	\$41,461.00		\$0.00	\$0.00

West Bonner County School District
2025-26 Proposed Budget

SUPPLEMENTAL LEVY - FUND 104					
Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
104.411.200.000.000	Property Tax	-\$1,840,940.00	0.0000	\$0.00	\$0.00
104.460.000.102.000	Transfer In 102 Supplemental	-\$7,190.00	0.0000	\$0.00	\$0.00
104.460.000.103.000	Transfer In 103 Supplemental	-\$41,461.00	0.0000	\$0.00	\$0.00
104.460.000.110.000	Transfers In	-\$125,675.00	0.0000	\$0.00	\$0.00
	Total Revenues & Transfers In	-\$2,015,266.00		\$0.00	\$0.00
104.512.110.108.620	Levy Art	\$100,000.00	0.0000	\$0.00	\$0.00
104.512.410.108.000	Instr Materials - PRE	\$29,456.00	0.0000	\$0.00	\$0.00
104.512.410.116.000	Instr Materials - IDH	\$11,104.00	0.0000	\$0.00	\$0.00
104.512.410.119.000	Instr. Materials - PLE	\$4,306.00	0.0000	\$0.00	\$0.00
104.515.410.000.120	Music Supplies	\$100,000.00	0.0000	\$0.00	\$0.00
104.515.410.401.000	Instr. Materials - JH/HS	\$33,709.00	0.0000	\$0.00	\$0.00
104.515.410.401.200	Adv Place, Elective, CTE	\$37,500.00	0.0000	\$0.00	\$0.00
104.521.110.108.000	SPED Salaries - PRE	\$47,671.00	1.0000	\$0.00	\$0.00
104.521.110.116.000	SPED Salaries - IDH	\$47,671.00	1.0000	\$0.00	\$0.00
104.521.110.401.000	SPED Salaries - JH/HS	\$51,033.00	1.0000	\$0.00	\$0.00
104.521.210.108.000	Retirement	\$6,426.00	1.0000	\$0.00	\$0.00
104.521.210.116.000	Retirement	\$6,426.00	1.0000	\$0.00	\$0.00
104.521.210.401.000	Retirement	\$6,879.00	1.0000	\$0.00	\$0.00
104.521.220.108.000	FICA	\$3,646.00	1.0000	\$0.00	\$0.00
104.521.220.116.000	FICA	\$3,646.00	1.0000	\$0.00	\$0.00
104.521.220.401.000	FICA	\$3,904.00	1.0000	\$0.00	\$0.00
104.521.230.108.000	Life Insurance	\$45.00	1.0000	\$0.00	\$0.00
104.521.230.116.000	Life Insurance	\$45.00	1.0000	\$0.00	\$0.00
104.521.230.401.000	Life Insurance	\$45.00	1.0000	\$0.00	\$0.00
104.521.240.108.000	Health Insurance	\$8,938.00	1.0000	\$0.00	\$0.00
104.521.240.116.000	Health Insurance	\$8,938.00	1.0000	\$0.00	\$0.00
104.521.240.401.000	Health Insurance	\$8,938.00	1.0000	\$0.00	\$0.00
104.521.270.108.000	Worker's Compensation	\$715.00	1.0000	\$0.00	\$0.00
104.521.270.116.000	Worker's Compensation	\$715.00	1.0000	\$0.00	\$0.00
104.521.270.401.000	Worker's Compensation	\$765.00	1.0000	\$0.00	\$0.00
104.531.110.000.000	Athletic Director Salaries	\$64,275.00	1.0000	\$0.00	\$0.00
104.531.110.401.000	Student Activities Salaries - HS	\$163,486.00	0.0000	\$0.00	\$0.00
104.531.210.000.000	Retirement	\$9,445.00	0.0000	\$0.00	\$0.00
104.531.210.401.000	Retirement	\$21,444.00	0.0000	\$0.00	\$0.00
104.531.220.000.000	FICA	\$5,332.00	0.0000	\$0.00	\$0.00
104.531.220.401.000	FICA	\$12,470.00	0.0000	\$0.00	\$0.00
104.531.230.000.000	Life Insurance	\$52.00	0.0000	\$0.00	\$0.00
104.531.240.000.000	Health Insurance	\$8,938.00	0.0000	\$0.00	\$0.00
104.531.270.000.000	Workmen's Compensation Insurance	\$1,046.00	0.0000	\$0.00	\$0.00
104.531.270.401.000	Workmen's Compensation Insurance	\$2,445.00	0.0000	\$0.00	\$0.00
104.531.410.401.000	Program Supplies - HS	\$1,000.00	0.0000	\$0.00	\$0.00
104.531.410.401.100	Helmet Recond & Safety Equip & Medical Supplies	\$15,565.00	0.0000	\$0.00	\$0.00
104.531.410.401.200	Equipment	\$15,000.00	0.0000	\$0.00	\$0.00
104.611.310.000.000	School Nurse	\$62,500.00	0.0000	\$0.00	\$0.00
104.616.310.000.000	School Psychologist	\$62,500.00	0.0000	\$0.00	\$0.00
104.621.110.000.000	Maintain & Retain Staffing	\$68,554.00	0.0000	\$0.00	\$0.00
104.621.410.000.100	Copy Paper	\$8,887.00	0.0000	\$0.00	\$0.00
104.622.430.108.000	Library - PRE	\$4,700.00	0.0000	\$0.00	\$0.00

SUPPLEMENTAL LEVY - FUND 104

Account	Description	25-26 Adopted	25-26	FY24-25	FY24-25
		Budget	Adopted Budget FTE	Amended Budget	Adopted Budget
104.622.430.116.000	Library - IDH	\$1,772.00	0.0000	\$0.00	\$0.00
104.622.430.119.000	Library - PLE	\$687.00	0.0000	\$0.00	\$0.00
104.622.430.401.000	Library - JH/HS	\$5,379.00	0.0000	\$0.00	\$0.00
104.682.115.000.000	Student Activity Trips	\$60,000.00	0.0000	\$0.00	\$0.00
104.682.210.000.000	Retirement	\$8,088.00	0.0000	\$0.00	\$0.00
104.682.220.000.000	FICA	\$4,590.00	0.0000	\$0.00	\$0.00
104.682.270.000.000	Workmen's Compensation Insurance	\$900.00	0.0000	\$0.00	\$0.00
104.682.420.000.000	Bus Fuel	\$12,422.00	0.0000	\$0.00	\$0.00
104.920.810.000.000	Transfers Out to 100 Fund	\$846,268.00	0.0000	\$0.00	\$0.00
104.920.810.424.000	Transfers Out to Bus Acquisitions	\$25,000.00	0.0000	\$0.00	\$0.00
Total Expenditures & Transfers Out		\$2,015,266.00		\$0.00	\$0.00

West Bonner County School District
2025-26 Proposed Budget

PENALTY & INTEREST					
Account	Description	25-26 Adopted Budget	25-26 Adopted Budget	FY24-25 Amended Budget	FY24-25 Adopted Budget
110.400.000.000.000	Beginning Balance	-(\$200,675.00)	0.0000	\$0.00	\$0.00
	Total Revenues & Transfers In	-\$200,675.00		\$0.00	\$0.00
110.920.810.104.000	Transfer to Supplemental 104	\$125,675.00	0.0000	\$0.00	\$0.00
110.920.810.424.000	Transfer to Bus Aquisitions	\$75,000.00	0.0000	\$0.00	\$0.00
	Total Expenditures & Transfers Out	\$200,675.00		\$0.00	\$0.00

West Bonner County School District
2025-26 Proposed Budget

		GENERAL FUND GRANTS			
Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
130.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$426,159.37	\$0.00
130.431.900.000.804	State Base Professional Development	-\$31,371.00	0.0000	\$0.00	\$0.00
130.439.000.000.000	State Grant Revenues	\$0.00	0.0000	-\$17,709.00	\$0.00
Total Revenues & Transfers In		-\$31,371.00		-\$443,868.37	\$0.00
130.512.115.119.000	PLE Fundraising Para Salaries	\$0.00	0.0000	\$13,731.52	\$0.00
130.512.380.000.300	STEAM Grants Travel	\$0.00	0.0000	\$2,324.62	\$0.00
130.512.410.000.007	November Books	\$0.00	0.0000	\$91.03	\$0.00
130.512.410.000.015	STEM Travel Stipends	\$0.00	0.0000	\$272.65	\$0.00
130.512.410.000.016	PLE - Computer Science Grant	\$0.00	0.0000	\$13.25	\$0.00
130.512.410.000.120	Windemere Grant	\$0.00	0.0000	\$35.00	\$0.00
130.512.410.108.012	PHT Grant Supplies-PRE	\$0.00	0.0000	\$10,656.71	\$0.00
130.512.410.108.058	ICFL Library Grant Supplies	\$0.00	0.0000	\$3,000.00	\$0.00
130.512.410.108.120	Quick Funds Art Grant - PRE	\$0.00	0.0000	\$365.79	\$0.00
130.512.410.108.800	Kootenai Funds - PRE	\$0.00	0.0000	\$1,188.99	\$0.00
130.512.410.116.000	Afterschool Enrichment - IDH Supplies	\$0.00	0.0000	\$8,217.70	\$0.00
130.512.410.116.001	IDH Afterschool Program	\$0.00	0.0000	\$2,358.49	\$0.00
130.512.410.116.002	IDH Books	\$0.00	0.0000	\$4,373.79	\$0.00
130.512.410.116.008	IDH STEM	\$0.00	0.0000	\$4,956.21	\$0.00
130.512.410.116.012	PHT Grant Supplies-IDH	\$0.00	0.0000	\$3,934.31	\$0.00
130.512.410.116.800	Kootenai Funds - IDH	\$0.00	0.0000	\$2,440.57	\$0.00
130.512.410.119.012	PHT Grant Supplies-PLE	\$0.00	0.0000	\$1,517.96	\$0.00
130.512.410.119.111	PLE Books for Bucks Grant	\$0.00	0.0000	\$9.29	\$0.00
130.512.410.119.800	Kootenai Funds - PLE	\$0.00	0.0000	\$2,624.17	\$0.00
130.515.110.000.000	Sources of Strength Salaries	\$0.00	0.0000	\$1,474.99	\$0.00
130.515.110.401.110	Dual Credit Salaries	\$0.00	0.0000	\$142.09	\$0.00
130.515.310.000.100	Advanced Opp Professional Services	\$0.00	0.0000	\$3,647.15	\$0.00
130.515.310.401.501	Marcus Anderson Donation Funds	\$0.00	0.0000	\$17,000.00	\$0.00
130.515.410.201.300	Fuel for Schools - PRJH	\$0.00	0.0000	\$956.36	\$0.00
130.515.410.201.800	Kootenai Funds - PRJH	\$0.00	0.0000	\$4,864.78	\$0.00
130.515.410.401.002	PRLH ICF Human Rights	\$0.00	0.0000	\$253.22	\$0.00
130.515.410.401.003	PRLH Core Grant	\$0.00	0.0000	\$1,300.00	\$0.00
130.515.410.401.602	PRLH Art Grant	\$0.00	0.0000	\$4,143.66	\$0.00
130.515.410.401.700	GU/21st Century Funds	\$0.00	0.0000	\$963.00	\$0.00
130.515.410.401.800	Kootenai Funds - PRLH	\$0.00	0.0000	\$2,171.56	\$0.00
130.515.411.201.000	Gear Up Activities	\$0.00	0.0000	\$527.32	\$0.00
130.524.165.800.180	Gifted Talented Salaries	\$0.00	0.0000	\$8,163.42	\$0.00
130.611.410.000.500	Nurse Grant Supplies	\$0.00	0.0000	\$4,832.15	\$0.00
130.611.410.401.600	21st Century/Afterschool program Supplies	\$0.00	0.0000	\$2,544.82	\$0.00
130.621.115.108.150	Remediation Salaries - PRE	\$0.00	0.0000	\$6,402.00	\$0.00
130.621.115.116.150	Remediation Salaries - IDH	\$0.00	0.0000	\$1,206.00	\$0.00
130.621.115.119.150	Remediation Salaries - PLE	\$0.00	0.0000	\$517.00	\$0.00
130.621.115.201.150	Remediation Salaries - PRJH	\$0.00	0.0000	\$1,176.00	\$0.00
130.621.115.401.150	Remediation Salaries - PRLH	\$0.00	0.0000	\$5,260.00	\$0.00
130.621.210.108.150	Retirement	\$0.00	0.0000	\$766.00	\$0.00
130.621.210.116.150	Retirement	\$0.00	0.0000	\$145.00	\$0.00
130.621.210.119.150	Retirement	\$0.00	0.0000	\$62.00	\$0.00
130.621.210.201.150	Retirement	\$0.00	0.0000	\$141.00	\$0.00
130.621.210.401.150	Retirement	\$0.00	0.0000	\$630.00	\$0.00
130.621.220.108.150	FICA	\$0.00	0.0000	\$490.00	\$0.00
130.621.220.116.150	FICA	\$0.00	0.0000	\$92.00	\$0.00

GENERAL FUND GRANTS

Account	Description	25-26	25-26	FY24-25	FY24-25
		Adopted Budget	Adopted Budget FTE	Amended Budget	Adopted Budget
130.621.220.119.150	FICA	\$0.00	0.0000	\$39.00	\$0.00
130.621.220.201.150	FICA	\$0.00	0.0000	\$90.00	\$0.00
130.621.220.401.150	FICA	\$0.00	0.0000	\$402.00	\$0.00
130.621.270.108.150	Workmen's Compensation Insurance	\$0.00	0.0000	\$128.00	\$0.00
130.621.270.116.150	Workmen's Compensation Insurance	\$0.00	0.0000	\$24.00	\$0.00
130.621.270.119.150	Workmen's Compensation Insurance	\$0.00	0.0000	\$10.00	\$0.00
130.621.270.201.150	Workmen's Compensation Insurance	\$0.00	0.0000	\$24.00	\$0.00
130.621.270.401.150	Workmen's Compensation Insurance	\$0.00	0.0000	\$105.00	\$0.00
130.621.310.000.000	8 In 6 Professional Services	\$0.00	0.0000	\$7,406.25	\$0.00
130.621.310.108.804	State PD - PRE	\$11,760.00	0.0000	\$0.00	\$0.00
130.621.310.116.804	State PD - IDH	\$4,433.00	0.0000	\$0.00	\$0.00
130.621.310.119.804	State PD - PLE	\$1,720.00	0.0000	\$0.00	\$0.00
130.621.310.401.804	State PD - JH/HS	\$13,458.00	0.0000	\$0.00	\$0.00
130.632.310.000.100	Rental & Lease Payments	\$0.00	0.0000	\$24,485.05	\$0.00
130.632.410.000.000	Healthy Directions Supplies	\$0.00	0.0000	\$331.89	\$0.00
130.664.310.000.010	Insurance Reimbursement	\$0.00	0.0000	\$153,743.47	\$0.00
130.664.410.401.900	Bleacher Project	\$0.00	0.0000	\$1,929.16	\$0.00
130.667.550.000.107	Capital Projects	\$0.00	0.0000	\$123,166.98	\$0.00
Total Expenditures & Transfers Out		\$31,371.00		\$443,868.37	\$0.00

**West Bonner County School District
2025-26 Proposed Budget**

INSURANCE BUYDOWN

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
175.419.920.000.000	Buydown Deposits	-(\$110,307.12)	0.0000	-(\$125,000.00)	\$0.00
	Total Revenues & Transfers In	-\$110,307.12		-\$125,000.00	\$0.00
175.632.240.000.000	Health Insurance	\$110,307.12	0.0000	\$0.00	\$0.00
175.920.810.000.000	Transfers Out	\$0.00	0.0000	\$125,000.00	\$0.00
	Total Expenditures & Transfers Out	\$110,307.12		\$125,000.00	\$0.00

West Bonner County School District 2025-26 Proposed Budget

TECHNOLOGY FUND					
Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
245.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$56,682.00	\$0.00
245.431.900.000.000	State Technology Revenue	-\$113,323.00	0.0000	\$0.00	\$0.00
	Total Revenues & Transfers In	-\$113,323.00		-\$56,682.00	\$0.00
245.623.115.000.000	Classified Salaries	\$16,689.00	0.0453	\$0.00	\$0.00
245.623.210.000.000	Retirement	\$1,996.00	0.0453	\$0.00	\$0.00
245.623.220.000.000	FICA	\$1,278.00	0.0453	\$0.00	\$0.00
245.623.230.000.000	Life Insurance	\$7.00	0.0453	\$0.00	\$0.00
245.623.240.000.000	Health Insurance	\$1,269.00	0.0453	\$0.00	\$0.00
245.623.270.000.000	Workmen's Compensation Insurance	\$251.00	0.0453	\$0.00	\$0.00
245.623.280.000.000	Sick Leave Retirement	\$0.00	0.0000	\$0.00	\$0.00
245.623.310.000.000	Professional & Technical Services	\$5,000.00	0.0000	\$0.00	\$0.00
245.623.360.000.000	License Agreements	\$0.00	0.0000	\$20,000.00	\$0.00
245.623.410.000.000	Classroom Technology Supplies	\$86,833.00	0.0000	\$36,682.00	\$0.00
	Total Expenditures & Transfers Out	\$113,323.00		\$56,682.00	\$0.00

West Bonner County School District 2025-26 Proposed Budget

SAFE & DRUG FREE SCHOOLS					
Account	Description	25-26	25-26	FY24-25	FY24-25
		Adopted Budget	Adopted Budget FTE	Amended Budget	Adopted Budget
246.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$72,634.00	\$0.00
246.431.900.000.000	Do Not Use	\$0.00	0.0000	\$0.00	-\$14,600.00
246.439.000.000.000	Safe & Drug Free Schools Revenue	-\$13,514.00	0.0000	-\$14,600.00	\$0.00
	Total Revenues & Transfers In	-\$13,514.00		-\$87,234.00	-\$14,600.00
246.667.310.000.000	School Resource Officer	\$13,514.00	0.0000	\$87,234.00	\$71,148.00
	Total Expenditures & Transfers Out	\$13,514.00		\$87,234.00	\$71,148.00

**West Bonner County School District
2025-26 Proposed Budget**

TITLE I					
Account	Description	25-26 Adopted	25-26	FY24-25	FY24-25
		Budget	Adopted Budget FTE	Amended Budget	Adopted Budget
251.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$(\$31,228.00)	\$0.00
251.445.100.000.000	Title I Revenue	-\$(\$438,350.00)	0.0000	-\$(\$442,997.00)	-\$(\$433,213.00)
251.445.100.000.100	Title I CSI UP 2	\$0.00	0.0000	-\$(\$53,499.00)	\$0.00
251.460.000.000.261	Transfers In	-\$(\$44,644.00)	0.0000	-\$(\$47,418.00)	-\$(\$47,783.00)
251.460.000.000.271	Transfers In	-\$(\$62,627.00)	0.0000	-\$(\$68,535.00)	-\$(\$71,060.00)
Total Revenues & Transfers In		-\$(\$545,621.00)		-\$(\$643,677.00)	-\$(\$552,056.00)
251.512.110.108.000	Certified Salaries - PRE	\$190,546.00	3.5000	\$201,378.00	\$173,433.24
251.512.110.116.000	Certified Salaries - IDH	\$24,312.00	0.5100	\$23,726.00	\$47,871.85
251.512.115.108.000	Classified Salaries - PRE	\$71,554.00	1.7360	\$69,654.00	\$45,800.33
251.512.115.116.000	Classified Salaries - IDH	\$47,038.00	1.0567	\$49,319.00	\$50,339.35
251.512.115.119.000	Classified Salaries - PLE	\$26,871.00	0.6416	\$23,348.00	\$25,603.25
251.512.165.116.000	Substitutes - IDH	\$0.00	0.0000	\$0.00	\$3,525.00
251.512.210.108.000	Retirement	\$34,244.00	5.2360	\$35,810.00	\$28,772.00
251.512.210.116.000	Retirement	\$8,903.00	1.5667	\$9,026.00	\$9,520.00
251.512.210.119.000	Retirement	\$3,215.00	0.6416	\$1,522.00	\$1,229.00
251.512.220.108.000	FICA	\$20,049.00	5.2360	\$19,699.00	\$19,325.00
251.512.220.116.000	FICA	\$5,459.00	1.5667	\$5,510.00	\$6,394.00
251.512.220.119.000	FICA	\$2,057.00	0.6416	\$1,786.00	\$825.00
251.512.230.108.000	Life Insurance	\$338.00	5.2360	\$358.00	\$313.00
251.512.230.116.000	Life Insurance	\$101.00	1.5667	\$102.00	\$135.00
251.512.230.119.000	Life Insurance	\$34.00	0.6416	\$34.00	\$22.00
251.512.240.108.000	Health Insurance	\$58,071.00	5.2360	\$62,188.00	\$49,306.00
251.512.240.116.000	Health Insurance	\$17,511.00	1.5667	\$18,073.00	\$21,571.00
251.512.240.119.000	Health Insurance	\$5,719.00	0.6416	\$4,754.00	\$3,595.00
251.512.270.108.000	Workmen's Compensation Insurance	\$3,932.00	5.2360	\$5,471.00	\$4,421.00
251.512.270.116.000	Workmen's Compensation Insurance	\$1,071.00	1.5667	\$1,451.00	\$1,463.00
251.512.270.119.000	Workmen's Compensation Insurance	\$404.00	0.6416	\$469.00	\$189.00
251.512.410.108.000	Supplies-General	\$0.00	0.0000	\$22,027.00	\$827.20
251.512.410.116.000	Supplies-General	\$0.00	0.0000	\$0.00	\$10,574.30
251.512.410.119.000	Supplies-General	\$0.00	0.0000	\$16,009.00	\$0.00
251.515.410.401.000	Supplies-General	\$0.00	0.0000	\$423.00	\$28,474.50
251.621.110.000.001	SWIP Salaries & Stipends	\$0.00	0.0000	\$16,280.00	\$0.00
251.621.210.000.001	Retirement	\$0.00	0.0000	\$2,150.00	\$0.00
251.621.220.000.001	FICA	\$0.00	0.0000	\$1,228.00	\$0.00
251.621.270.000.001	Workmen's Compensation Insurance	\$0.00	0.0000	\$313.00	\$0.00
251.621.310.000.001	SWIP Professional & Technical Services	\$0.00	0.0000	\$7,649.00	\$0.00
251.621.380.000.001	SWIP Travel Expenses	\$0.00	0.0000	\$4,377.00	\$0.00
251.621.410.000.001	SWIP Supplies-General	\$0.00	0.0000	\$21,502.00	\$0.00
251.641.110.000.000	LEA Administrator	\$5,674.00	0.1000	\$7,087.00	\$9,871.18
251.641.115.000.300	LEA Homeless Secretary	\$0.00	0.0000	\$2,000.00	\$0.00
251.641.210.000.000	Retirement	\$764.00	0.1000	\$810.00	\$957.00
251.641.210.000.300	Retirement	\$0.00	0.0000	\$450.00	\$0.00
251.641.220.000.000	FICA	\$434.00	0.1000	\$538.00	\$643.00
251.641.230.000.000	Life Insurance	\$6.00	0.1000	\$52.00	\$61.00
251.641.240.000.000	Health Insurance	\$893.00	0.1000	\$941.00	\$822.00
251.641.270.000.000	Workmen's Compensation Insurance	\$85.00	0.1000	\$125.00	\$147.00

TITLE I

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
251.641.380.000.000	Coordinator Prof Devl Travel	\$0.00	0.0000	\$3,397.00	\$0.00
251.641.380.000.300	Homeless Travel	\$0.00	0.0000	\$1,641.00	\$0.00
251.641.410.000.000	Supplies-General	\$16,336.00	0.0000	\$0.00	\$0.00
251.641.410.000.300	LEA Homeless Supplies	\$0.00	0.0000	\$1,000.00	\$0.00
251.720.410.108.000	Supplies-General	\$0.00	0.0000	\$0.00	\$4,104.10
251.720.410.116.000	Supplies-General	\$0.00	0.0000	\$0.00	\$1,541.10
251.720.410.119.000	Supplies-General	\$0.00	0.0000	\$0.00	\$380.60
Total Expenditures & Transfers Out		\$545,621.00		\$643,677.00	\$552,056.00

West Bonner County School District 2025-26 Proposed Budget

		TITLE VIB			
Account	Description	25-26		FY24-25	FY24-25
		25-26 Adopted Budget	Adopted Budget FTE	Amended Budget	Adopted Budget
257.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$40,788.00	\$0.00
257.445.600.000.000	Title VIB Revenue	-\$287,295.00	0.0000	-\$298,427.00	\$0.00
257.445.600.000.300	IDEA Part B 611 Innovation	\$0.00	0.0000	-\$3,000.00	\$0.00
Total Revenues & Transfers In		-\$287,295.00		-\$342,215.00	\$0.00
257.521.110.000.300	Innovation Grant - Curriculum Training Salaries	\$0.00	0.0000	\$0.00	\$194,140.00
257.521.115.000.000	Classified Salaries	\$0.00	0.0000	\$0.00	\$56,816.00
257.521.115.108.000	Classified Salaries - PRE	\$69,133.00	1.4672	\$79,508.00	\$0.00
257.521.115.116.000	Classified Salaries - IDH	\$56,556.00	1.2129	\$60,144.00	\$0.00
257.521.115.401.000	Classified Salaries - PRLH	\$45,688.00	1.0538	\$57,670.00	\$0.00
257.521.165.000.000	Substitute Salaries	\$2,000.00	0.0000	\$0.00	\$0.00
257.521.210.108.000	Retirement	\$8,269.00	0.0000	\$6,834.00	\$0.00
257.521.210.116.000	Retirement	\$6,764.00	0.0000	\$4,602.00	\$0.00
257.521.210.401.000	Retirement	\$5,464.00	0.0000	\$4,412.00	\$0.00
257.521.220.108.000	FICA	\$5,268.00	0.0000	\$8,759.00	\$0.00
257.521.220.116.000	FICA	\$4,347.00	0.0000	\$7,194.00	\$0.00
257.521.220.401.000	FICA	\$3,496.00	0.0000	\$6,898.00	\$0.00
257.521.230.108.000	Life Insurance	\$154.00	0.0000	\$201.00	\$0.00
257.521.230.116.000	Life Insurance	\$128.00	0.0000	\$156.00	\$0.00
257.521.230.401.000	Life Insurance	\$103.00	0.0000	\$156.00	\$0.00
257.521.240.108.000	Health Insurance	\$29,164.00	0.0000	\$35,925.00	\$0.00
257.521.240.116.000	Health Insurance	\$24,309.00	0.0000	\$27,111.00	\$0.00
257.521.240.401.000	Health Insurance	\$19,448.00	0.0000	\$27,111.00	\$0.00
257.521.270.108.000	Workmen's Compensation Insurance	\$1,037.00	0.0000	\$1,591.00	\$0.00
257.521.270.116.000	Workmen's Compensation Insurance	\$849.00	0.0000	\$1,203.00	\$0.00
257.521.270.401.000	Workmen's Compensation Insurance	\$686.00	0.0000	\$1,154.00	\$0.00
257.521.310.000.000	Professional & Technical Services	\$0.00	0.0000	\$3,150.00	\$0.00
257.521.310.000.100	Private School Prof Services	\$0.00	0.0000	\$0.00	\$2,354.00
257.521.410.000.000	Supplies-General	\$0.00	0.0000	\$1,292.00	\$0.00
257.521.410.000.100	Private School Supplies	\$3,000.00	0.0000	\$4,144.00	\$1,709.00
257.521.410.000.300	Innovation Grant Supplies	\$0.00	0.0000	\$3,000.00	\$0.00
257.616.310.000.000	Professional & Technical Services	\$932.00	0.0000	\$0.00	\$14,554.00
257.616.410.000.000	Supplies-General	\$500.00	0.0000	\$0.00	\$28,800.00
Total Expenditures & Transfers Out		\$287,295.00		\$342,215.00	\$298,373.00

West Bonner County School District
2025-26 Proposed Budget

TITLE VIB PRESCHOOL

Account	Description	25-26		FY24-25 Amended Budget	FY24-25 Adopted Budget
		25-26 Adopted Budget	25-26 Adopted FTE		
258.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$13,689.00	\$0.00
258.445.600.000.000	Title IV B Preschool Revenue	-\$13,105.00	0.0000	-\$13,261.00	-\$13,268.00
Total Revenues & Transfers In		-\$13,105.00		-\$26,950.00	-\$13,268.00
258.522.115.108.000	Preschool Para Salaries	\$5,967.00	0.1454	\$15,750.00	\$0.00
258.522.165.000.000	Substitute Salaries	\$1,526.00	0.0000	\$0.00	\$0.00
258.522.210.108.000	Retirement	\$714.00	0.1454	\$1,884.00	\$0.00
258.522.220.108.000	FICA	\$457.00	0.1454	\$1,205.00	\$0.00
258.522.230.108.000	Life Insurance	\$23.00	0.1454	\$52.00	\$0.00
258.522.240.108.000	Health Insurance	\$2,681.00	0.1454	\$7,744.00	\$0.00
258.522.270.108.000	Workmen's Compensation Insurance	\$90.00	0.1454	\$315.00	\$0.00
258.522.310.000.000	Professional & Technical Services	\$605.00	0.0000	\$0.00	\$9,222.00
258.522.410.000.000	Supplies-General	\$542.00	0.0000	\$0.00	\$0.00
258.522.410.000.100	Private School Supplies	\$500.00	0.0000	\$0.00	\$0.00
Total Expenditures & Transfers Out		\$13,105.00		\$26,950.00	\$9,222.00

**West Bonner County School District
2025-26 Proposed Budget**

TITLE IV					
Account	Description	25-26		FY24-25	FY24-25
		Adopted Budget	Adopted Budget FTE	Amended Budget	Adopted Budget
261.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$5,145.00	\$0.00
261.445.900.000.000	Title IV-A Revenue	-\$44,644.00	0.0000	-\$47,418.00	-\$47,783.00
	Total Revenues & Transfers In	-\$44,644.00		-\$52,563.00	-\$47,783.00
261.621.165.000.000	Non-Certified Temporary Employee	\$0.00	0.0000	\$630.00	\$0.00
261.621.210.000.000	Retirement	\$0.00	0.0000	\$76.00	\$0.00
261.621.220.000.000	FICA	\$0.00	0.0000	\$48.00	\$0.00
261.621.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$20.00	\$0.00
261.621.410.000.000	Title IV Supplies	\$0.00	0.0000	\$3,750.00	\$0.00
261.621.410.000.100	House of the Lord Supplies	\$0.00	0.0000	\$621.00	\$0.00
261.920.810.000.251	Transfers Out	\$44,644.00	0.0000	\$0.00	\$0.00
261.920.810.251.000	Transfers Out	\$0.00	0.0000	\$47,418.00	\$47,783.00
	Total Expenditures & Transfers Out	\$44,644.00		\$52,563.00	\$47,783.00

**West Bonner County School District
2025-26 Proposed Budget**

TITLE II					
Account	Description	25-26	25-26	FY24-25	FY24-25
		Adopted Budget	Adopted Budget FTE	Amended Budget	Adopted Budget
271.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$2,438.00	\$0.00
271.445.900.000.000	Title II Revenue	-\$62,627.00	0.0000	-\$68,847.00	-\$71,060.00
	Total Revenues & Transfers In	-\$62,627.00		-\$71,285.00	-\$71,060.00
271.621.310.000.000	Professional & Technical Services	\$0.00	0.0000	\$840.00	\$0.00
271.621.410.000.100	House of the Lord Supplies-General	\$0.00	0.0000	\$1,910.00	\$0.00
271.920.810.000.251	Transfers Out	\$62,627.00	0.0000	\$0.00	\$0.00
271.920.810.251.000	Transfers Out	\$0.00	0.0000	\$68,535.00	\$71,060.00
	Total Expenditures & Transfers Out	\$62,627.00		\$71,285.00	\$71,060.00

West Bonner County School District 2025-26 Proposed Budget

NUTRITION SERVICES

Account	Description	25-26			
		25-26 Adopted Budget	Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
290.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$28,480.00	\$0.00
290.416.100.000.080	Donation - Child Nutrition Charges	-\$31,000.00	0.0000	\$0.00	\$0.00
290.416.100.108.000	Student Lunch Sales - PRE	-\$23,000.00	0.0000	\$0.00	\$0.00
290.416.100.116.000	Student Lunch Sales - IDH	-\$9,000.00	0.0000	\$0.00	\$0.00
290.416.100.119.000	Student Lunch Sales - PLE	-\$6,000.00	0.0000	\$0.00	\$0.00
290.416.100.401.000	Student Lunch Sales - PRLH	-\$24,000.00	0.0000	\$0.00	\$0.00
290.419.920.000.000	Miscellaneous Revenue	-\$3,000.00	0.0000	\$0.00	\$0.00
290.445.500.000.000	Federal Reimbursement Revenues	-\$223,000.00	0.0000	-\$378,437.00	-\$378,436.72
290.445.500.000.100	Summer Food Services Revenue	\$0.00	0.0000	-\$13,000.00	\$0.00
290.445.500.000.200	Commodities	-\$23,000.00	0.0000	-\$23,000.00	\$0.00
290.445.500.000.500	F&V Revenue	-\$45,000.00	0.0000	-\$48,154.00	\$0.00
290.445.550.000.000	Summer Foods	-\$13,000.00	0.0000	\$0.00	\$0.00
290.460.000.000.000	Transfers In	-\$100,000.00	0.0000	-\$130,000.00	-\$247,702.00
Total Revenues & Transfers In		-\$500,000.00		-\$621,071.00	-\$626,138.72
290.710.110.000.000	Food Services Director	\$62,771.00	1.0000	\$63,886.00	\$56,615.03
290.710.115.000.000	Food Services Support	\$0.00	0.0000	\$0.00	\$52,563.02
290.710.115.000.100	Summer Food Services Salaries	\$0.00	0.0000	\$4,815.00	\$4,814.76
290.710.115.000.500	F&V Salaries	\$18,884.00	0.5230	\$16,480.00	\$13,129.52
290.710.115.108.000	PRE Salaries	\$51,139.00	2.0191	\$77,397.00	\$35,441.15
290.710.115.116.000	IDH Salaries	\$17,061.00	0.6733	\$26,227.00	\$0.00
290.710.115.119.000	PLE Salaries	\$10,671.00	0.3654	\$17,551.00	\$0.00
290.710.115.201.000	PRJH Salaries	\$0.00	0.0000	\$0.00	\$33,351.71
290.710.115.401.000	PRLH Salaries	\$14,771.00	0.6038	\$22,700.00	\$23,427.42
290.710.165.108.000	Substitutes - PRE	\$1,800.00	0.0000	\$3,000.00	\$126.69
290.710.165.116.000	Substitutes - IDH	\$1,800.00	0.0000	\$3,000.00	\$0.00
290.710.165.119.000	Substitutes - PLE	\$300.00	0.0000	\$0.00	\$0.00
290.710.165.201.000	Substitutes - PRJH	\$0.00	0.0000	\$0.00	\$235.00
290.710.165.401.000	Substitutes - PRLH	\$1,800.00	0.0000	\$3,000.00	\$235.00
290.710.210.000.000	Retirement	\$4,505.00	1.0000	\$7,641.00	\$6,247.01
290.710.210.000.100	Retirement	\$0.00	0.0000	\$490.00	\$489.26
290.710.210.000.500	Retirement	\$2,260.00	0.5230	\$1,509.00	\$1,334.18
290.710.210.108.000	Retirement	\$6,117.00	2.0191	\$9,257.00	\$6,472.72
290.710.210.116.000	Retirement	\$2,042.00	0.6733	\$3,137.00	\$0.00
290.710.210.119.000	Retirement	\$1,277.00	0.3654	\$2,100.00	\$0.00
290.710.210.201.000	Retirement	\$0.00	0.0000	\$0.00	\$3,389.10
290.710.210.401.000	Retirement	\$1,767.00	0.6038	\$2,900.00	\$2,380.62
290.710.220.000.000	FICA	\$2,882.00	1.0000	\$0.00	\$3,686.00
290.710.220.000.100	FICA	\$0.00	0.0000	\$0.00	\$31,347.15
290.710.220.000.500	FICA	\$1,446.00	0.5230	\$0.00	\$0.00
290.710.220.108.000	FICA	\$3,914.00	2.0191	\$0.00	\$0.00
290.710.220.116.000	FICA	\$1,306.00	0.6733	\$0.00	\$0.00
290.710.220.119.000	FICA	\$817.00	0.3654	\$0.00	\$0.00
290.710.220.401.000	FICA	\$1,131.00	0.6038	\$0.00	\$0.00
290.710.230.000.000	Life Insurance	\$32.00	1.0000	\$52.00	\$102.24

NUTRITION SERVICES

Account	Description	25-26			
		25-26 Adopted	Adopted	FY24-25	FY24-25
		Budget	Budget	Amended	Adopted
		Budget	FTE	Budget	Budget
290.710.230.000.500	Life Insurance	\$41.00	0.4317	\$45.00	\$0.00
290.710.230.108.000	Life Insurance	\$110.00	2.0191	\$127.00	\$204.48
290.710.230.116.000	Life Insurance	\$32.00	0.4906	\$46.00	\$0.00
290.710.230.119.000	Life Insurance	\$19.00	0.3654	\$19.00	\$0.00
290.710.230.201.000	Life Insurance	\$0.00	0.0000	\$0.00	\$102.24
290.710.230.401.000	Life Insurance	\$32.00	0.6038	\$52.00	\$51.12
290.710.240.000.000	Health Insurance	\$4,733.00	1.0000	\$8,649.00	\$8,182.38
290.710.240.000.500	Health Insurance	\$6,331.00	0.3562	\$1,041.00	\$0.00
290.710.240.108.000	Health Insurance	\$17,591.00	2.0191	\$27,084.00	\$14,784.51
290.710.240.116.000	Health Insurance	\$4,839.00	0.4906	\$353.00	\$0.00
290.710.240.119.000	Health Insurance	\$3,618.00	0.3654	\$8,172.00	\$0.00
290.710.240.201.000	Health Insurance	\$0.00	0.0000	\$0.00	\$8,182.38
290.710.240.401.000	Health Insurance	\$4,839.00	0.6038	\$8,613.00	\$8,182.38
290.710.270.000.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$1,273.00	\$915.60
290.710.270.000.100	Workmen's Compensation Insurance	\$0.00	0.0000	\$72.00	\$71.71
290.710.270.000.500	Workmen's Compensation Insurance	\$286.00	0.5230	\$330.00	\$195.55
290.710.270.108.000	Workmen's Compensation Insurance	\$768.00	2.0191	\$1,613.00	\$948.68
290.710.270.116.000	Workmen's Compensation Insurance	\$257.00	0.6733	\$575.00	\$0.00
290.710.270.119.000	Workmen's Compensation Insurance	\$161.00	0.3654	\$352.00	\$223.31
290.710.270.201.000	Workmen's Compensation Insurance	\$0.00	0.0000	\$38.00	\$496.73
290.710.270.401.000	Workmen's Compensation Insurance	\$222.00	0.6038	\$460.00	\$348.92
290.710.310.000.000	Professional & Technical Services	\$0.00	0.0000	\$2,200.00	\$2,200.00
290.710.329.000.000	Equipment Repair	\$0.00	0.0000	\$880.00	\$880.00
290.710.329.108.000	Equipment Repair PRE	\$900.00	0.0000	\$1,650.00	\$1,650.00
290.710.329.116.000	Equipment Repair IDH	\$300.00	0.0000	\$660.00	\$660.00
290.710.329.119.000	Equipment Repair PLE	\$300.00	0.0000	\$3,740.00	\$3,740.00
290.710.329.201.000	Equipment Repair PRJH	\$0.00	0.0000	\$770.00	\$770.00
290.710.329.401.000	Equipment Repair PRLH	\$1,200.00	0.0000	\$3,575.00	\$3,575.00
290.710.380.000.000	Travel Expenses	\$420.00	0.0000	\$1,100.00	\$1,100.00
290.710.390.000.000	Other Purchased Services (Dues & Fees)	\$60.00	0.0000	\$440.00	\$440.00
290.710.410.000.000	Supplies-General	\$900.00	0.0000	\$1,650.00	\$1,650.00
290.710.410.000.500	F& V Supplies	\$15,752.00	0.0000	\$0.00	\$22,732.35
290.710.410.108.000	Supplies-General PRE	\$150.00	0.0000	\$22,000.00	\$22,000.00
290.710.410.108.500	F&V Supplies PRE	\$0.00	0.0000	\$15,000.00	\$0.00
290.710.410.116.000	Supplies-General IDH	\$150.00	0.0000	\$7,700.00	\$7,700.00
290.710.410.116.500	F&V Supplies IDH	\$0.00	0.0000	\$8,750.00	\$0.00
290.710.410.119.000	Supplies-General PLE	\$150.00	0.0000	\$5,500.00	\$5,500.00
290.710.410.119.500	F&V Supplies PLE	\$0.00	0.0000	\$3,750.00	\$0.00
290.710.410.201.000	Supplies-General PRJH	\$0.00	0.0000	\$7,700.00	\$7,700.00
290.710.410.401.000	Supplies-General PRLH	\$150.00	0.0000	\$19,800.00	\$19,800.00
290.710.411.000.000	Supplies-General	\$1,500.00	0.0000	\$2,200.00	\$2,200.00
290.710.450.000.200	USDA Commodities	\$23,000.00	0.0000	\$23,000.00	\$0.00
290.710.455.000.100	SFSP Food	\$13,000.00	0.0000	\$7,302.00	\$11,000.00
290.710.455.000.300	Supply Chain Assistance	\$0.00	0.0000	\$1,971.00	\$0.00
290.710.455.108.000	Food - PRE	\$71,106.00	0.0000	\$58,877.00	\$82,500.00
290.710.455.116.000	Food IDH	\$39,659.00	0.0000	\$27,500.00	\$27,500.00
290.710.455.119.000	Food PLE	\$13,800.00	0.0000	\$8,800.00	\$8,800.00
290.710.455.201.000	Food PRJH	\$0.00	0.0000	\$27,500.00	\$27,500.00
290.710.455.401.000	Food PRLH	\$63,131.00	0.0000	\$33,000.00	\$33,000.00

NUTRITION SERVICES

Account	Description	25-26		FY24-25	FY24-25
		25-26 Adopted	Budget	Amended	Adopted
		Budget	FTE	Budget	Budget
	<i>Total Expenditures & Transfers Out</i>	\$500,000.00		\$621,071.00	\$612,874.92

West Bonner County School District 2025-26 Proposed Budget

BUS AQUISITIONS

Account	Description	25-26			
		25-26 Adopted Budget	Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
424.460.000.100.000	Transfers In	-\$64,300.00	0.0000	-\$67,599.00	-\$67,599.00
424.460.000.104.000	Transfer from Supplemental 104	-\$25,000.00	0.0000	\$0.00	\$0.00
424.460.000.110.000	Transfer In from Levy 110	-\$75,000.00	0.0000	\$0.00	\$0.00
Total Revenues & Transfers In		-\$164,300.00		-\$67,599.00	-\$67,599.00
424.681.560.000.000	Vehicle Purchase	\$164,300.00	0.0000	\$67,599.00	\$67,599.00
Total Expenditures & Transfers Out		\$164,300.00		\$67,599.00	\$67,599.00

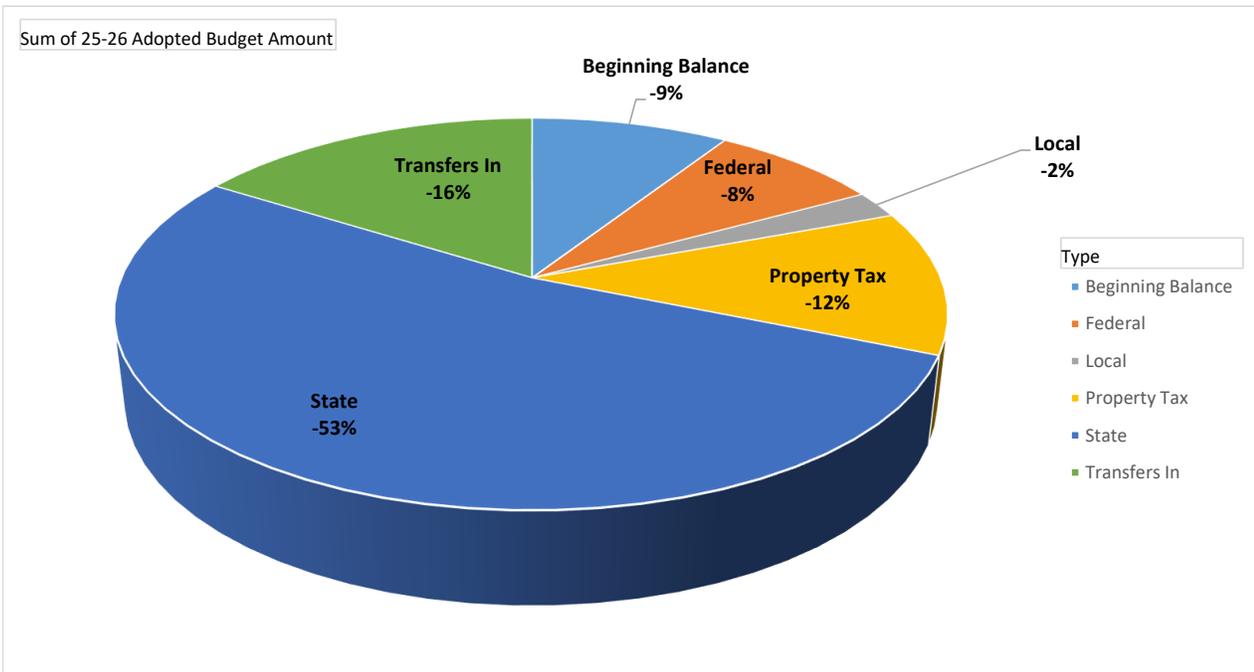
**West Bonner County School District
2025-26 Proposed Budget**

SCHOOL FACILITIES FUND

Account	Description	25-26 Adopted Budget	25-26 Adopted Budget FTE	FY24-25 Amended Budget	FY24-25 Adopted Budget
435.400.000.000.000	Beginning Balance	\$0.00	0.0000	-\$422,039.00	\$0.00
435.431.900.000.000	School District Facilities Property Tax Relief	-\$512,500.00	0.0000	-\$505,317.00	\$0.00
	Total Revenues & Transfers In	-\$512,500.00		-\$927,356.00	\$0.00
435.663.550.000.000	Equipment	\$512,500.00	0.0000	\$0.00	\$0.00
435.664.310.000.000	Professional & Technical Services	\$0.00	0.0000	\$2,235.00	\$0.00
435.664.550.000.000	Equipment	\$0.00	0.0000	\$925,121.00	\$0.00
435.667.550.000.000	Equipment	\$0.00	0.0000	\$0.00	\$422,000.00
	Total Expenditures & Transfers Out	\$512,500.00		\$927,356.00	\$422,000.00

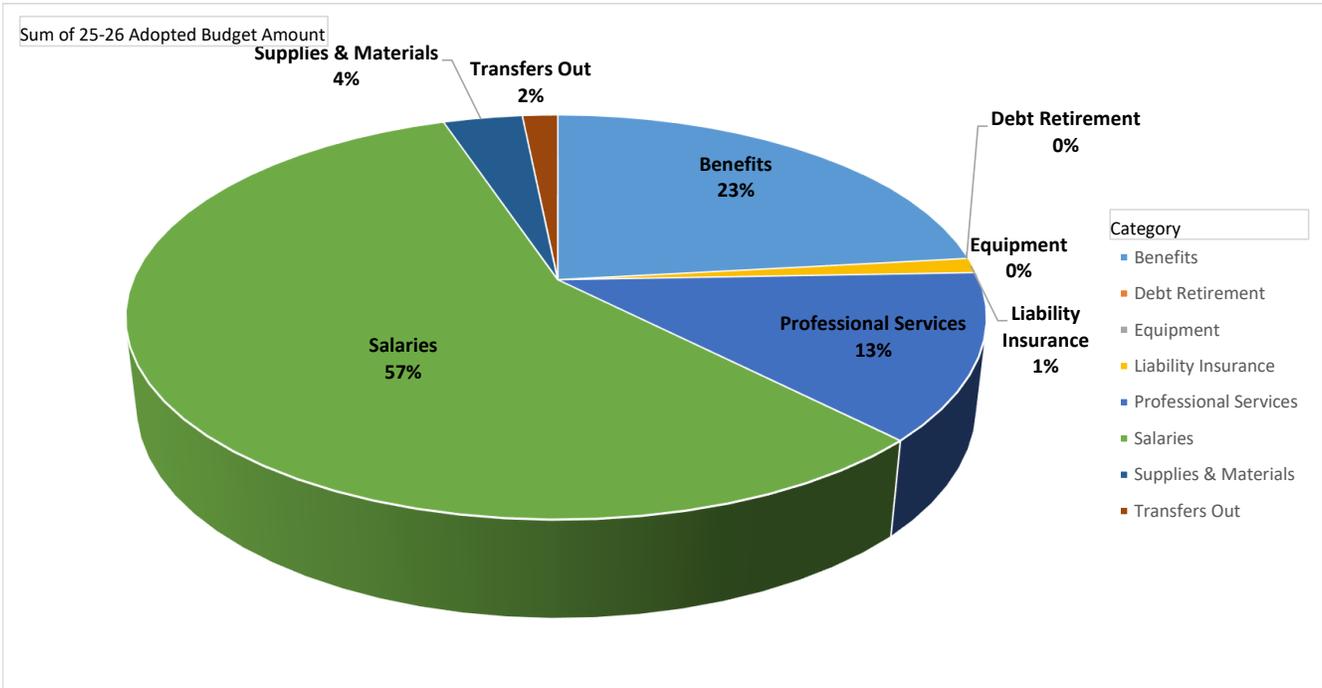
West Bonner County School District
2025-26 Proposed Budget
All Revenue Sources

Row Labels	Sum of 25-26 Adopted Budget Amount	
Beginning Balance	\$	(1,503,058.00)
Federal	\$	(1,300,021.00)
Local	\$	(373,692.12)
Property Tax	\$	(1,965,271.00)
State	\$	(8,677,229.00)
Transfers In	\$	(2,645,897.00)
Grand Total	\$	(16,465,168.12)



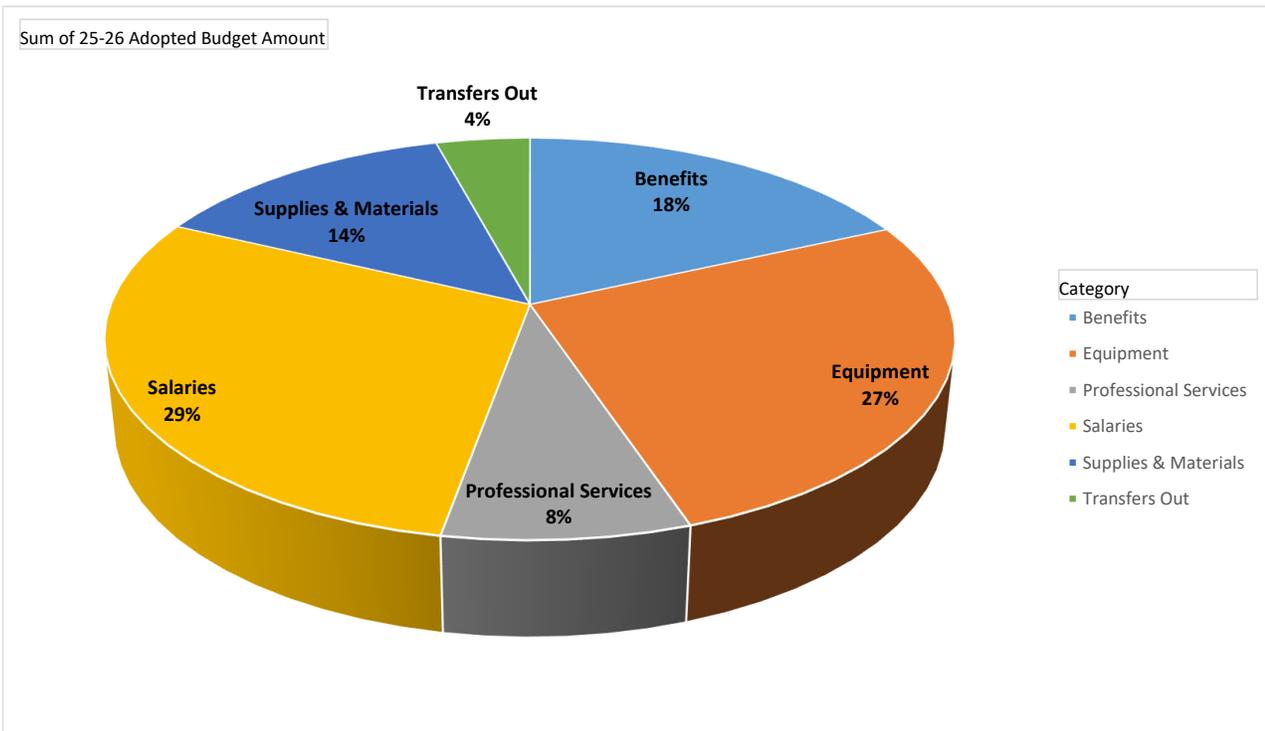
West Bonner County School District
2025-26 Proposed Budget
General Fund Expenditures

Row Labels	Sum of 25-26 Adopted Budget Amount
Benefits	\$ 2,414,171.00
Debt Retirement	\$ -
Equipment	\$ -
Liability Insurance	\$ 124,331.00
Professional Services	\$ 1,378,121.00
Salaries	\$ 5,949,014.00
Supplies & Materials	\$ 368,300.00
Transfers Out	\$ 164,300.00
Grand Total	\$ 10,398,237.00



West Bonner County School District
2025-26 Proposed Budget
State & Federal Funds

Row Labels	Sum of 25-26 Adopted Budget Amount	
Benefits	\$	465,224.12
Equipment	\$	676,800.00
Professional Services	\$	204,602.00
Salaries	\$	744,551.00
Supplies & Materials	\$	350,159.00
Transfers Out	\$	107,271.00
Grand Total	\$	2,548,607.12



West Bonner County School District
2025-26 Proposed Budget
Levy Funds

Row Labels	Sum of 25-26 Adopted Budget Amount	
Benefits	\$	134,821.00
Equipment	\$	-
Professional Services	\$	125,000.00
Salaries	\$	602,690.00
Supplies & Materials	\$	281,487.00
Transfers Out	\$	2,374,326.00
Grand Total	\$	3,518,324.00

