

2026-2027

# LAKELAND JT. SCHOOL DISTRICT ANNUAL BUDGET



Lakeland Jt. School District  
15506 N. Washington St.  
Rathdrum, Idaho 83858  
208 687-0431



## Lakeland Joint School District #272 - Fiscal Year 2027 Proposed Budget

<b>REVENUES</b>	<b>General Fund Proposed Budget</b>	<b>All Other Funds Proposed Budget</b>	<b>Total Funds Proposed Budget</b>
Beginning Balances	4,295,595	22,660,387	26,955,982
Local Revenue	8,285,500	1,050,000	9,335,500
County Revenue	-	-	-
State Revenue	38,491,904	911,999	39,403,903
Federal Revenue	120,000	3,027,284	3,147,284
Other Sources	-	-	-
Transfers	-	90,000	90,000
<b>Total Revenues</b>	<b>51,192,999</b>	<b>27,739,670</b>	<b>78,932,669</b>

<b>EXPENDITURES</b>	<b>General Fund Proposed Budget</b>	<b>All Other Funds Proposed Budget</b>	<b>Total Funds Proposed Budget</b>
Salaries	30,681,567	1,713,254	32,394,821
Benefits	11,649,094	648,384	12,297,478
Purchased Services	3,137,514	1,232,250	4,369,764
Supplies & Materials	1,136,948	1,344,823	2,481,771
Capital Outlay	-	16,894,167	16,894,167
Debt Retirement	-	-	-
Insurance & Judgements	424,700	10,000	434,700
Transfers	90,000	-	90,000
Contingency Reserve	-	-	-
Unappropriated Balances	4,073,176	5,896,792	9,969,968
<b>Total Expenditures</b>	<b>51,192,999</b>	<b>27,739,670</b>	<b>78,932,669</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **100**

Fund Name: **GENERAL FUND**

Fund Information:

This is the largest fund in our financial statements. Lakeland Joint School District budgets and accounts for the majority of operational activity in the General Fund. State operational funding and supplemental levy revenues are the major sources of revenue for the general fund. Some earmarked state funds are tracked through special accounting codes within the general fund, but the majority of the general fund revenues can be used for any operational costs that are not subject to special reporting and oversight requirements beyond board policy and applicable state laws.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	4,709,744	4,340,735	4,295,595
<b>Revenues:</b>			
PROPERTY TAX REVENUE	7,182,812	5,520,000	7,520,000
EMERGENCY LEVY REVENUE	8,385	-	-
LEVY - TORT	106,420	182,500	190,500
PENALTY AND INTEREST	268,611	-	80,000
INTEREST REVENUE	629,264	335,000	350,000
TRANSPORTATION FEES	129,539	110,000	110,000
OTHER LOCAL REVENUE	196,588	45,000	35,000
STATE BASE SUPPORT	28,869,088	29,309,519	30,600,602
STATE TRANSPORTATION REIMBURSEMENT	1,982,120	1,751,159	1,900,000
TUITION EQUIVALANCY	28,715	-	-
STATE REVENUE - BENEFIT APPORTIONMENT	4,014,300	4,100,898	4,226,023
OTHER STATE REVENUE	3,074,731	3,562,156	1,657,855
STATE ADDITIONAL MAINTENANCE/LOTTERY	75,861	-	-
REVENUE IN LIEU OF TAXES	95,640	75,774	72,424
OTHER SCHOOL REVENUE - ONE TIME MONEY	95,640	35,000	35,000
REVENUE FROM FEDERAL SOURCES	144,238	120,000	120,000
INTERFUND TRANSFERS	-	315,000	-
<b>Total Revenues</b>	<b>46,901,951</b>	<b>45,462,006</b>	<b>46,897,404</b>
<b>Total Revenues and Fund Balance</b>	<b>51,611,694</b>	<b>49,802,741</b>	<b>51,192,999</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
ELEMENTARY PROGRAM	Salaries	6,674,080	7,346,141	7,863,757
	Benefits	2,391,982	2,560,023	2,856,838
	Purchased Services	26,707	3,000	3,000
	Supplies and Materials	126,099	99,520	99,520
SECONDARY PROGRAM	Salaries	8,302,596	8,016,237	7,616,237
	Benefits	2,969,609	2,840,592	2,857,789
	Purchased Services	395,775	355,000	355,000
	Supplies and Materials	182,772	157,283	157,283
ALTERNATIVE SCHOOL PROGRAM	Salaries	505,905	616,230	616,230
	Benefits	192,360	226,820	239,695
	Purchased Services	1,967	1,454	1,454
	Supplies and Materials	4,182	6,731	6,731
SPECIAL EDUCATION PROGRAM	Salaries	3,139,179	2,838,512	3,038,512
	Benefits	1,592,063	1,380,760	1,531,893
SPECIAL EDUCATION PRESCHOOL	Salaries	88,279	92,159	167,322
	Benefits	36,149	29,227	53,733
GIFTED/TALENTED PROGRAM	Salaries	74,880	92,836	92,836
	Benefits	26,771	30,697	30,934
	Purchased Services	1,678	1,500	1,500
	Supplies and Materials	8,673	3,500	3,500
INTERSCHOLASTIC ACTIVITY PROG	Salaries	761,496	1,107,998	1,107,998
	Benefits	148,564	257,750	289,682

	Purchased Services	383,280	486,500	486,500
	Supplies and Materials	37,942	143,000	143,000
SUMMER SCHOOL PROGRAM	Salaries	71,693	70,000	85,000
	Benefits	15,413	14,412	17,959
GUIDANCE & HEALTH PROGRAM	Salaries	1,656,067	1,696,357	1,696,357
	Benefits	574,684	573,745	585,427
	Purchased Services	3,428	2,750	2,750
	Supplies and Materials	3,450	17,000	17,000
SPECIAL EDUCATION SUPPORT SERVICES	Salaries	429,864	617,373	617,373
	Benefits	158,767	225,265	231,714
	Purchased Services	11,052	65,000	65,000
	Supplies and Materials	713	3,500	3,500
INSTRUCTIONAL IMPROVEMENT	Salaries	17,851	9,000	9,000
	Benefits	5,116	3,142	2,090
	Purchased Services	68,142	60,000	60,000
	Supplies and Materials	2,058	10,000	10,000
LIBRARY-EDUCATIONAL MEDIA	Salaries	344,026	308,365	318,365
	Benefits	142,960	145,961	148,606
	Purchased Services	12,088	10,000	10,000
	Supplies and Materials	3,634	5,000	5,000
INSTRUCTIONAL RELATED TECH	Salaries	221,251	188,452	198,452
	Benefits	99,495	70,219	101,400
	Purchased Services	136	18,000	18,000
	Supplies and Materials	5,611	5,000	5,000
BOARD OF EDUCATION	Salaries	54,341	58,656	61,025
	Benefits	20,875	21,347	22,348
	Purchased Services	78,410	76,000	82,000
	Supplies and Materials	5,543	4,000	4,000
	Insurance	42,987	43,847	51,000
DISTRICT ADMINISTRATION PROG	Salaries	765,079	702,252	702,252
	Benefits	265,800	233,852	250,161
	Purchased Services	15,717	22,000	22,000
	Supplies and Materials	42,022	35,000	35,000
SCHOOL ADMINISTRATION PROGRAM	Salaries	2,798,941	2,390,837	2,504,841
	Benefits	1,003,977	811,765	821,372
	Purchased Services	906	-	-
	Supplies and Materials	12,921	26,664	26,664
BUSINESS OPERATIONS PROGRAM	Salaries	321,255	315,563	474,115
	Benefits	105,603	95,369	142,481
	Purchased Services	110,141	71,500	71,500
	Supplies and Materials	598	-	-
ADMINISTRATIVE TECHNOLOGY PROG	Salaries	160,381	199,701	216,000
	Benefits	52,946	71,293	76,863
	Purchased Services	114,538	30,000	30,000
	Supplies and Materials	444	500	1,000
BUILDING MAINTENANCE - CUSTODIAL	Salaries	1,187,543	981,367	981,367
	Benefits	530,168	429,811	444,363
	Purchased Services	1,386,189	1,204,760	1,204,760
	Supplies and Materials	112,978	100,000	100,000
	Insurance	233,619	238,292	276,500
BUILDING MAINTENANCE - NON-STUDENT OC	Purchased Services	24	-	-
	Supplies and Materials	400	-	-
BUILDING MAINTENANCE - STUDENT OCC	Salaries	1,021,529	806,528	806,528
	Benefits	374,680	310,000	281,591
	Purchased Services	198,013	212,000	212,000
	Supplies and Materials	170,243	150,000	150,000
MAINTENANCE / GROUNDS	Purchased Services	142,908	156,500	156,500
	Supplies and Materials	36,915	-	-
SECURITY/SAFETY PROGRAM	Salaries	195,241	192,989	203,000
	Benefits	66,667	60,750	71,491
	Purchased Services	307,121	263,000	293,000
	Supplies and Materials	14,328	12,500	15,000
TRANSPORTATION-PUPIL TO SCHOOL	Salaries	1,462,331	1,229,970	1,305,000
	Benefits	614,066	520,400	574,405
	Purchased Services	98,338	60,550	60,550
	Supplies and Materials	368,434	353,750	353,750
	Insurance	41,116	41,939	48,600
GENERAL TRANSPORTATION PROG	Salaries	0	-	-

	Benefits	16,259	16,259	16,259
	Purchased Services	-	2,000	2,000
	Supplies and Materials	25,347	1,000	1,000
	Equipment/Capital Expenditures	-	-	-
	Insurance	41,117	41,939	48,600
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	12,585	-	-
FUND TRANSFERS	Transfers	428,752	90,000	90,000
<b>Total Expenditures</b>		<b>46,980,826</b>	<b>45,498,461</b>	<b>47,119,823</b>
<b>Excess (deficiency) of Revenues over (under) expenditures</b>		<b>(78,875)</b>	<b>(36,455)</b>	<b>(222,419)</b>
<b>Ending Fund Balance</b>		<b>4,630,868</b>	<b>4,304,280</b>	<b>4,073,176</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **220**

Fund Name: **Federal Forest Fund**

Fund Information:

This federal funding is paid to counties to pass on to school districts affected by the decline in revenue from timber harvests on federal lands. Typically, we pay our NIPTEC (CTE Consortium) dues from this fund. There are no restrictions on the use of the dollars, but it's best spent on one-time expenditures, as revenues are not guaranteed. Revenue was not budgeted for FY2027, as there has been no indication that we will receive an allocation next year. We did receive a retroactive allocation for FY25, and some funding for FY26, during FY26.

	FY25 Actual	FY26 Budget	FY27 Budget	
<b>Beginning Equity:</b>				
FUND BALANCE	55,147	46,500	84,641	
<b>Revenues:</b>				
LOCAL TAX REVENUE	13,037	-	-	
<b>Total Revenues</b>	<b>13,037</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues and Fund Balance</b>	<b>68,184</b>	<b>46,500</b>	<b>84,641</b>	
<b>Expense Function</b>	<b>Expense Type</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
<b>Expenditures:</b>				
DISTRICT ADMINISTRATION PROGRAM	Supplies and Materials	12,853	-	-
BUSINESS OPERATIONS PROGRAM	Supplies and Materials	1,135	-	-
BUILDING MAINTENANCE - STUDENT OCC	Supplies and Materials	-	5,000	5,000
	Equipment/Capital Expenditures	-	-	-
OTHER SUPPORT & SERVICE PROGRAM	Purchased Services	6,000	8,000	8,000
<b>Total Expenditures</b>		<b>19,988</b>	<b>13,000</b>	<b>13,000</b>
<b>Revenues Less Expenditures</b>		<b>-6,952</b>	<b>-13,000</b>	<b>-13,000</b>
<b>Ending Fund Balance</b>		<b>48,195</b>	<b>33,500</b>	<b>71,641</b>

**Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget**

Fund Number: **231**

Fund Name: **Facility Funds - Local Sources**

Fund Information: Revenues are from facility use fees, recycling, energy rebates, and other local sources. Has been used for insurance claims. We use this fund for one-time expenditures and focus on facility needs. A small amount is budgeted for the Maintenance Dept. This fund is also where donations and resulting expenses reside for the two Fieldhouse projects.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	428,247	158,000	158,000
FUND BALANCE - THS FIELDHOUSE	-	688,272	988,272
<b>Revenues:</b>			
OTHER LOCAL REVENUE	686,353	-	60,000
<b>Total Revenues</b>	<b>686,353</b>	<b>0</b>	<b>60,000</b>
<b>Total Revenues and Fund Balance</b>	<b>1,114,600</b>	<b>846,272</b>	<b>1,206,272</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SECONDARY PROGRAM	Purchased Services	-	-	-
	Equipment/Capital Expenditures	25,274	-	-
BUSINESS OPERATIONS PROGRAM	Purchased Services	6,755	-	-
	Supplies and Materials	-	-	-
BUILDING MAINTENANCE - CUSTODIAL	Salaries	3,850	-	-
	Benefits	751	-	-
BUILDING MAINTENANCE - NON-STUDENT OC	Supplies and Materials	837	-	-
MAINTENANCE / GROUNDS	Equipment/Capital Expenditures	1,640	-	-
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	35,776	830,000	950,000
<b>Total Expenditures</b>		<b>74,883</b>	<b>830,000</b>	<b>950,000</b>
<b>Revenues Less Expenditures</b>		<b>611,471</b>	<b>-830,000</b>	<b>-890,000</b>
<b>Ending Fund Balance</b>		<b>1,039,718</b>	<b>16,272</b>	<b>256,272</b>

\*The THS Fieldhouse project broke ground in June 2026.

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **232**

Fund Name: **BASE**

Fund Information: BASE is our before and after school daycare program. BASE is available at 3 elementary schools (Athol, Garwood, and John Brown).

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		105,350	109,000	111,000
<b>Revenues:</b>				
OTHER LOCAL REVENUE		228,653	191,000	190,000
<b>Total Revenues</b>		<b>228,653</b>	<b>191,000</b>	<b>190,000</b>
<b>Total Revenues and Fund Balance</b>		<b>334,003</b>	<b>300,000</b>	<b>301,000</b>
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
OTHER SUPPORT & SERVICE PROGRAM	Salaries	135,179	167,332	167,332
	Benefits	53,368	62,638	66,901
	Purchased Services	5,600	3,000	3,000
	Supplies and Materials	3,574	3,600	3,600
<b>Total Expenditures</b>		<b>197,722</b>	<b>236,570</b>	<b>240,833</b>
<b>Revenues Less Expenditures</b>		<b>30,931</b>	<b>-45,570</b>	<b>-50,833</b>
<b>Ending Fund Balance</b>		<b>136,281</b>	<b>63,430</b>	<b>60,167</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **242**

Fund Name: **Literacy**

Fund Information: State literacy dollars. The majority of revenues are for staffing - 50% of salaries for all of our Kinder teachers and most of our 1st grade teachers. Starting in FY26, this funding was moved to the General Fund to align with State required coding.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	-	-	-
<b>Revenues:</b>			
OTHER STATE SUPPORT	1,041,464	-	-
<b>Total Revenues</b>	<b>1,041,464</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Fund Balance</b>	<b>1,041,464</b>	<b>0</b>	<b>0</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
ELEMENTARY PROGRAM	Salaries	747,713	-	-
	Benefits	293,751	-	-
<b>Total Expenditures</b>		<b>1,041,464</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **243**

Fund Name: **CTE - State**

Fund Information: CTE added cost allocations from the State. Colby Matilla continues to assist with our annual application and the use of the dollars. We have estimated the expected revenue for FY27.

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		-	-	-
<b>Revenues:</b>				
PROF TECH PROGRAM REVENUE		166,824	151,729	151,729
<b>Total Revenues</b>		<b>166,824</b>	<b>151,729</b>	<b>151,729</b>
<b>Total Revenues and Fund Balance</b>		<b>166,824</b>	<b>151,729</b>	<b>151,729</b>
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SECONDARY PROGRAM	Purchased Services	25,935	-	-
	Supplies and Materials	123,107	140,746	140,746
	Equipment/Capital Expenditures	-	-	-
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	-	10,983	10,983
INTERSCHOLASTIC ACTIVITY PROGRAM	Purchased Services	17,781	-	-
<b>Total Expenditures</b>		<b>166,824</b>	<b>151,729</b>	<b>151,729</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **244**

Fund Name: **Gifted & Talented - State**

This funding is made available from the State specific to the Gifted & Talented Program.

Fund Information:

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		5,558	4,363	4,363
<b>Revenues:</b>				
		-	-	-
<b>Total Revenues</b>		0	0	0
<b>Total Revenues and Fund Balance</b>		5,558	4,363	4,363
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
GIFTED/TALENTED PROGRAM	Purchased Services	880	1,000	1,000
	Supplies and Materials	315	250	250
<b>Total Expenditures</b>		1,195	1,250	1,250
<b>Revenues Less Expenditures</b>		-1,195	-1,250	-1,250
<b>Ending Fund Balance</b>		4,364	3,113	3,113

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **245**

Fund Name: **State Technology**

Fund Information: Funds cannot be used for staffing. The majority of dollars have been used for network upgrades and Chromebook purchases.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	85,302	250,000	112,000
<b>Revenues:</b>			
OTHER STATE SUPPORT	476,105	434,000	450,000
<b>Total Revenues</b>	<b>476,105</b>	<b>434,000</b>	<b>450,000</b>
<b>Total Revenues and Fund Balance</b>	<b>561,407</b>	<b>684,000</b>	<b>562,000</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
INSTRUCTIONAL RELATED TECH	Purchased Services	21,826	30,000	30,000
	Supplies and Materials	138,071	565,000	532,000
<b>Total Expenditures</b>		<b>159,897</b>	<b>595,000</b>	<b>562,000</b>
<b>Revenues Less Expenditures</b>		<b>316,208</b>	<b>-161,000</b>	<b>-112,000</b>
<b>Ending Fund Balance</b>		<b>401,509</b>	<b>89,000</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **246**

Fund Name: **Safe & Drug Free Schools**

Fund Information: We use our Safe and Drug Free revenues from the State to help pay for our SRO contract with the City of Rathdrum.

	FY25 Actual	FY26 Budget	FY27 Budget	
<b>Beginning Equity:</b>				
FUND BALANCE	-	-	-	
<b>Revenues:</b>				
OTHER STATE SUPPORT	59,205	55,300	55,300	
<b>Total Revenues</b>	<b>59,205</b>	<b>55,300</b>	<b>55,300</b>	
<b>Total Revenues and Fund Balance</b>	<b>59,205</b>	<b>55,300</b>	<b>55,300</b>	
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SECURITY/SAFETY	Purchased Services	59,205	55,300	55,300
<b>Total Expenditures</b>		<b>59,205</b>	<b>55,300</b>	<b>55,300</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **248**

Fund Name: **Misc. Grants**

Fund Information: We always receive a few misc. grants from the State. Examples include the mastery grant and STEM grants.

	FY25 Actual	FY26 Budget	FY27 Budget	
<b>Beginning Equity:</b>				
FUND BALANCE	23,529	31,174	31,174	
<b>Revenues:</b>				
OTHER LOCAL REVENUE	50,616	-	-	
OTHER STATE SUPPORT	2,023	-	-	
<b>Total Revenues</b>	<b>52,639</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues and Fund Balance</b>	<b>76,169</b>	<b>31,174</b>	<b>31,174</b>	
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
ELEMENTARY PROGRAM	Purchased Services	-	-	-
	Supplies and Materials	4,623	7,000	7,000
SECONDARY PROGRAM	Purchased Services	3,775	-	3,000
	Supplies and Materials	7,348	-	-
ALTERNATIVE SCHOOL PROGRAM	Supplies and Materials	383	3,000	-
DISTRICT ADMINISTRATION	Purchased Services	133	-	-
	Supplies and Materials	2,492	-	-
<b>Total Expenditures</b>		<b>18,754</b>	<b>10,000</b>	<b>10,000</b>
<b>Revenues Less Expenditures</b>		<b>33,885</b>	<b>-10,000</b>	<b>-10,000</b>
<b>Ending Fund Balance</b>		<b>57,414</b>	<b>21,174</b>	<b>21,174</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **249**

Fund Name: **SRO Grant**

Fund Information: We received a three-year grant from the State of Idaho for our SLPD SRO partnership. FY25 was the first of three years.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	-	-	67,946
<b>Revenues:</b>			
OTHER STATE SUPPORT	58,020	48,000	81,720
<b>Total Revenues</b>	<b>58,020</b>	<b>48,000</b>	<b>81,720</b>
<b>Total Revenues and Fund Balance</b>	<b>58,020</b>	<b>48,000</b>	<b>149,666</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SECURITY/SAFETY	Purchased Services	34,351	48,000	60,000
<b>Total Expenditures</b>		<b>34,351</b>	<b>48,000</b>	<b>60,000</b>
<b>Revenues Less Expenditures</b>		<b>23,669</b>	<b>0</b>	<b>21,720</b>
<b>Ending Fund Balance</b>		<b>23,669</b>	<b>0</b>	<b>89,666</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **251**

Fund Name: **Federal Title I**

Fund Information:

Title I-A is a federal grant to ensure students who are "most at risk meet state academic standards and reach proficiency on state assessments." (Idaho State Department of Education) In Lakeland, we use these funds to support students who struggle in reading and also implement engagement strategies to improve parent involvement. The FY27 revenue budget reflects the estimated revenue plus transfers in from Title IV. The allocation has not been finalized and will need to be amended in the future.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	-	-	-
<b>Revenues:</b>			
FEDERAL REVENUE	960,310	947,712	698,736
<b>Total Revenues</b>	<b>960,310</b>	<b>947,712</b>	<b>698,736</b>
<b>Total Revenues and Fund Balance</b>	<b>960,310</b>	<b>947,712</b>	<b>698,736</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
ELEMENTARY PROGRAM	Salaries	658,852	652,727	463,933
	Benefits	283,435	294,985	200,168
	Purchased Services	6,707	-	6,250
	Supplies and Materials	11,265	-	11,000
ALTERNATIVE SCHOOL PROGRAM	Salaries	(0)	-	-
	Benefits	52	-	-
<b>Total Expenditures</b>		<b>960,310</b>	<b>947,712</b>	<b>681,351</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>17,385</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>17,385</b>

**Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget**

Fund Number: **257**

Fund Name: **Federal Special Education (Title VI-B, IDEA)**

Fund Information:

IDEA funds are federal funds allocated to districts to address the costs of serving students with disabilities. The district provides a variety of special services, including speech-language pathology, physical therapy, occupational therapy, school psychologist services, behavior support, specialized instruction, and related support personnel like special education paraprofessionals. There are strict legal requirements detailing services a district must provide, and IDEA funds are intended to support districts in meeting these requirements. We anticipate a small increase in funding for FY2027 which is reflected below.

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		-	-	-
<b>Revenues:</b>				
FEDERAL REVENUE		962,490	909,639	917,299
<b>Total Revenues</b>		<b>962,490</b>	<b>909,639</b>	<b>917,299</b>
<b>Total Revenues and Fund Balance</b>		<b>962,490</b>	<b>909,639</b>	<b>917,299</b>
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SPECIAL EDUCATION PROGRAM	Salaries	690,038	683,164	678,841
	Benefits	252,839	226,475	238,458
	Purchased Services	1,107	-	-
	Supplies and Materials	18,505	-	-
<b>Total Expenditures</b>		<b>962,490</b>	<b>909,639</b>	<b>917,299</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **258**

Fund Name: **Federal Special Education (IDEA Preschool)**

Fund Information: Similar to Fund 257, these funds are allocated specifically for pre-school-aged children (3-5). We utilize these funds to cover .36 FTE of a certified salary.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	-	-	-
<b>Revenues:</b>			
FEDERAL REVENUE	24,012	24,114	25,600
<b>Total Revenues</b>	<b>24,012</b>	<b>24,114</b>	<b>25,600</b>
<b>Total Revenues and Fund Balance</b>	<b>24,012</b>	<b>24,114</b>	<b>25,600</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SPECIAL EDUCATION PRESCHOOL	Salaries	16,963	17,362	18,477
	Benefits	7,049	6,752	7,123
<b>Total Expenditures</b>		<b>24,012</b>	<b>24,114</b>	<b>25,600</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **260**

Fund Name: **Medicaid**

Fund Information: School districts provide some services to students that are eligible for Medicaid billing and reimbursement. Medicaid reimbursement revenues help pay for the cost of special services.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	332	-	-
<b>Revenues:</b>			
FEDERAL REVENUE	548,213	515,000	475,000
TRANSFERS INTERFUND	253,932	90,000	90,000
<b>Total Revenues</b>	<b>802,145</b>	<b>605,000</b>	<b>565,000</b>
<b>Total Revenues and Fund Balance</b>	<b>802,477</b>	<b>605,000</b>	<b>565,000</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SPECIAL EDUCATION PROGRAM	Salaries	172,483	444,058	255,315
	Benefits	56,207	160,942	89,685
GUIDANCE & HEALTH PROGRAM	Salaries	55,006	-	-
	Benefits	18,227	-	-
SPECIAL EDUCATION SUPPORT	Salaries	90,832	-	-
	Benefits	35,758	-	-
	Purchased Services	328,195	-	220,000
DISTRICT ADMINISTRATION PROGRAM	Salaries	31,041	-	-
	Benefits	14,728	-	-
<b>Total Expenditures</b>		<b>802,477</b>	<b>605,000</b>	<b>565,000</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **261**

Fund Name: **Federal Title IV (Student Support)**

Fund Information:

Title IV-A is a federal grant for student support and academic enrichment. The district conducts a needs assessment annually to determine where this funding can best serve students. This grant can cover training for staff and students, counselor wages, and instructional software licenses for both enrichment and remediation. This funding is transferred to Title I.

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		-	-	-
<b>Revenues:</b>				
FEDERAL REVENUE		29,199	33,074	-
<b>Total Revenues</b>		<b>29,199</b>	<b>33,074</b>	<b>0</b>
<b>Total Revenues and Fund Balance</b>		<b>29,199</b>	<b>33,074</b>	<b>0</b>
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
GUIDANCE & HEALTH	Salaries	21,276	24,563	-
	Benefits	7,923	8,511	-
<b>Total Expenditures</b>		<b>29,199</b>	<b>33,074</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

\*Federal Title IV Funding has been transferred to Federal Title I for FY27

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **263**

Fund Name: **Federal CTE (Carl Perkins)**

Fund Information:

Perkins V is a federal grant which assists districts in aligning programs with local labor market needs and partnering with post-secondary education and local industry. We utilize our Federal Perkins funds to pay the equivalent of .60 FTE (split between two teachers) and some supplies for CTE programs.

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		-	-	-
<b>Revenues:</b>				
FEDERAL REVENUE		72,219	61,299	55,326
<b>Total Revenues</b>		<b>72,219</b>	<b>61,299</b>	<b>55,326</b>
<b>Total Revenues and Fund Balance</b>		<b>72,219</b>	<b>61,299</b>	<b>55,326</b>
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SECONDARY PROGRAM	Salaries	21,946	42,909	38,278
	Benefits	7,527	18,390	17,048
	Supplies and Materials	14,448	-	-
GUIDANCE & HEALTH PROGRAM	Salaries	21,422	-	-
	Benefits	6,876	-	-
<b>Total Expenditures</b>		<b>72,219</b>	<b>61,299</b>	<b>55,326</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **265**

Fund Name: **Special Education Mini-Grants - Federal**

Fund Information: Occasionally, the District will receive Federal Grant funding specific to Special Education. This funding is awarded with a specific purpose and timeframe for completion.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	-	-	-
<b>Revenues:</b>			
FEDERAL REVENUE	2,405	-	-
<b>Total Revenues</b>	<b>2,405</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Fund Balance</b>	<b>2,405</b>	<b>0</b>	<b>0</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
SPECIAL EDUCATION PROGRAM	Salaries	2,000	-	-
	Benefits	405	-	-
<b>Total Expenditures</b>		<b>2,405</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **271**

Fund Name: **Federal Title II**

Fund Information: Title II-A funding is a federal grant to increase student achievement by improving the quality and effectiveness of teachers, principals, and other school leaders. This budget is utilized for 1.0 FTE Certified Teacher.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	-	-	-
<b>Revenues:</b>			
FEDERAL REVENUE	97,343	112,070	120,323
<b>Total Revenues</b>	<b>97,343</b>	<b>112,070</b>	<b>120,323</b>
<b>Total Revenues and Fund Balance</b>	<b>97,343</b>	<b>112,070</b>	<b>120,323</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
ELEMENTARY PROGRAM	Salaries	51,104	90,610	91,078
	Benefits	15,587	21,460	29,001
	Purchased Services	-	-	-
	Supplies and Materials	-	-	244
INSTRUCTIONAL IMPROVEMENT	Salaries	-	-	-
	Benefits	276	-	-
	Purchased Services	30,376	-	-
<b>Total Expenditures</b>		<b>97,343</b>	<b>112,070</b>	<b>120,323</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **290**

Fund Name: **Child Nutrition**

Fund Information:

The district operates a Child Nutrition Program to provide breakfast and lunch at school. Families who do not qualify for free and reduced meals will be responsible for meal costs. The State reduced the reimbursement rate in 2023-2024 resulting in less revenue for the program.

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		595,586	425,000	343,000
<b>Revenues:</b>				
OTHER LOCAL REVENUE		633,692	525,000	600,000
OTHER STATE SUPPORT		1,562	-	-
FEDERAL REVENUE		963,651	650,000	735,000
<b>Total Revenues</b>		<b>1,598,904</b>	<b>1,175,000</b>	<b>1,335,000</b>
<b>Total Revenues and Fund Balance</b>		<b>2,194,490</b>	<b>1,600,000</b>	<b>1,678,000</b>
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
FOOD SERVICES	Purchased Services	946,850	848,700	848,700
	Supplies and Materials	745,845	551,000	631,000
	Equipment/Capital Expenditures	-	50,000	50,000
	Insurance	12,172	10,992	10,000
<b>Total Expenditures</b>		<b>1,704,867</b>	<b>1,460,692</b>	<b>1,539,700</b>
<b>Revenues Less Expenditures</b>		<b>-105,963</b>	<b>-285,692</b>	<b>-204,700</b>
<b>Ending Fund Balance</b>		<b>489,623</b>	<b>139,308</b>	<b>138,300</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **310**

Fund Name: **Debt Service**

Fund Information:

The bond redemption fund accounts for the property tax collections and the debt payments for active bonds. Lakeland Joint School District paid off our only bond in August of 2025. Any residual revenue from outstanding property taxes will be transferred to Fund 420.

	FY25 Actual	FY26 Budget	FY27 Budget	
<b>Beginning Equity:</b>				
FUND BALANCE	1,138,202	-	-	
<b>Revenues:</b>				
SCHOOL BOND & INTEREST LEVY	5,223	-	-	
INTEREST REVENUE	-	-	-	
OTHER STATE SUPPORT	-	-	-	
<b>Total Revenues</b>	<b>5,223</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues and Fund Balance</b>	<b>1,143,424</b>	<b>0</b>	<b>0</b>	
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
DEBT SERVICE PROGRAM - OTHER DBT SVC	Other Debt Service	750	-	-
DEBT SERVICE PROGRAM - PRINCIPLE	Principle Payment	1,030,000	-	-
DEBT SERVICE PROGRAM - INTEREST	Interest Payment	13,167	-	-
FUND TRANSFERS	Transfers	98,972	-	-
<b>Total Expenditures</b>		<b>1,142,889</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>-1,137,667</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>		<b>535</b>	<b>0</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **420**

Fund Name: **Plant Facility Fund**

Fund Information: Plant Facility levy funds may only be used for capital projects or maintenance lasting longer than one year. Lakeland Joint School District's Plant Facility Levy expired on June 30, 2025. No additional revenue was budgeted for this fund.

	FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>			
FUND BALANCE	1,008,842	550,000	677,000
<b>Revenues:</b>			
SCHOOL PLANT FACILITY LEVY	1,143,695	-	-
INTERFUND TRANSFERS	98,972	-	-
<b>Total Revenues</b>	<b>1,242,668</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Fund Balance</b>	<b>2,251,509</b>	<b>550,000</b>	<b>677,000</b>

Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
ELEMENTARY PROGRAM	Supplies and Materials	968	-	-
BUILDING MAINTENANCE - STUDENT OCC	Purchased Services	43,310	-	-
	Supplies and Materials	4,273	-	-
	Equipment/Capital Expenditures	31,981	-	-
MAINTENANCE / GROUNDS	Purchased Services	(5,230)	-	-
	Equipment/Capital Expenditures	64,279	-	-
SECURITY/SAFETY PROGRAM	Supplies and Materials	960	-	-
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	497,802	550,000	550,000
FUND TRANSFER	Transfers	-	-	-
<b>Total Expenditures</b>		<b>638,344</b>	<b>550,000</b>	<b>550,000</b>
<b>Revenues Less Expenditures</b>		<b>604,324</b>	<b>-550,000</b>	<b>-550,000</b>
<b>Ending Fund Balance</b>		<b>1,613,166</b>	<b>0</b>	<b>127,000</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **421**

Fund Name: **Board Facility Projects**

Fund Information: We created this fund to track board-approved capital projects from fund balance. The total original transfer was \$2,880,200. LMS was completed during 2023-24, and AE and SLE were completed in 2024-25. Two Activity Buses were purchased from this fund in FY25.

	FY25 Actual	FY26 Budget	FY27 Budget	
<b>Beginning Equity:</b>				
FUND BALANCE	1,005,053	235,000	188,167	
<b>Revenues:</b>				
INTERFUND TRANSFER	-	-	-	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues and Fund Balance</b>	<b>1,005,053</b>	<b>235,000</b>	<b>188,167</b>	
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	824,514	89,000	188,167
<b>Total Expenditures</b>		<b>824,514</b>	<b>89,000</b>	<b>188,167</b>
<b>Revenues Less Expenditures</b>		<b>-824,514</b>	<b>-89,000</b>	<b>-188,167</b>
<b>Ending Fund Balance</b>		<b>180,538</b>	<b>146,000</b>	<b>0</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **422**

Fund Name: **Land Reserve**

Fund Information: We created this fund to track revenues associated with the sale of district property that the Board wanted to designate toward future land purchases. This fund provides to the dollars available.

	FY25 Actual	FY26 Budget	FY27 Budget	
<b>Beginning Equity:</b>				
FUND BALANCE	206,566	206,566	206,566	
<b>Revenues:</b>				
	-	-	-	
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenues and Fund Balance</b>	<b>206,566</b>	<b>206,566</b>	<b>206,566</b>	
<b>Expense Function</b>	<b>Expense Type</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
<b>Expenditures:</b>				
		-	-	-
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues Less Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>206,566</b>	<b>206,566</b>	<b>206,566</b>	

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **424**

Fund Name: **Bus Depreciation Fund**

Fund Information:

The state education budget provides limited funding for school bus purchases based on the District's existing bus fleet. The funding is calculated using a formula similar to methods that calculate depreciation. Funds are paid to the district's general fund, and at year end a transfer is made from the general fund into the bus depreciation fund to account for the state-calculated depreciation reimbursement.

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		745,886	579,179	219,500
<b>Revenues:</b>				
OTHER STATE SUPPORT		-	173,250	173,250
SALE/COMPENSATION ASSETS		-	-	-
INTERFUND TRANSFER		173,258	-	-
<b>Total Revenues</b>		<b>173,258</b>	<b>173,250</b>	<b>173,250</b>
<b>Total Revenues and Fund Balance</b>		<b>919,144</b>	<b>752,429</b>	<b>392,750</b>
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
CAPITAL ASSETS - NON-STUDENT OCCUPIED	Equipment/Capital Expenditures	271,891	456,110	156,000
<b>Total Expenditures</b>		<b>271,891</b>	<b>456,110</b>	<b>156,000</b>
<b>Revenues Less Expenditures</b>		<b>-98,633</b>	<b>-282,860</b>	<b>17,250</b>
<b>Ending Fund Balance</b>		<b>647,254</b>	<b>296,319</b>	<b>236,750</b>

## Lakeland Joint School District #272 - 2025-2026 - Fiscal Year 2027 Proposed Budget

Fund Number: **436**

Fund Name: **School District Modernization Fund**

Fund Information: House Bill 521 created the School District Modernization Fund. Funding was distributed to school districts based on Average Daily Attendance (ADA). This fund was created to provide financial resources to school districts to address deferred maintenance and capital projects. While the fund can be used for long-term repairs and new constructions, it's not meant for routine maintenance or salaries and benefits. The interest revenue can be transferred to another fund for facility expenses.

		FY25 Actual	FY26 Budget	FY27 Budget
<b>Beginning Equity:</b>				
FUND BALANCE		-	20,141,665	19,468,758
<b>Revenues:</b>				
INTEREST REVENUE		-	420,000	200,000
<b>Total Revenues</b>		0	420,000	200,000
<b>Total Revenues and Fund Balance</b>		0	20,561,665	19,668,758
Expense Function	Expense Type	FY25 Actual	FY26 Budget	FY27 Budget
<b>Expenditures:</b>				
CAPITAL ASSETS - STUDENT OCCUPIED	Equipment/Capital Expenditures	-	4,569,000	15,000,000
FUND TRANSFERS	Transfers	-	315,000	-
<b>Total Expenditures</b>		0	4,884,000	15,000,000
<b>Revenues Less Expenditures</b>		0	-4,464,000	-14,800,000
<b>Ending Fund Balance</b>		0	15,677,665	4,668,758

## STATE EDUCATIONAL SUPPORT PROGRAM

Idaho's Foundation Program provides basic funding for all public schools in the state. Its goal is to treat all school districts "equally", no matter their size, location, or market values.

There are four main parts of the Foundation Program:

1. Support Unit Distribution
2. Salary-Based Apportionment
3. Benefit Apportionment
4. Transportation

### Support Units (Classroom Funding Basics)

Idaho funds schools based on support units, not student count. Support units are like classroom units and are based on average daily attendance (ADA), the number of students attending school regularly. Support units are calculated or reported at two different times for funding purposes.

Support Unit Intervals:

- Midterm support units are calculated from the first day of school through the first Friday in November.
- The "Best 28 Weeks" of the entire school year.

Midterm units are used for all support unit-based calculations, except the discretionary funding distributions, which are calculated using the best 28 weeks' units.

### Support Unit Distribution (Discretionary Funding)

Each support unit gets a set amount of money, called the state distribution factor. The total money a district receives is calculated as follows: Number of Support Units x State Distribution Factor.

### Salary and Benefit Apportionment (Staff Pay Funding)

The number of support units determines how many staff the state will help pay for. The State has adopted a salary allocation formula based upon years of experience in education and advanced education credits/degrees for administrators. The state funds instructional and pupil services staff based on where they are located on the statewide career ladder.

Instructional and pupil service staff move along the career ladder as they obtain experience and satisfactory evaluations. The State also funds benefit apportionment (FICA, PERSI) for salaries paid in the salary allocation. The formula is established in Idaho Code 33-1004

- 0.375 FTE (full-time equivalent) of classified personnel (clerical, custodial, paraprofessionals, etc.)
- 0.075 FTE of administrative personnel (principal, superintendent, special education director, etc.)
- 1.021 FTE of instructional (teachers)
- 0.079 FTE of pupil service (counselors, nurses, psychologists, speech/language pathologists, etc.)

Example:

100 support units = 102.1 teachers, 7.9 pupil services, etc.

Once FTE's are calculated, the average education and experience of the administrative staff is used as the basis to calculate the district's share of the administrative salary-based apportionment. Instructional and pupil services staff are placed on the statewide career ladder, and an average salary is calculated to determine the amount to be distributed for career ladder salary-based allocation. Career ladder staff also generate funding if they have a BA+24 or an MA degree. This allocation is then included in determining the average reimbursable salary of instructional and pupil service staff. A final allocation is calculated for classified staff based on the FTE allocated by the state formula.

It is important to note that districts can hire more staff than the state funds, but must be able to cover the cost of the staffing.

**Transportation**

The state reimburses districts for transporting students to and from school, and for approved field trips and activities. Reimbursable transportation costs include fuel, bus maintenance, drivers’ salaries, etc. Costs are reimbursed using a 50% or 85% formula, depending on the type of expense. Reimbursements are limited to 103% of the statewide average cost per mile or per student, whichever is most beneficial to the district.

**State Education Support Comparison**

	FY26 Estimated	FY27 Estimated
Midterm Support Units	220.33	218.00
Best 28 Week Support Units	219.00	217.00
Discretionary Funding	\$ 9,983,641	\$ 10,360,758
Salary Apportionment	\$ 20,125,174	\$ 20,239,844
Benefit Apportionment	\$ 4,199,819	\$ 4,226,023
Transportation	\$ 2,097,833	\$ 1,900,000
<b>Total State Foundation Funding</b>	<b>\$ 36,406,467</b>	<b>\$ 36,726,625</b>

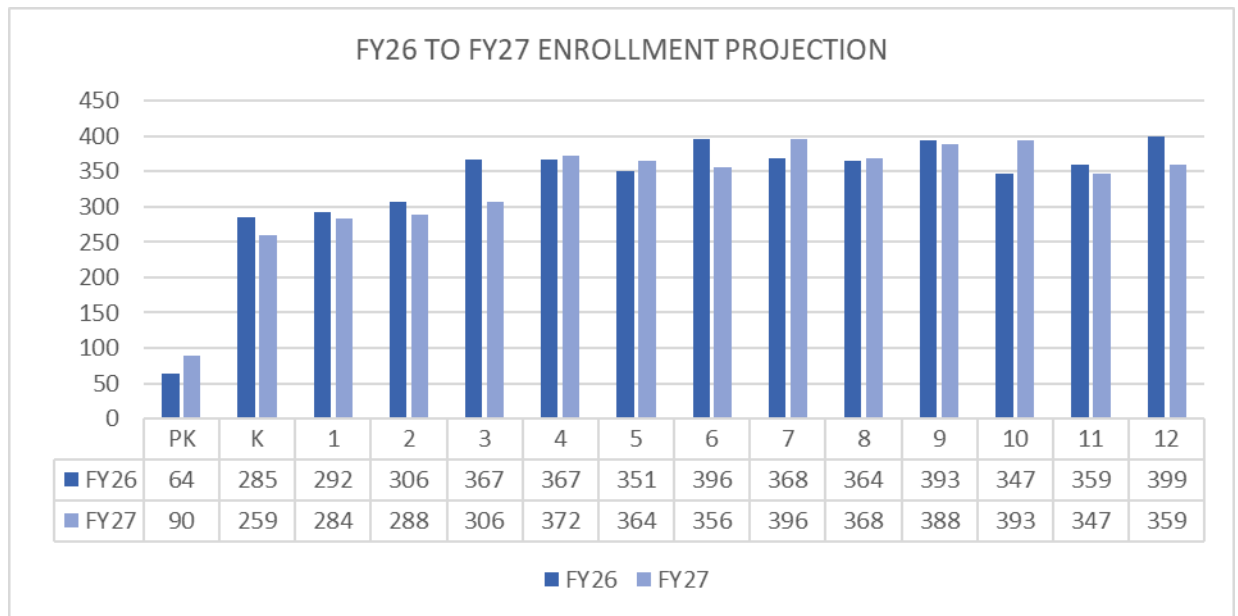
It is important to note that we are anticipating a decline in enrollment of around 88 students, resulting in an estimated reduction of support units for the district of 2.33 units.

The state included a 10.3% increase in the health insurance portion of discretionary funding. This was the only increase in funding from the state for the upcoming fiscal year. This small increase will be utilized to increase the employer share of monthly benefit costs from \$860 to \$875 a month.

**Demographics**

FY26 ENROLLMENT 4.29.26	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
JOHN BROWN ELEMENTARY		61	70	50	68	54	69								372
SPIRIT LAKE ELEMENTARY		43	47	42	59	52	52								295
ATHOL ELEMENTARY		38	34	52	48	57	56								285
BETTY KIEFER ELEMENTARY		45	46	61	61	78	70								361
GARWOOD ELEMENTARY		61	68	61	82	85	63								420
TWIN LAKES ELEMENTARY	64	37	27	40	49	41	41								299
LAKELAND MIDDLE								252	213	231					696
TIMBERLAKE MIDDLE								144	149	127					420
LAKELAND HIGH											234	183	202	210	829
TIMBERLAKE HIGH											129	126	111	128	494
MOUNTAIN VIEW ALTERNATIVE									6	6	30	38	46	61	187
<b>TOTAL ENROLLMENT</b>	<b>64</b>	<b>285</b>	<b>292</b>	<b>306</b>	<b>367</b>	<b>367</b>	<b>351</b>	<b>396</b>	<b>368</b>	<b>364</b>	<b>393</b>	<b>347</b>	<b>359</b>	<b>399</b>	<b>4658</b>

FY27 PROJECTED ENROLLMENT	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
JOHN BROWN ELEMENTARY		60	61	70	50	68	54								363
SPIRIT LAKE ELEMENTARY		36	43	47	42	59	52								279
ATHOL ELEMENTARY		32	38	34	52	48	57								261
BETTY KIEFER ELEMENTARY		46	45	46	61	61	78								337
GARWOOD ELEMENTARY		59	61	68	61	82	85								416
TWIN LAKES ELEMENTARY	90	26	36	23	40	54	38								307
LAKELAND MIDDLE								232	252	213					697
TIMBERLAKE MIDDLE								124	144	149					417
LAKELAND HIGH											231	234	183	202	850
TIMBERLAKE HIGH											127	129	126	111	493
MOUNTAIN VIEW ALTERNATIVE											6	30	30	38	150
<b>TOTAL ENROLLMENT</b>	<b>90</b>	<b>259</b>	<b>284</b>	<b>288</b>	<b>306</b>	<b>372</b>	<b>364</b>	<b>356</b>	<b>396</b>	<b>368</b>	<b>388</b>	<b>393</b>	<b>347</b>	<b>359</b>	<b>4570</b>



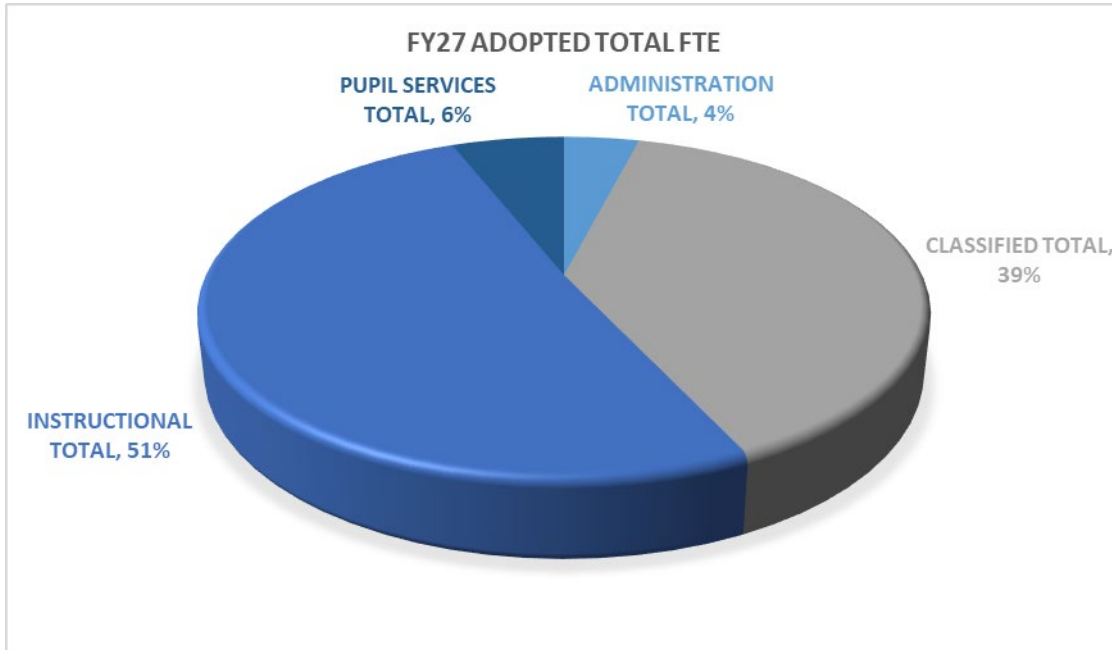
## Staffing

This chart provides a breakdown of full-time equivalent (FTE) staffing positions for FY27 across the 4 main state-recognized staffing categories within the school district.

ASSIGNMENT	FY27 PROPOSED GENERAL FUND FTE	FY27 PROPOSED SPECIAL REVENUE FUND FTE	FY27 PROPOSED TOTAL FTE
SUPERINTENDENT	1.00	-	1.00
ASST. SUPERINTENDENT	1.00	-	1.00
SPECIAL EDUCATION DIRECTOR	1.00	-	1.00
PRINCIPAL - ELEMENTARY SCHOOL	6.00	-	6.00
PRINCIPAL - MIDDLE SCHOOL	2.00	-	2.00
PRINCIPAL - HIGH SCHOOL	2.00	-	2.00
PRINCIPAL - ALTERNATIVE SCHOOL	1.00	-	1.00
ASST. PRINCIPAL - MIDDLE SCHOOL	2.00	-	2.00
ASST. PRINCIPAL - HIGH SCHOOL	5.00	-	5.00
<b>ADMINISTRATION TOTAL</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>
TEACHER	2.00	-	2.00
TEACHER - ELEMENTARY SCHOOL	109.00	4.50	113.50
TEACHER - MIDDLE SCHOOL	54.50	3.50	58.00
TEACHER - HIGH SCHOOL	64.20	3.80	68.00
TEACHER - ALTERNATIVE SCHOOL	8.50	0.50	9.00
TEACHER - PRESCHOOL	2.64	0.36	3.00
TEACHER - TITLE I	-	5.00	5.00
TEACHER - TITLE II	-	1.00	1.00
<b>INSTRUCTIONAL TOTAL</b>	<b>240.84</b>	<b>18.66</b>	<b>259.50</b>
PHYSICAL THERAPIST	0.73	-	0.73
OCCUPATIONAL THERAPIST	1.46	-	1.46
SCHOOL COUNSELOR	14.50	0.30	14.80
SCHOOL NURSE	5.50	-	5.50
SCHOOL PSYCHOLOGIST	4.00	-	4.00
SPEECH/LANGUAGE PATHOLOGIST	4.50	-	4.50
<b>PUPIL SERVICES TOTAL</b>	<b>30.69</b>	<b>0.30</b>	<b>30.99</b>
ATHLETIC/PHYSICAL EDUCATION/COACHING ASST.	1.58	-	1.58
BUILDING/GROUNDS MAINTENANCE PERSONNEL	9.00	-	9.00
BUILDING/GROUNDS MAINTENANCE SUPERVISOR	2.00	-	2.00
CLERK - BOARD OF TRUSTEES	1.00	-	1.00
COLLEGE AND CAREER READY ADVISOR	1.46	-	1.46
COMPUTER TECHNOLOGY TECHNICIAN	5.62	-	5.62
CUSTODIAL PERSONNEL	15.27	-	15.27
CUSTODIAN SUPERVISOR	11.00	-	11.00
FINANCE	4.00	-	4.00
HUMAN RESOURCES	2.00	-	2.00
IT (TECHNOLOGY)/DATA ANALYSIS SERVICES	2.00	-	2.00
LIBRARY ASSISTANT	7.06	-	7.06
OFFICE SUPPORT PERSONNEL - BUILDING	19.08	-	19.08
OFFICE SUPPORT PERSONNEL - DISTRICT	6.81	-	6.81
PARAPROFESSIONAL - GENERAL EDUCATION	10.14	-	10.14
PARAPROFESSIONAL - SPECIAL EDUCATION	58.39	-	58.39
PARAPROFESSIONAL - TITLE 1	-	5.49	5.49
PUPIL TRANSPORTATION - SCHOOL BUS ASST.	5.13	-	5.13
PUPIL TRANSPORTATION - SCHOOL BUS DRIVERS	15.54	-	15.54
PUPIL TRANSPORTATION - SCHOOL BUS MECHANIC	2.00	-	2.00
PUPIL TRANSPORTATION - SUPERVISOR	2.00	-	2.00
SAFE ENVIRONMENT - BEFORE/AFTER SCHOOL PROGRAMS	-	3.28	3.28
SAFE ENVIRONMENT - CROSSING GUARDS	1.09	-	1.09
SAFE ENVIRONMENT - PLAYGROUND/NOON DUTY	5.09	-	5.09
SAFE ENVIRONMENT - SECURITY PERSONNEL	2.19	-	2.19
<b>CLASSIFIED TOTAL</b>	<b>189.45</b>	<b>8.77</b>	<b>198.22</b>
<b>DISTRICT TOTALS</b>	<b>481.98</b>	<b>27.73</b>	<b>509.71</b>

**Staffing (continued)**

This pie chart illustrates the distribution of full-time equivalent (FTE) positions for FY26, showing that 51% of the district’s staff are in instructional roles, 39% are classified support staff, 6% are in pupil services, and 4% are in administration.



The following chart shows staffing groups by location within the district.

BUILDING	ADMINISTRATION	CLASSIFIED	INSTRUCTIONAL	PUPIL SERVICES	TOTAL STAFFING FTE
JOHN BROWN ELEMENTARY	1.00	15.11	24.00	1.00	41.11
SPIRIT LAKE ELEMENTARY	1.00	9.83	18.00	1.00	29.83
ATHOL ELEMENTARY	1.00	11.66	18.00	1.00	31.66
BETTY KIEFER ELEMENTARY	1.00	9.75	21.00	1.00	32.75
GARWOOD ELEMENTARY	1.00	11.62	22.50	1.00	36.12
TWIN LAKES ELEMENTARY	1.00	11.57	17.00	0.80	30.37
LAKELAND MIDDLE	2.00	15.80	37.00	2.00	56.80
TIMBERLAKE MIDDLE	2.00	10.47	21.00	1.00	34.47
LAKELAND HIGH	4.00	16.44	39.00	3.00	62.44
TIMBERLAKE HIGH	3.00	11.72	29.00	2.00	45.72
MOUNTAIN VIEW ALTERNATIVE	1.00	3.72	9.00	1.00	14.72
BASE	-	3.28	-	-	3.28
MAINTENANCE	-	11.00	-	-	11.00
TRANSPORTATION	-	26.67	-	-	26.67
TECHNOLOGY	-	8.62	1.00	-	9.62
DISTRICT OFFICE	3.00	20.96	3.00	16.19	43.15
	<b>21.00</b>	<b>198.22</b>	<b>259.50</b>	<b>30.99</b>	<b>509.71</b>