

West Bonner County School District Budget Hearing

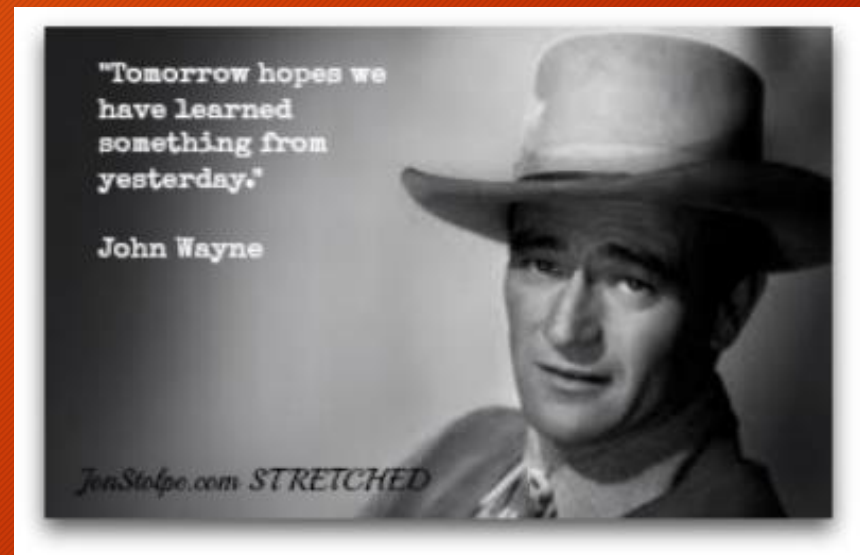


June 18, 2025

Things to Cover



- Enrollment/FTE
- Protected Units
- Staffing
- Revenues
- Expenditures
- Levy Funds
- Other Funds
- What's Coming Up



Enrollment/ADA Information



- Enrollment counts are the number of students actively enrolled in school.
- Average daily attendance (ADA) counts are the funded portions of student enrollment. A student must attend 240 minutes (4 hours) per day to be counted as a full day for funding purposes. For the 25-26 school year, the minimum instructional days are 152.
- ADA funding means that if you have 100 students which attend school 90% of the time -you will be funded for 90 students even though you educate and have expenses for 100 students.
- It takes an average of 20 students to fund 1 Teacher.

Protected Units - 47.32



- Funded on Protected ADA and Units: 47.32

Location	Projected Enrollment	Ave ADA %	Projected ADA	Protected ADA	Protected Units
Priest River Elementary	340	91.8%	312.12	313.36	12.86
Idaho Hill Elementary	123	91.1%	112.05	118.13	4.86
Priest Lake Elementary	41	92.5%	37.9	45.81	2.8
JH/HS	382	90.3%	344.94	358.61	23.37
SPED				49.81	3.44
Totals				885.72	47.32

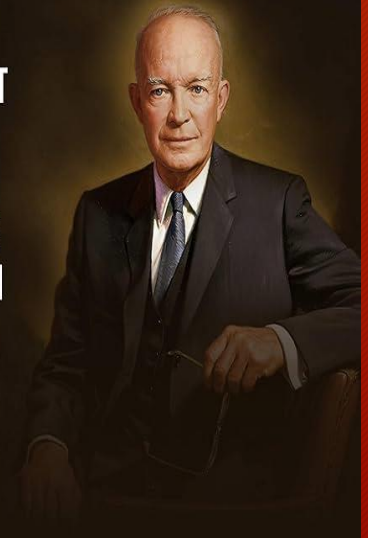
Why are we budgeting on Protection?



- Projected units come in at 46.06 based upon student enrollment and average daily attendance. This is slightly lower than the Protected ADA and units count of 47.32
- If Enrollment & ADA are higher than either projected or protected, then district will be funded at that level.

“WHAT COUNTS IS NOT NECESSARILY THE SIZE OF THE DOG IN THE FIGHT- IT’S THE SIZE OF THE FIGHT IN THE DOG.”

-Dwight D. Eisenhower



Staffing



	Reimbursed FTE	Actual FTE
Certified Instructional	48.32	50.03
Certified Pupil Services	3.74	3
Administrative	3.54	5
Classified Staff	17.75	27.64
Literacy & Math/Science		2.365
Title I		4.11 Cert & 3.26 Class
Title VIB & VIB Preschool		3.88 Class
Technology		.04
Food Services		3.99
Transportation		3.99
Levy Funded		*

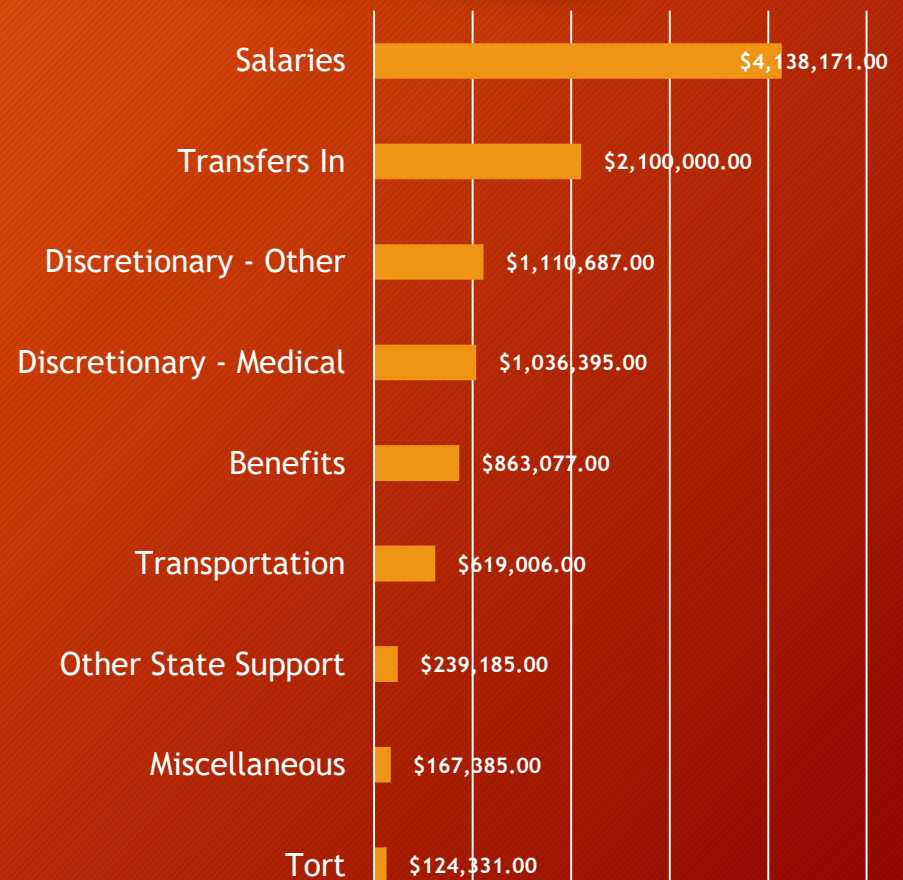
**Note: Levy funded FTE = 3 SPED teachers reclassified from GF, Music, Art, Athletic Director(s), Psych & Nurse Support - overall support of general fund \$2.1M*

FTE is calculated on hours per day worked and the number of days worked per year

General Fund Proposed Revenue Budget



Revenue Source	Proposed Budget
Salary Apportionment	\$4,138,171
Benefit Apportionment	\$863,077
Discretionary Funds - Insurance	\$1,036,395
Discretionary Funds - Other	\$1,110,687
Transportation Reimbursement	\$619,006
Literacy Funds	\$165,798
Math/Science Funds	\$14,200
College/Career	\$21,080
Dyslexia	\$8,058
Liability Insurance (Tort)	\$124,331
Other Miscellaneous Revenue	\$167,385
Revenue in Lieu of Tax	\$30,049
Transfers In to General Fund	\$2,100,000
	\$10,398,237



General Fund Proposed Expenditure Budget

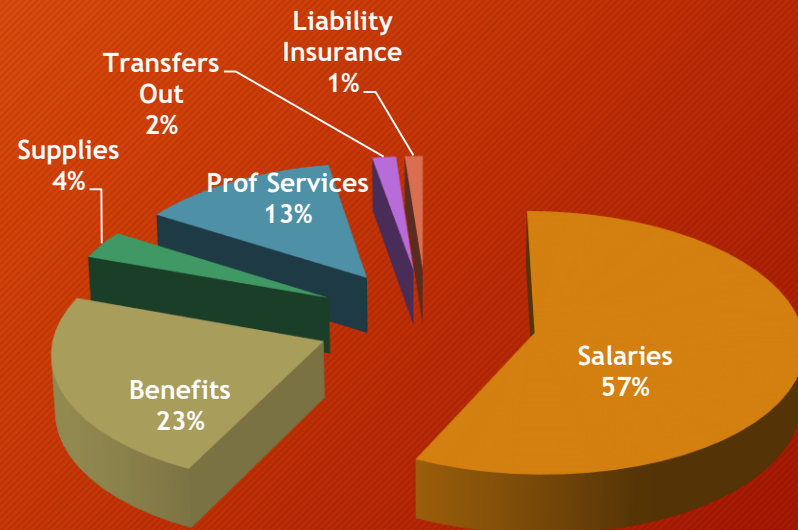


Program	Proposed Budget		Program	Proposed Budget
Elementary	\$2,105,335		Library	\$176,386
Secondary	\$1,771,106		Technology	\$497,010
CTE	\$349,910		Board	\$12,278
Exceptional Child	\$765,484		District Admin	\$275,024
Ex Child Preschool	\$94,412		School Admin	\$652,807
Summer School	\$18,300		Business Operations	\$606,818
Counselor/Nurse	\$272,319		Maint/Cust/Grounds	\$1,505,873
General SPED	\$202,796		Transportation & Gen Transp	\$787,165
Instr. Improvement	\$140,914		Transfers Out	\$164,300
			TOTAL PROPOSED	\$10,398,237

Expenditures by Category



Category	Proposed Budget
Salaries	\$5,949,014
Benefits	\$2,414,171
Supplies	\$368,300
Professional Services	\$1,378,121
Liability Insurance	\$124,331
Transfers Out	\$164,300
	\$10,398,237



Revenue Source to Expenditure



General Fund Revenues and Expense Amounts per Revenue Source

	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)

Revenue Source to Expenditure - continued



General Fund Unfunded Amounts

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)

Revenue Source to Expenditure - continued



General Fund Shortfall & Transfers In

Revenue to Expense Shortfall	(\$312,817)
Unfunded Expenses	(1,787,183)
Total GF Shortfall	(\$2,100,000)
Transfer in from 102 Levy	\$1,253,732
Transfer in from 104 Levy (2025-27)	\$846,268
Total Transfers In	\$2,100,000

Reconciliation of General Fund by Levy Transfers

Transfer Reconciliation



Transfers In	Amount	Into Fund	Out of Fund	Transfers Out	Amount2	Notes
100.460.000.102.000	\$ 1,253,732.00	100	102	102.920.810.000.000	\$ 1,253,732.00	Prior levy funds that were applied to the 25-26 levy proposal
100.460.000.104.000	\$ 846,268.00	100	104	104.920.810.000.000	\$ 846,268.00	Levy funds requested in the 25-27 levy vote.
104.460.000.102.000	\$ 7,190.00	104	102	102.920.810.104.000	\$ 7,190.00	Prior levy funds that were applied to the 25-26 levy proposal
104.460.000.103.000	\$ 41,461.00	104	103	103.920.810.104.000	\$ 41,461.00	Prior levy funds that were applied to the 25-26 levy proposal
104.460.000.110.000	\$ 125,675.00	104	110	110.920.810.104.000	\$ 125,675.00	Penalty and interest funds that were applied to the 25-26 levy proposal
251.460.000.000.261	\$ 44,644.00	251	261	261.920.810.000.251	\$ 44,644.00	Transferred as allowed by federal fund transferability
251.460.000.000.271	\$ 62,627.00	251	271	271.920.810.000.251	\$ 62,627.00	Transferred as allowed by federal fund transferability
290.460.000.000.000	\$ 100,000.00	290	100	100.920.810.290.000	\$ 100,000.00	Transferred for food services deficit
424.460.000.100.000	\$ 64,300.00	424	100	100.920.810.424.000	\$ 64,300.00	Bus Depreciation transferred to Bus Acquisitions Account
424.460.000.104.000	\$ 25,000.00	424	104	104.920.810.424.000	\$ 25,000.00	Prior levy funds that were applied to the 25-26 levy proposal
424.460.000.110.000	\$ 75,000.00	424	110	110.920.810.424.000	\$ 75,000.00	Penalty and interest funds that were applied to the 25-26 levy proposal

Supplemental Levy



- 2025-27 Supplemental Levy Amount is \$5,353,440.60 (\$1,840,940.60 to be certified)
- This levy supports the general fund expenditures and makes up 20.2% of the general fund's revenue.
- The 2025-27 levy rate is projected to be 43¢ per thousand.
- This levy supports the following programs and district operations:
 - Student Enrichment Activities
 - School & Classroom Resources
 - Additional Student Classes
 - Funding for Teacher & Support Staff Jobs
 - Bus Acquisitions
 - School Operating Expenses
 - School Health Services

Other Funds



Fund	Proposed
102 Supplemental	\$1,260,922
103 Supplemental	\$41,461
104 Supplemental	\$2,015,266
110 Penalty & Interest	\$200,675
130 General Fund Grants	\$31,371
175 Insurance Buydown	\$110,307
245 Technology	\$113,323
246 Safe & Drug Free	\$13,514
251 Title I	\$545,621

Fund	Proposed
257 Title VIB	\$287,295
258 Title VIB Preschool	\$13,105
261 Title IV	\$44,644
271 Title II	\$62,627
290 Food Services	\$500,000
424 Bus Acquisitions	\$164,300
435 School Facilities Fund	\$512,500
Total Other Funds	\$5,916,931

Budget Notes



- Included in budget
 - A reconciled budget that does not use reserve funds for reconciliation
 - However, general fund is reconciled by using \$2.1M in levy funds.
 - Levy funds will support instructional supplies & materials. Student activities and associated transportation.
 - Levy funds include 3 SPED Teachers which were reclassified from general fund
 - New state moneys for salaries were planned in budget.
 - Budget categories closely match 24-25 expenditure levels.

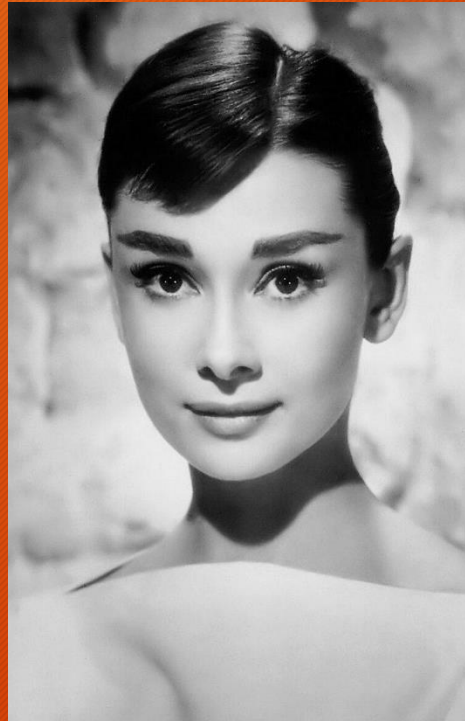
What's Coming Up??



- Adjusting operations as needed to lower basic education enrollments.
- Supporting salary schedules based upon “average” state salary and still having competitive salaries.
- Stabilizing funding levels to expenditure levels. Planning for inflation as much as possible.
- Summer review of Food Services Program
- Review of Average Daily Attendance to determine why it is low 90% instead of 95-96%



Questions



“Nothing is
impossible, the
word itself says
I'm possible!”

Audrey Hepburn