



**WHERE GRIT
MEETS GREATNESS**

**WEST BONNER COUNTY
SCHOOL DISTRICT #83**

2026-27 Budget Presentation

Priest River, Idaho at Confluence of Priest and Pend Oreille Rivers

Agenda

- **Overview of Budget Process and Packet**
- **General Fund**
 - **Fund Balance and Summary**
 - **Revenues**
 - **Expenditures**
 - **Multi-Year Projection and Cash Flow**
- **All Other Funds**
 - **Nonmajor Special Revenues**
 - **Title**
 - **Special Education**
 - **Child Nutrition**
 - **All Other**
 - **Capital Funds**
- **Next Steps**

Overview of Budget Process and Packet

- Main Document & State Required Format
- Page 1-4 – Required state docs
- Page 5– Summary of All Funds
- Page 6-62 – FY26 and FY27 Budgeted Financials by Fund, Function and Object
- Budget Presentation and Booklet
 - Narrative and summary of budget in a more understandable format

How to Read - Summary of All Funds

- Summary of All Funds – Page 5 of the budget packet
- First, we will review the General Fund (column 1) which is the District’s main operating budget
- Second, we will review all other funds (column 2), which are funds restricted for specific federal, state, local and facility purposes

| SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET | | | | | |
|---|--------------------|-----------------------------|---------------------------|---------------------------|---------------------------|
| ALL FUNDS | | | | | |
| School District Number: | | 83 | | | |
| School District Name: | | WEST BONNER COUNTY DISTRICT | | | |
| | | GENERAL M & O FUND #100 | ALL OTHER FUNDS | TOTAL FUNDS | |
| Budget Line | REVENUES | Proposed Budget 2026-2027 | Proposed Budget 2026-2027 | Proposed Budget 2026-2027 | |
| #01 | Beginning Balances | \$ 4,380,948.00 | \$ 3,282,000.00 | 7,662,948.00 | |
| #39 | Local Revenue | 2,378,023.00 | - | 2,378,023.00 | |
| #41 | County Revenue | - | 225,130.00 | 225,130.00 | |
| #55 | State Revenue | 9,016,267.00 | 548,080.00 | 9,564,347.00 | |
| #68 | Federal Revenue | 50,000.00 | 1,218,921.00 | 1,268,921.00 | |
| #72 | Other Sources | - | - | - | |
| #76 | Transfers* | 110,000.00 | 613,383.00 | 723,383.00 | |
| Totals | | \$ 15,935,238.00 | \$ 5,887,514.00 | 21,822,752.00 | |
| | | GENERAL M & O FUND #100 | ALL OTHER FUNDS | TOTAL FUNDS | |
| Budget Line | OBJ # | EXPENDITURES | Proposed Budget 2026-2027 | Proposed Budget 2026-2027 | Proposed Budget 2026-2027 |
| #63 | 100 | Salaries | \$ 6,501,350.00 | \$ 723,141.00 | 7,224,491.00 |
| #63 | 200 | Benefits | 3,011,299.00 | 411,699.00 | 3,422,998.00 |
| #63 | 300 | Purchased Services | 1,774,482.00 | 240,989.00 | 2,015,471.00 |
| #63 | 400 | Supplies & Materials | 710,576.00 | 541,830.00 | 1,252,406.00 |
| #63 | 500 | Capital Outlay | - | 950,000.00 | 950,000.00 |
| #63 | 600 | Debt Retirement | 10,500.00 | - | 10,500.00 |
| #63 | 700 | Insurance & Judgments | 164,000.00 | - | 164,000.00 |
| #63 | 800 | Transfers* | 615,342.00 | 108,041.00 | 723,383.00 |
| #66 | | Contingency Reserve** | 572,215.00 | - | 572,215.00 |
| #79 | | Unappropriated Balances | 2,575,474.00 | 2,911,814.00 | 5,487,288.00 |
| Totals | | \$ 15,935,238.00 | \$ 5,887,514.00 | 21,822,752.00 | |

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

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

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How to Read Budget Detail - Revenues

- Fund Details – Starting on page 6 of the budget packet
- Each fund will have a revenue detail (1 page summary) and an expenditure detail (2 page summary)
- Example of Revenue Page (read from left to right):

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

GENERAL M & O
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

| Line | Code | REVENUES Item | Prior Year Budget | Proposed Budget | | Line | Code | REVENUES Item | Prior Year Budget | Proposed Budget | |
|------|--------|-------------------------------------|-------------------|-----------------|----------------|--------|--------|---|-------------------|-----------------|-----------------|
| | | | | Line Amounts | Totals | | | | | Line Amounts | Totals |
| 1 | 320000 | Estimated Fund Balance, July 1 | \$5,069,540.29 | ***** | \$4,380,948.00 | 40 | 429000 | Other County | | | |
| 2 | | | | | | 41 | 420000 | TOTAL COUNTY | 0.00 | ***** | 0.00 |
| 3 | 411100 | Taxes - General M & O | | | | 42 | | | | | |
| 4 | 411200 | Taxes - Supplemental | 1,840,940.00 | 1,904,624.00 | | 43 | 431100 | Base Support Program | 6,285,253 | 6,623,879.00 | |
| 5 | 411300 | Taxes - Emergency | | | | 44 | 431200 | Transportation Support | 619,006.00 | 612,500.00 | |
| 6 | 411400 | Taxes - Tort | 124,331.00 | 113,399.00 | | 45 | 431400 | Exceptional Child/SED Support | | | |
| 7 | 411500 | Taxes - Cooperative | | | | 46 | 431500 | Border Tuition Support | | | |
| 8 | 411600 | Taxes - Tuition | | | | 47 | 431600 | Tuition Equivalency | | | |
| 9 | 411700 | Taxes - Migrant | | | | 48 | 431800 | Benefit Apportionment | 863,077.00 | 901,694.00 | |
| 10 | 411900 | Taxes - Other | | | | 49 | 431900 | Other State Support | 266,399.10 | 779,580.00 | |
| 11 | 412100 | Taxes - Plant Facility | | | | 50 | 432100 | Driver Education Program | | | |
| 12 | 412500 | Taxes - Bond & Interest | | | | 51 | 432400 | Professional Technical Program | | | |
| 13 | | TOTAL TAXES | 1,965,271.00 | ***** | 2,018,023.00 | 52 | | | | | |
| 14 | 413000 | Penalty: Delinquent Taxes | | 15,000.00 | | 53 | 438000 | Revenue in Lieu of/Tax Replacement | 30,049.00 | 30,049.00 | |
| 15 | | | | | | 54 | 439000 | Other State Revenue | | 68,565.00 | |
| 16 | 414100 | Tuition From Individuals | | | | 55 | 430000 | TOTAL STATE | 8,063,784.10 | ***** | 9,016,267.00 |
| 17 | 414200 | Tuition From Districts in Idaho | | | | 56 | | | | | |
| 18 | 414300 | Tuition From Out of State Districts | | | | 57 | | | | | |
| 19 | | | | | | 58 | 442000 | Indirect Unrestricted Federal | | | |
| 20 | 415000 | Earnings on Investments | 64,865.00 | 200,000.00 | | 59 | 443000 | Direct Restricted Federal | | | |
| 21 | | | | | | 60 | 445100 | Title I - ESEA | | | |
| 22 | 416100 | School Food Service | | | | 61 | 445300 | Perkins V - CTE | | | |
| 23 | 416200 | Meal Sales: Non-reimbur. | | | | 62 | 445400 | Adult Education | | | |
| 24 | 416900 | Other Food Sales | | | | 63 | 445500 | Child Nutrition Reimbursement | | | |
| 25 | | | | | | 64 | 445600 | IDEA Part B (School Age & Preschool) | | | |
| 26 | 417100 | Admissions/Activities | | | | 65 | 445900 | Other Indirect Federal Programs | | 50,000.00 | |
| 27 | 417200 | Bookstore Sales | | | | 66 | 448200 | Impact Aid - P.L. 874 | | | |
| 28 | 417300 | Clubs, Org. Dues, Etc. | | | | 67 | 440000 | TOTAL FEDERAL | 0.00 | ***** | 50,000.00 |
| 29 | 417400 | School Fees & Charges | | | | 68 | | | | | |
| 30 | 417900 | Other Student Revenues | | | | 69 | 451000 | Proceeds: Bonds, Principal, Loan, et al | | | |
| 31 | | | | | | 70 | 453000 | Proceeds: Disposal of Real or Personal | | | |
| 32 | 418100 | Community Service | | | | 71 | | | | | |
| 33 | | | | | | 72 | 450000 | TOTAL OTHER | 0.00 | ***** | 0.00 |
| 34 | 419100 | Rentals | 17,520.00 | | | 73 | | | | | |
| 35 | 419200 | Contributions/Donations | 196,187.12 | 145,000.00 | | 74 | | TOTAL REVENUES | 10,307,627.22 | ***** | 11,444,290.00 |
| 36 | 419300 | Transportation Fees | | | | 75 | | | | | |
| 37 | 419900 | Other Local | | | | 76 | 460000 | FUND TRANSFERS IN | 0.00 | 110,000.00 | 110,000.00 |
| 38 | | TOTAL OTHER LOCAL | 278,572.12 | ***** | 360,000.00 | 77 | | | | | |
| 39 | 410000 | TOTAL LOCAL (Line 13 + 38) | 2,243,843.12 | ***** | 2,378,023.00 | 400000 | | TOTAL BEG BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76) | \$15,377,167.51 | ***** | \$15,935,238.00 |

2026-27 General Fund

Multi-Year Fund Balance Overview

| General Fund | 2024-25 Budget | 2025-26 Adopted Budget | 2025-26 Working Budget | 2026-27 Draft Budget | Change from FY26 to FY27 | % Change |
|--|---------------------|------------------------|------------------------|----------------------|--------------------------|----------|
| Beginning Fund Balance* | \$ 6,978,870 | \$ 5,069,520 | \$ 5,069,520 | \$ 4,380,948 | | |
| Revenues + Transfers In | \$ 8,828,866 | \$ 10,307,585 | \$ 11,560,412 | \$ 11,554,290 | \$ (6,122) | 0% |
| Expenditures + Transfers Out | \$ 10,738,216 | \$ 11,895,855 | \$ 11,583,614 | \$ 12,787,549 | \$ 1,203,935 | 10% |
| Surplus/Deficit (Revenues less Expenditures) | \$ (1,909,350) | \$ (1,588,270) | \$ (23,202) | \$ (1,233,259) | \$ (1,256,461) | |
| Ending Fund Balance | \$ 5,069,520 | \$ 3,481,250 | \$ 5,046,318 | \$ 3,147,689 | | |



Estimated 2025–26 year-end fund balance: \$4.3 million (midpoint between Adopted and Working Budget projections).

| Ending Fund Balance | 2024-25 Budget | 2025-26 Adopted Budget | 2025-26 Working Budget | 2026-27 Draft Budget |
|--|----------------|------------------------|------------------------|----------------------|
| Ending Fund Balance as a % of Revenue (33-801 A -5% Required) | | 57% | 34% | 27% |
| Ending Fund Balance as a % of Expenditures | | 47% | 29% | 25% |
| Ending Fund Balance - Months of Coverage for Annual Operating Expenditures | | 5.67 | 3.51 | 2.95 |

Notes for General Fund

Note 1: **Beginning Fund Balance is projected and remains subject to change until the 2024-25 and 2025–26 fiscal year has been fully closed and audited. The projected 2026–27 Beginning Fund Balance of \$4.38 million is based on estimated 2025–26 actual financial results and projected year-end activity, rather than the Adopted or Working Budget ending balances. The projected 2025–26 year-end fund balance is approximately \$4.3 million, which falls between the Adopted Budget estimate of \$3.48 million and the Working Budget estimate of \$5.05 million. Budget projections are intentionally conservative, assume full expenditure of appropriated budgets, and remain subject to change as final state and federal funding allocations, including potential IDEA funding adjustments, become available.*

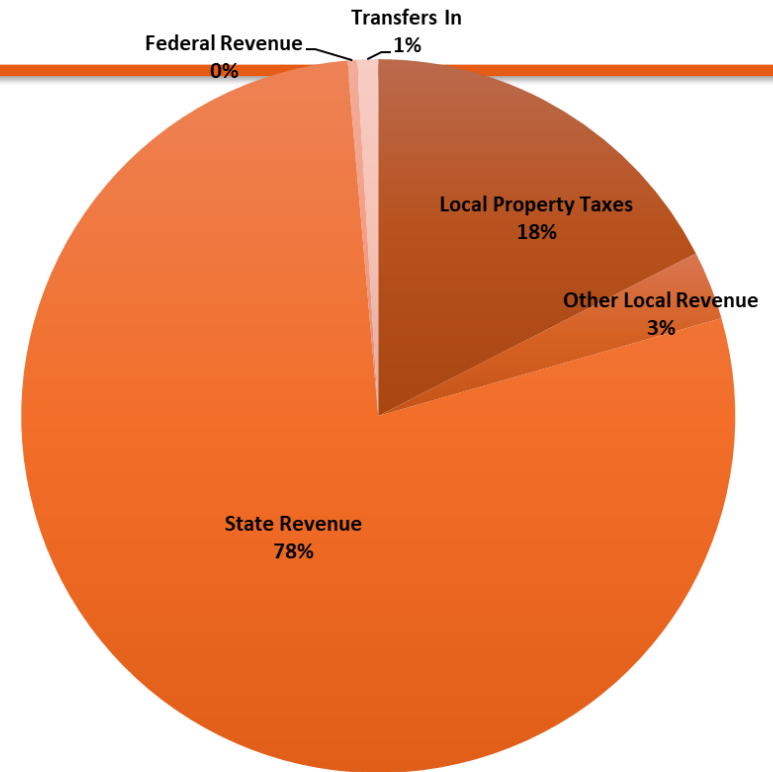
Note 2: General Fund Consolidation (2026-27)

General Fund sub-funds (101-175) will be consolidated into Fund 100 to simplify financial reporting, improve visibility of cash and fund balances, reduce unnecessary transfers, and align with accounting best practices.

To maintain transparency and Board oversight, levy-funded expenditures and other locally designated spending will continue to be tracked through Subject Codes 950-999 within the District's existing account code structure.

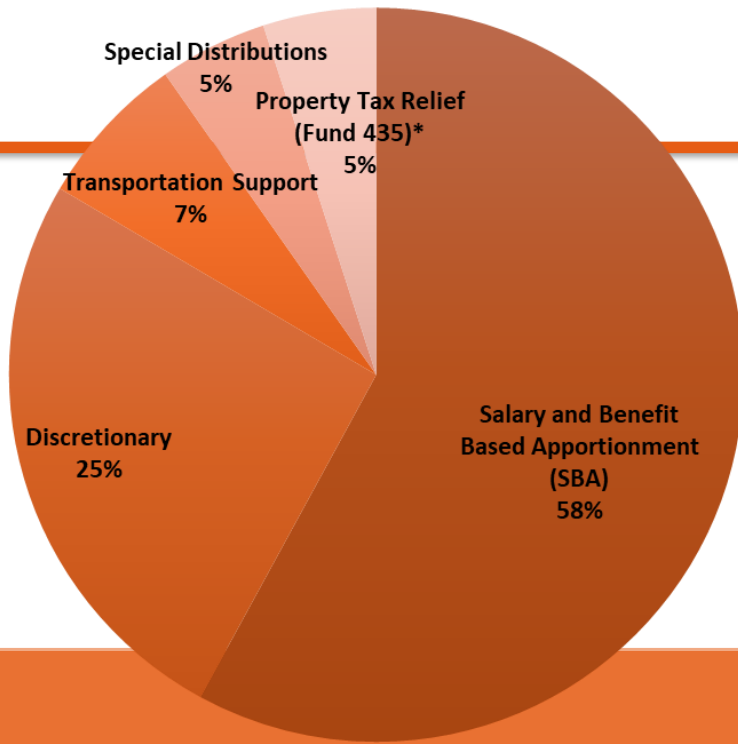
General Fund Revenue

- State funding remains the District's primary revenue source, representing 78% of General Fund revenues. Local property taxes provide 18% of funding, while other local, federal, and other transfers in account for the remaining 4%.



| Funding Category | FY26 Budget | FY26 Working Budget | FY27 Proposed Budget | FY26 vs. FY27 |
|-----------------------------------|-------------------|---------------------|----------------------|----------------|
| Local Property Taxes | 1,965,271 | 1,690,668 | 2,018,023 | 327,355 |
| Other Local Revenue | 278,572 | 440,307 | 360,000 | (80,307) |
| State Revenue | 8,063,724 | 9,429,437 | 9,016,267 | (413,170) |
| Federal Revenue | - | - | 50,000 | 50,000 |
| Transfers In | - | - | 110,000 | 110,000 |
| Total General Fund Revenue | 10,307,567 | 11,560,412 | 11,554,290 | (6,122) |

State Revenue



Base state support = 83% of all state funding is from the SBA + Discretionary funding formula

| State Revenues | FY26 Budget | FY26 Working Budget | FY27 Proposed Budget | FY26 vs. FY27 |
|--|------------------|---------------------|----------------------|------------------|
| Base Support Program: | | | | |
| Salary Based Apportionment + Discretionary | 6,285,253 | 6,707,529 | 6,623,879 | (83,650) |
| Benefit Apportionment | 863,077 | 919,952 | 901,694 | (18,258) |
| Transportation Support | 619,006 | 612,500 | 612,500 | - |
| Special Distributions | 296,388 | 402,352 | 429,407 | 27,055 |
| Property Tax Relief (Fund 435)* | 512,500 | 787,104 | 448,787 | (338,317) |
| Total State Revenue | 8,576,224 | 9,429,437 | 9,016,267 | (413,170) |

***Reduces Supplemental Levy - Tax Relief to Local Tax Payers**

Property Tax Relief

| Property Tax Relief - Impact to Levy Rate | | | | | |
|--|----|---------------|-----------------|--------------|------------------|
| District Taxable Assessed Value | \$ | 5,797,311,139 | | | |
| | | | | | |
| Revenue | | Amount | Tax per \$1,000 | Amount2 | Tax per \$1,0002 |
| Authorized Supplemental Levy | \$ | 2,353,441 | \$ 0.41 | \$ 2,353,441 | \$ 0.41 |
| Less: Tax Relief | \$ | (787,104) | \$ (0.14) | \$ (448,786) | \$ (0.08) |
| Updated Supplemental Levy | \$ | 1,566,337 | \$ 0.27 | \$ 1,904,655 | \$ 0.33 |
| | | | | | |
| Property Tax Relief for Average Home Owner | | 2025-26 | | 2026-27 | |
| Median Home - Assessed Value | \$ | | 375,000 | \$ | 375,000 |
| Annual School Property Tax - Before Tax Relief | \$ | | 152 | \$ | 152 |
| Tax Relief Savings for Average Home Owner | \$ | | (51) | \$ | (29) |
| Annual School Property Tax - After Tax Relief | \$ | | 101 | \$ | 123 |

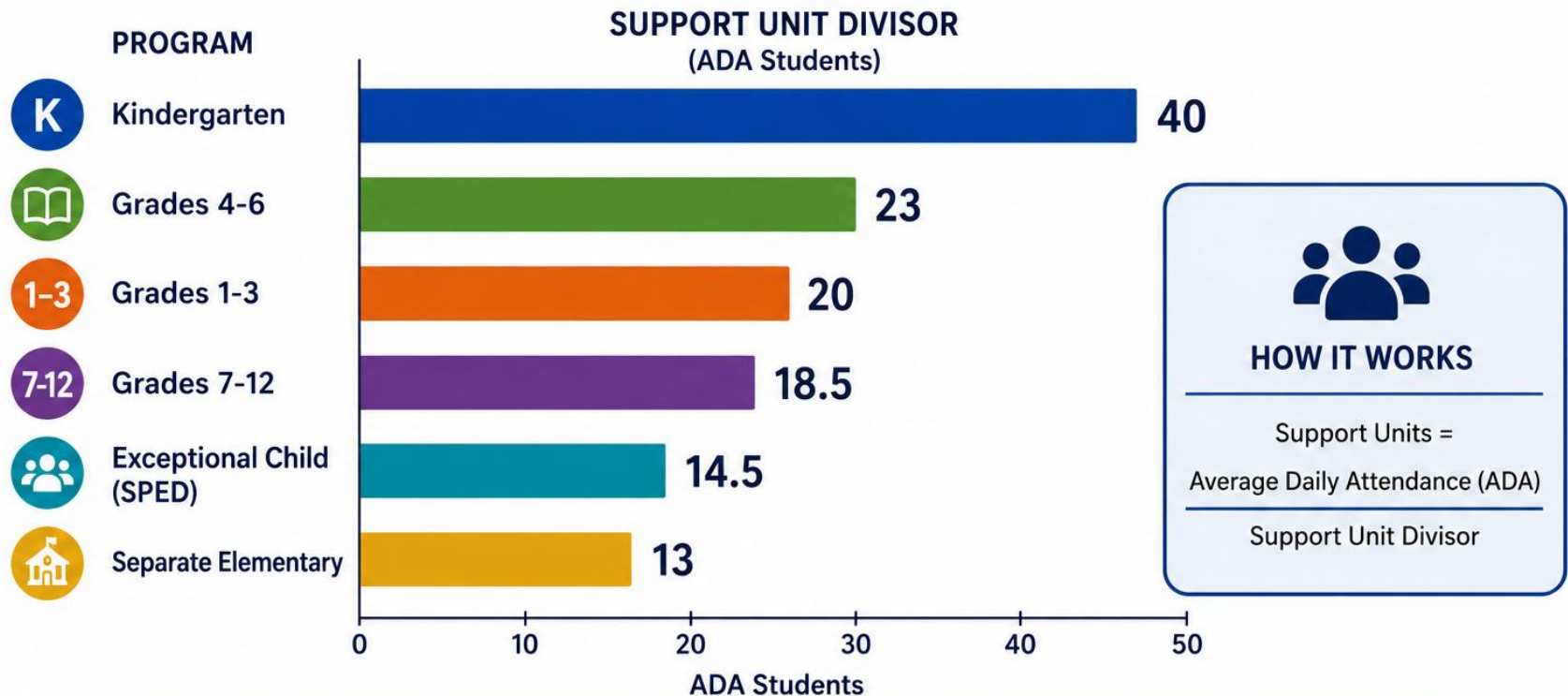
Property Tax Relief funding continues to offset a portion of local levy collections and provides additional state support intended to reduce the reliance on local taxpayers. While the funding helps stabilize local tax rates, the allocation remains outside of the District's direct control and is subject to legislative changes during future budget cycles.

Enrollment and Support Units

IDAHO SUPPORT UNIT DIVISORS

ADA Required to Generate One Support Unit

Lower divisors generate support units more quickly and result in higher funding per student.



A lower divisor means fewer ADA students are needed to generate one support unit, resulting in more support units—and more funding—at the same enrollment level.

Enrollment and Support Units

ENROLLMENT BY GRADE LEVEL

| Grade Level | Prior Year 3 | Prior Year 2 | Prior Year 1 | Base Year | Year 2 | Year 3 |
|-------------------------|--------------|--------------|--------------|--------------|------------|------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| K | 103 | 56 | 74 | 51 | 51 | 51 |
| 1 | 108 | 100 | 60 | 93 | 54 | 54 |
| 2 | 77 | 95 | 79 | 66 | 82 | 48 |
| 3 | 100 | 68 | 92 | 95 | 68 | 85 |
| 4 | 75 | 90 | 71 | 99 | 94 | 70 |
| 5 | 88 | 70 | 80 | 81 | 94 | 90 |
| 6 | 92 | 160 | 120 | 148 | 132 | 84 |
| 7 | 89 | 82 | 70 | 67 | 75 | 69 |
| 8 | 96 | 76 | 73 | 80 | 65 | 72 |
| 9 | 88 | 95 | 74 | 73 | 79 | 54 |
| 10 | 103 | 67 | 80 | 70 | 66 | 72 |
| 11 | 65 | 64 | 55 | 70 | 61 | 58 |
| 12 | 60 | 49 | 49 | 43 | 63 | 55 |
| Total K-12 | 1,144 | 1,072 | 977 | 1,036 | 985 | 861 |
| Preschool (SPED) | 5 | 11 | 12 | 8 | 8 | 8 |
| Total Enrollment | 1,149 | 1,083 | 989 | 1,044 | 993 | 869 |

ENROLLMENT LEVEL



- 6th grade has the highest enrollment in the base year (148 students).
- Enrollment in grades K-12 is projected to decline by 175 students (16.9%) from the base year to Year 3 (2027-28).
- Projections are based on grade level trends experienced in prior years.

Enrollment and Support Units

| Mid-Term Support Units | 2024-25 | 2025-26 | Projected 2026-27 | Projected 2027-28 |
|----------------------------|--------------|--------------|----------------------|----------------------|
| Preschool (SPED) | 0.00 | 0.31 | 0.31 | 0.31 |
| K | 1.64 | 1.11 | 1.12 | 1.12 |
| 1-3 Less Exceptional | 9.13 | 10.32 | 8.10 | 7.31 |
| 4-6 Less Exceptional | 7.23 | 9.05 | 9.29 | 8.70 |
| 7-12 Less Exceptional | 23.21 | 24.14 | 24.12 | 22.37 |
| Alternative | 0.00 | 0.00 | 0.00 | 0.00 |
| JDC | 0.00 | 0.00 | 0.00 | 0.00 |
| Summer Alternative | 0.15 | 0.10 | 0.10 | 0.10 |
| Summer Juvenile | 0.00 | 0.00 | 0.00 | 0.00 |
| Exceptional Elementary 1-3 | 1.15 | 1.18 | 1.08 | 1.01 |
| Exceptional Elementary 4-6 | 0.80 | 0.99 | 0.91 | 0.85 |
| Exceptional Secondary | 1.52 | 1.52 | 1.52 | 1.45 |
| Separate Elementary | 3.47 | 2.90 | 2.64 | 2.45 |
| Total Support Units | 48.30 | 51.62 | 49.19 | 45.67 |

- **Salary & Benefit Apportionment:** FY27 revenue projections are based on **49.19 Midterm Support Units**.
- **Discretionary Funding:** FY27 revenue projections are based on **48.19 Best 28 Weeks Support Units**.

Enrollment and Support Units

- **Attendance Drives Funding**

- Enrollment: 993 students
- Average Daily Attendance (ADA): 864 students
- Average Attendance Rate: 87.0%
- Support Units Generated: 49.19
- Estimated Value per Support Unit: \$154,000

- **Financial Impact**

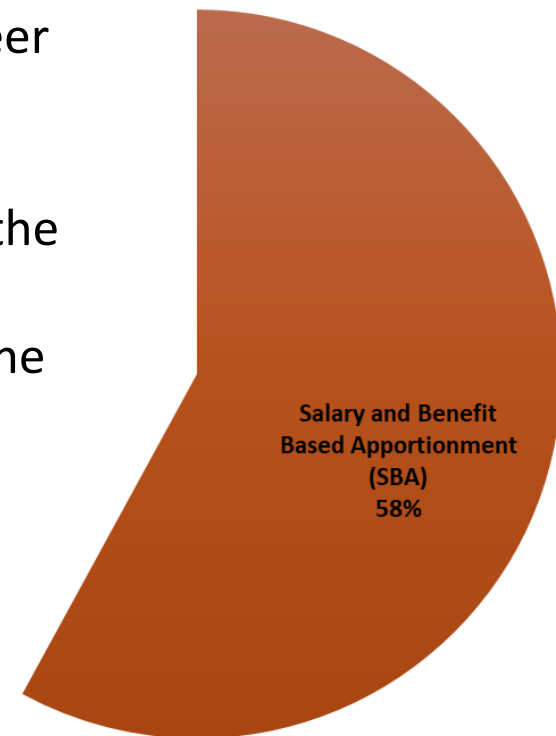
- Each 1% increase in attendance is estimated to generate approximately 0.5 additional Support Units
- 0.5 Support Units = approximately \$77,000 in additional annual state funding
- Each student absence reduces state funding by approximately \$58 per day

- **Opportunity**

- Increasing attendance from 87% to 90% could generate approximately \$231,000 in additional annual state funding while providing students with more instructional time and improved academic outcomes.

Base Support – Salary Based Apportionment

- Support units tell us how many positions the state will fund
- State determines average salary that will be funded
 - Teachers & Certified - average salary of state career ladder placements
 - Classified - set dollar amount by state
 - Administrative - set dollar amount multiplied by the Admin Experience Factor
- State funds the PERSI and FICA/Medicare portion of the salary apportionment



Salary Based Apportionment (SBA)

| State Foundation Payment Revenue | | FY26 Working | | | FY27 Proposed | | | FY26 vs. FY27 Funding Difference |
|--|---------------------------------|--------------------------|---------------|---------------------|-----------------|---------------|---------------------|--|
| Support Units (A) | | 51.49 | | | 49.19 | | | |
| Salary Based Apportionment (SBA) Funding | Staff Allowance Ratio (B) | Staff Allowance (A*B) | Funded Salary | Funding | Staff Allowance | Funded Salary | Funding | |
| Administrator Funding | 0.075 | 3.86 | \$ 65,802 | \$ 254,950 | 3.69 | \$ 73,269 | \$ 269,990 | \$ 15,040 |
| Teacher Funding | 1.021 | 52.57 | \$ 59,233 | \$ 3,113,951 | 50.22 | \$ 60,850 | \$ 3,054,842 | \$ (59,109) |
| Pupil Services Funding | 0.079 | 4.07 | \$ 57,252 | \$ 232,885 | 3.89 | \$ 57,777 | \$ 224,431 | \$ (8,454) |
| Classified Support Staff Fu | 0.375 | 19.31 | \$ 41,964 | \$ 810,272 | 18.45 | \$ 41,964 | \$ 773,764 | \$ (36,509) |
| Total Salary Apportionment | | | | \$ 4,412,058 | | | \$ 4,323,027 | \$ (89,032) |
| Benefit - Apportionment (Retirement & Taxes) | | | | \$ 919,952 | | | \$ 901,694 | \$ (18,257) |
| Total SBA | | 79.81 | | \$ 5,332,010 | 76.25 | | \$ 5,224,721 | \$ (107,289) |

- For FY27, the State did not increase funded salary amounts
- Funded salary changes are attributable to employee movement through the Career Ladder and Administrator Salary Matrix based on experience and education
- Classified staff funding remains based on fixed statutory amounts that were unchanged

SBA: State Funded Salary vs. WB Actual Salary

How Do West Bonner General Fund Salaries Compare to State Funding Levels?

| Salary Based Apportionment (SBA) Funding | State Allowance | | | West Bonner Actuals* | | | GF Salaries Above State Funding (A) | GF Positions Above State Funding (A/B) |
|---|---------------------|-------------------|---------------------|----------------------|--------------------|---------------------|-------------------------------------|--|
| | Staff Allowance FTE | Funded Salary | Funded Salaries | Actual Staff FTE | Average Salary (B) | Actual Salaries | | |
| Administrator Funding | 3.69 | \$ 73,269 | \$ 269,990 | 6.00 | 95,287.67 | \$ 571,726 | \$ 301,736 | 3 |
| Teacher Funding | 50.22 | \$ 60,850 | \$ 3,054,842 | 59.60 | 62,558.89 | \$ 3,728,510 | \$ 673,668 | 11 |
| Pupil Services Funding | 3.89 | \$ 57,777 | \$ 224,431 | 3.00 | 60,402.33 | \$ 181,207 | \$ (43,224) | (1) |
| Classified Support Staff Funding | 18.45 | \$ 41,964 | \$ 773,764 | 31.18 | \$ 48,361 | \$ 1,507,911 | \$ 734,147 | 15 |
| Total Salary Apportionment & Actual Salaries | 76 | \$ 233,860 | \$ 4,323,027 | 100 | \$ 266,610 | \$ 5,989,354 | \$ 1,666,327 | 28 |

* Excludes All Other Funds and Transportation. These programs have separate funding sources

Certified FTE is calculated based on a full-time contract. Classified FTE is calculated based on annual hours worked divided by 2,080 hours (full-time 260 work schedule recognized by the State).

- The State does not fully fund the staffing levels necessary to operate West Bonner's educational programs.
- The District supplements state funding with the levy and other local sources to maintain staffing levels and compensation necessary to serve students.

Discretionary Funding

| Discretionary Funding | Support Units | Discretionary per Unit | Funding | Support Units | Discretionary per Unit | Funding | FY26 vs. FY27 Funding |
|----------------------------|---------------|------------------------|---------------------|---------------|------------------------|---------------------|-----------------------|
| Health | 50.59 | \$ 23,472 | \$ 1,187,448 | 48.19 | 24,273 | \$ 1,169,737 | \$ (17,712) |
| Other | 50.59 | \$ 21,902 | \$ 1,108,022 | 48.19 | 23,472 | \$ 1,131,116 | \$ 23,093 |
| Total Discretionary | | \$ 45,374 | \$ 2,295,471 | | 47,745 | \$ 2,300,852 | \$ 5,382 |

- Based on Best 28 Weeks Support Units
- Lower support units reduce overall state funding
- Health Insurance Discretionary
 - West Bonner receives \$24,273 per support unit (ISBT non-state plan rate)
 - Health insurance premiums increased 13.5% (+\$167K)
 - State funding increase does not offset rising insurance costs
- Key Takeaway
 - Total discretionary funding increases only \$5,382
 - Cost increases continue to outpace state funding growth

General Fund Expenditures – by Object

| Expenditures by Object | FY26 vs FY27 | | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------|------------|--|
| | FY26 Budget | FY26 Working | FY27 Proposed | Change | % Change | Major Changes |
| Salaries | \$ 6,649,404 | \$ 6,510,650 | \$ 6,501,350 | \$ (9,300) | 0% | |
| Benefits | \$ 2,622,450 | \$ 2,624,957 | \$ 3,011,299 | \$ 386,342 | 15% | Medical Increase |
| | | | | | | Medicaid Contracted Services (Fund 260) + Increase in Innovate |
| Purchased Services | \$ 1,422,843 | \$ 1,383,868 | \$ 1,774,482 | \$ 390,614 | 28% | Licenses |
| Supplies & Materials | \$ 702,220 | \$ 675,508 | \$ 710,576 | \$ 35,068 | 5% | |
| Debt Retirement | \$ - | \$ - | \$ 10,500 | \$ 10,500 | | |
| Insurance & Judgements | \$ 124,331 | \$ 124,331 | \$ 164,000 | \$ 39,669 | 32% | Insurance Increase |
| Transfers Out | \$ 264,300 | \$ 264,300 | \$ 615,342 | \$ 351,042 | 133% | Bus Depreciation + Nutrition |
| Total Expenditures by Object | \$ 11,785,548 | \$ 11,583,614 | \$ 12,787,549 | \$ 1,203,935 | 10% | |

- FY27 expenditures increase 10% (\$1.2M), primarily driven by benefits and purchased services.
- Insurance, contracted services, software licenses for Home Learning/Innovate Academy, transportation, and nutrition support account for most of the increase.

General Fund Expenditures – by Function

| Expenditures by Function | FY26 Budget | FY26 Working | FY27 Proposed | FY26 vs FY27 | |
|---------------------------------------|----------------------|----------------------|----------------------|---------------------|------------|
| | | | | Change | % Change |
| Instructional | \$ 5,948,446 | \$ 5,914,339 | \$ 6,399,416 | \$ 485,077 | 8% |
| Instructional Support | \$ 2,299,644 | \$ 2,168,564 | \$ 2,298,359 | \$ 129,795 | 6% |
| District/Board Administration | \$ 287,302 | \$ 287,302 | \$ 373,725 | \$ 86,423 | 30% |
| Business Operations | \$ 606,818 | \$ 606,818 | \$ 513,107 | \$ (93,711) | -15% |
| Maintenace & Security | \$ 1,505,873 | \$ 1,505,873 | \$ 1,579,657 | \$ 73,784 | 5% |
| Transportation | \$ 873,165 | \$ 836,418 | \$ 1,007,943 | \$ 171,525 | 21% |
| Transfers Out | \$ 264,300 | \$ 264,300 | \$ 615,342 | \$ 351,042 | 133% |
| Total Expenditures by Function | \$ 11,785,548 | \$ 11,583,614 | \$ 12,787,549 | \$ 1,203,935 | 10% |

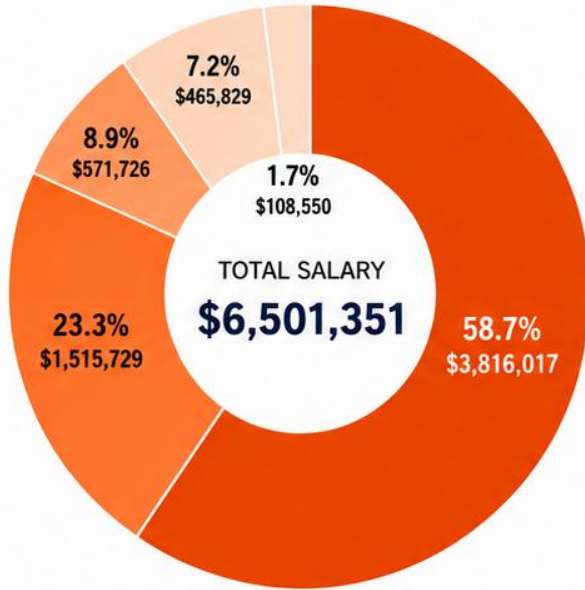
- The majority of district resources continue to be directed toward classroom instruction and student support.
- Operational increases are concentrated in transportation, maintenance, technology, and student services.

Staffing and FTE Overview

West Bonner County School District #83

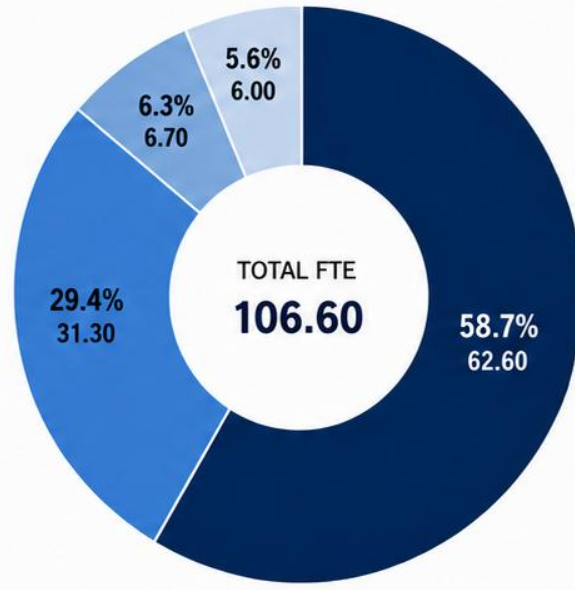
STAFFING GROUP COMPARISON: SALARY & FTE

SALARY COMPOSITION



■ Certified
 ■ Classified
 ■ Certified Administrators
 ■ Classified Administrators
 ■ Classified Subs

FTE COMPOSITION



■ Certified
 ■ Classified
 ■ Certified Administrators
 ■ Classified Administrators

| STAFFING GROUP | SALARY | FTE |
|--|---------------------|---------------|
| ■ Certified | \$ 3,816,017 | 62.60 |
| ■ Classified | \$ 1,515,729 | 31.30 |
| ■ Certified Administrators | \$ 571,726 | 6.00 |
| ■ Classified Administrators | \$ 465,829 | 6.70 |
| ■ Classified Subs | \$ 108,550 | 0.00 |
| ■ Certified Subs | \$ 23,500 | 0.00 |
| TOTAL | \$ 6,501,351 | 106.60 |

Positions

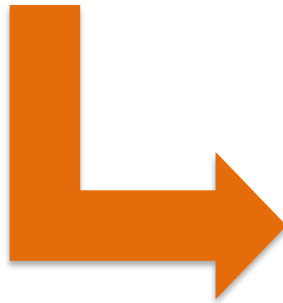
| Position | Districtwide | Home Learning | IHE | PLE | PRE | PRLHS | Transportation | Total |
|---|--------------|---------------|--------------|-------------|--------------|--------------|----------------|---------------|
| Principal | | | 1.00 | 0.50 | 1.00 | 1.00 | | 3.50 |
| SPED Director | 1.00 | | | | | | | 1.00 |
| Superintendent | 1.00 | | | | | | | 1.00 |
| Assistant Principal | | | | | | 0.50 | | 0.50 |
| Certified Administration Total | 2.00 | - | 1.00 | 0.50 | 1.00 | 1.50 | - | 6.00 |
| Counselor | | | | | 1.00 | 1.00 | | 2.00 |
| School Wide Nurse | 1.00 | | | | | | | 1.00 |
| Teacher | | 2.00 | 8.17 | 4.17 | 19.07 | 26.20 | | 59.60 |
| Instructional and Pupil Services | | | | | | | | |
| Certified Total | 1.00 | 2.00 | 8.17 | 4.17 | 20.07 | 27.20 | - | 62.60 |
| AP/Payroll | 0.96 | | | | | | | 0.96 |
| Board Clerk | - | | | | | | | - |
| Business Manager | 0.96 | | | | | | | 0.96 |
| HR/SPED Assistant | 0.96 | | | | | | | 0.96 |
| Technology Director | 0.33 | | | | | | | 0.33 |
| Network Admin | 1.92 | | | | | | | 1.92 |
| Operations Coordinator | 0.96 | | | | | | | 0.96 |
| Classified Administration Total | 6.10 | - | - | - | - | - | - | 6.10 |
| Aides | | | | | | 0.63 | | 0.63 |
| Behavior Interventionist Para | 0.64 | | | | | | | 0.64 |
| Facilities Assistant 1 | | | | 0.45 | 0.47 | | | 0.93 |
| Facilities Assistant 2 | | | 0.96 | | 2.43 | 1.92 | | 5.32 |
| Library & Speech Technicians & Personal Care Assistant | | | | | | 0.63 | | 0.63 |
| Maint/Custodial Supervisor | 1.92 | | | | | | | 1.92 |
| Paraprofessional | 0.08 | | 1.28 | 0.44 | 4.35 | 2.86 | | 9.01 |
| Personal Care-RN | | | | | | 0.71 | | 0.71 |
| Secretary | | 0.77 | 0.64 | 0.64 | 1.28 | 1.34 | | 4.66 |
| Bus Driver | | | | | | | 4.57 | 4.57 |
| Transportation Supervisor | | | | | | | 0.96 | 0.96 |
| Driver Trainer | | | | | | | - | - |
| Mechanic | | | | | | | 0.96 | 0.96 |
| Bus Aide | | | | | | | 0.37 | 0.37 |
| Hourly Classified Total | 2.64 | 0.77 | 2.87 | 1.53 | 8.53 | 8.10 | 6.86 | 31.30 |
| Total Classified | 8.74 | 0.77 | 2.87 | 1.53 | 8.53 | 8.10 | 6.86 | 37.40 |
| Total Staffing FTE | 11.74 | 2.77 | 12.04 | 6.19 | 29.60 | 36.80 | 6.86 | 106.00 |

Non-Salary Building and Department Budgets

| Notes | Non-Levy | Levy | Grand Total |
|--|------------------|----------------|------------------|
| Innovate Academy | 217,500 | 2,500 | 220,000 |
| Idaho Hill Elem | | 13,650 | 13,650 |
| Priest Lake Elem | | 3,780 | 3,780 |
| Priest River Elem | | 29,400 | 29,400 |
| Priest River Jr/Sr. Highschool | | 195,245 | 195,245 |
| Sub-Total Building Budgets | 217,500 | 244,575 | 462,075 |
| Board | 8,500 | | 8,500 |
| Business Services | 109,000 | | 109,000 |
| District Administration | 89,250 | | 89,250 |
| Districtwide Instructional | 1,000 | 6,000 | 7,000 |
| Maintenance | 123,100 | 150,000 | 273,100 |
| Department Budget - Nurse | | 1,500 | 1,500 |
| Professional Development | 49,212 | 58,887 | 108,099 |
| Safety & Security | 68,565 | | 68,565 |
| SPED | 172,147 | - | 172,147 |
| Technology | 169,019 | 65,981 | 235,000 |
| Transportation | 305,400 | 12,422 | 317,822 |
| Sub-Total Department Budgets | 1,095,193 | 294,790 | 1,389,983 |
| Utilities | 496,981 | 146,519 | 643,500 |
| Property Insurance & Liability | 164,000 | | 164,000 |
| Transfers Out to Other Funds: | | | - |
| Insurance Buydown - Nets with Transfer In | 110,000 | | 110,000 |
| Bus Depreciation | 90,981 | 150,000 | 240,981 |
| Child Nutrition | 264,361 | | 264,361 |
| Total Non-Salary and Benefit Expenditures | 2,439,016 | 835,884 | 3,274,900 |

Levy Dollars





| Expenditure by Funding Source | State + Other | Levy | Total Expenditures |
|---|-------------------|------------------|--------------------|
| Salaries & Benefits | 7,995,092 | 1,517,557 | 9,512,649 |
| Non-Salaries & Benefits | 1,973,674 | 685,884 | 2,659,558 |
| Transfers Out | 465,342 | 150,000 | 615,342 |
| Total Expenditures + Transfers Out | 10,434,108 | 2,353,441 | 12,787,549 |



| Levy Expenditures | Amount | FTE |
|--|------------------|------|
| Transportation - School Activities and Extracurriculars | 73,578 | N/A |
| School Health Services - Nurse & RN | 187,973 | 1.71 |
| Idaho Hill Elementary - Art, Music & SPED Teachers | 123,715 | 1.66 |
| Priest Lake Elementary - Art & Music | 49,484 | 0.66 |
| Priest River Elementary - Art, Music & SPED Teachers | 135,314 | 1.66 |
| Priest River Junior/High School - Electives & SPED | 176,500 | 2.00 |
| Priest River Junior/High School - Assistant Principal | 55,261 | 0.50 |
| Priest River Junior/High School - Co & Extracurricular Stipends & Athletic Directors | 288,933 | N/A |
| All Other Support Staff Salaries Above State Funding | 426,799 | N/A |
| Sub-Total - Levy - Salaries & Benefits | 1,517,557 | |
| Levy - All Other Expenditures | | |
| Innovate Academy Classroom Supplies | 2,500 | |
| Priest Lake Elem- Art, Music, Library & Classroom Resources | 3,780 | |
| Idaho Hill Elem - Art, Music, Library & Classroom Resources | 13,650 | |
| Priest River Elem - Art, Music, Library & Classroom Resources | 29,400 | |
| Priest River Junior/High School - Art, Music, Library & Classroom Resources | 70,030 | |
| Priest River Junior/High School - Co & Extra-Curricular Activities | 87,715 | |
| Priest River Junior/High School School - CTE | 37,500 | |
| Bus Depreciation - 1 Bus | 150,000 | |
| Department Budget - Districtwide Instructional | 6,000 | |
| Department Budget - Nurse | 1,500 | |
| Department Budget - Professional Development | 58,887 | |
| All Other School Operating Expenditures (Utilities, Transportation, Maintenance, Technology) | 374,922 | |
| Sub-Total - Levy - All Other Expenditures | 835,884 | |
| Total-Levy Expenditures | 2,353,441 | |

Multi-Year Projection

| REVENUES (GENERAL FUND) | FY26 BUDGET | FY26 WORKING | FY27 PROPOSED | FY28 FORECAST | NOTES |
|---|-------------------|-------------------|-------------------|-------------------|---|
|  Local Property Taxes | 1,965,271 | 1,690,668 | 2,018,023 | 2,050,567 | Assumes Flat Levy Renewal |
|  Other Local Revenue | 278,572 | 440,307 | 360,000 | 360,000 | |
|  State Revenue | 8,063,724 | 11,194,983 | 9,016,267 | 8,447,885 | Assumes declining enrollment. Reduction of 3.5 support units + flat state funding. |
|  Federal Revenue | - | - | 50,000 | 50,000 | |
|  Transfers In | - | - | 110,000 | - | |
| TOTAL GENERAL FUND REVENUE | 10,307,567 | 13,325,958 | 11,554,290 | 10,908,452 | |

| EXPENDITURES BY OBJECT (GENERAL FUND) | FY26 BUDGET | FY26 WORKING | FY27 PROPOSED | FY28 FORECAST | NOTES |
|---|----------------------|----------------------|----------------------|----------------------|--|
|  Salaries | \$ 6,619,101 | \$ 6,510,650 | \$ 6,501,350 | \$ 6,394,461 | Reduction of 5 Teaching FTE for Enrollment Decline + No Movement on Salary Schedules - Subject to Negotiations |
|  Benefits | \$ 2,622,450 | \$ 2,624,957 | \$ 3,011,299 | \$ 3,041,299 | Reduction of 5 Teaching FTE for Enrollment Decline + 10% Increase - Health Insurance |
|  Purchased Services | \$ 1,427,843 | \$ 1,383,868 | \$ 1,774,482 | \$ 1,809,972 | Assumes 2.7% Increase - Inflation (CPI) |
|  Supplies & Materials | \$ 702,220 | \$ 675,508 | \$ 710,576 | \$ 724,788 | Assumes 2.7% Increase - Inflation (CPI) |
|  Debt Retirement | \$ - | \$ - | \$ 10,500 | \$ - | |
|  Insurance & Judgements | \$ 124,331 | \$ 124,331 | \$ 164,000 | \$ 180,400 | Assumes 10% Increase |
|  Transfers Out | \$ 264,300 | \$ 264,300 | \$ 615,342 | \$ 515,449 | Assumes 2.7% Increase - Inflation (CPI) |
| TOTAL EXPENDITURES BY OBJECT | \$ 11,785,548 | \$ 11,583,614 | \$ 12,787,549 | \$ 12,666,368 | |

| | | | | | |
|--|----------------|--------------|----------------|----------------|--|
|  BEGINNING FUND BALANCE | \$ 5,069,520 | \$ 5,069,520 | \$ 4,380,948 | \$ 3,147,689 |  Despite staffing adjustments associated with enrollment declines, the District is projected to experience ongoing deficits due to inflationary pressures, compensation growth, and insufficient increases in state funding. Absent additional local levy capacity or enhanced state support, expenditures are expected to continue growing faster than revenues. |
|  ANNUAL SURPLUS/(DEFICIT) | \$ (1,477,981) | \$ 1,742,344 | \$ (1,233,259) | \$ (1,757,916) | |
|  ENDING FUND BALANCE | \$ 3,591,539 | \$ 6,811,864 | \$ 3,147,689 | \$ 1,389,773 | |

2026-27 Nonmajor Special Revenue Funds

Title Funds

| Title Funds | Title I (Fund 251) | Title IV (Fund 261) | Title II (Fund 271) | Total Title Funds | Notes |
|---|-----------------------|------------------------|------------------------|----------------------|--|
| Federal Revenue | 431,939 | 47,129 | 69,134 | 548,202 | |
| Transfer In | 108,041 | | | 108,041 | Title II and Title IV Funds are Transferred to Title I |
| Total Revenue + Transfers In | 539,980 | 47,129 | 69,134 | 656,243 | |
| Salaries | 333,614 | 1,554 | | 335,168 | |
| Benefits | 190,816 | | | 190,816 | |
| Purchased Services | 14,550 | | 4,999 | 19,549 | |
| Materials & Supplies | 1,000 | 161 | 1,508 | 2,669 | |
| Transfers Out | | 45,414 | 62,627 | 108,041 | Title II and Title IV Funds are Transferred to Title I |
| Total Expenditures + Transfers Out | 539,980 | 47,129 | 69,134 | 656,243 | |

| Classification | Position | IHE | PLE | PRE | Total FTE |
|---------------------------------|------------------|-------------|-------------|-------------|-------------|
| Certified | Teacher | 1.00 | | 2.50 | 3.50 |
| Classified | Paraprofessional | 0.98 | 0.79 | 1.73 | 3.49 |
| Total Title Position FTE | | 1.98 | 0.79 | 4.23 | 6.99 |

Special Education

| Special Education Funds | IDEA School-Age (K-22) (Fund 257) | IDEA Pre-School (3-5) (Fund 258) | Medicaid Reimbursement (Fund 260) | Total SPED Funds |
|---------------------------|---|--|---|---------------------|
| Federal Revenue | 287,295 | 13,105 | 165,000 | 465,400 |
| Total Revenue | 287,295 | 13,105 | 165,000 | 465,400 |
| Salaries | 167,170 | 7,288 | | 174,458 |
| Benefits | 114,090 | 5,317 | | 119,407 |
| Purchased Services | 932 | - | 165,000 | 165,932 |
| Materials & Supplies | 5,103 | 500 | | 5,603 |
| Total Expenditures | 287,295 | 13,105 | 165,000 | 465,400 |

| Fund | Position | IHE | PRE | PRLHS | Total FTE |
|-------------------------|------------------|------|------|-------|-----------|
| Fund 257 | Paraprofessional | 1.13 | 1.09 | 1.69 | 3.91 |
| Fund 258 | Paraprofessional | 0.00 | 0.28 | 0.00 | 0.28 |
| Total SPED Position FTE | | 1.13 | 1.37 | 1.69 | 4.19 |

Child Nutrition

| Child Nutrition | Fund 290 | Notes |
|---|----------------|---|
| Local Revenue - Paid Meals | 55,130 | |
| Federal Revenue - Reimbursed Meals | 164,284 | |
| Federal Revenue - All Other Grants + Programs | 41,035 | |
| Transfers In (General Fund Contribution) | 264,361 | General Fund is currently supporting 50% of food service operations |
| Total Revenue + Transfers In | 524,810 | |
| Salaries | 198,615 | |
| Benefits | 98,330 | |
| Purchased Services | 4,700 | |
| Materials & Supplies | 223,165 | |
| Total Expenditures | 524,810 | |

| Position | Districtwide | IHE | PLE | PRE | PRLHS | Total FTE |
|---|--------------|-------------|-------------|-------------|-------------|-------------|
| Food Service Director | 1 | | | | | 0.83 |
| Kitchen Manager | | 0.49 | 0.38 | 0.60 | 0.58 | 2.04 |
| Kitchen Server | | 0.28 | | 1.09 | 0.30 | 1.67 |
| Total Child Nutrition Position FTE | 1 | 0.77 | 0.38 | 1.69 | 0.88 | 4.54 |

All Other Nonmajor Special Revenue Funds

| All Other Nonmajor Special Revenue Funds | | Beginning Fund | | | Ending Fund | | | Notes |
|--|---------|-------------------|-------------------|-------------------|-------------------|--|---|-------|
| Fund Number | Balance | Revenues | Expenditures | Balance | | | | |
| Aflac Reimbursement | 203 | \$ 30,000 | \$ 15,000 | \$ - | \$ 45,000 | | Fiduciary fund used to collect and reimburse employee AFLAC premiums and claims. | |
| Associated Student Body (ASB) | 238 | \$ 200,000 | \$ 155,000 | \$ 155,000 | \$ 200,000 | | Student activity funds managed and approved by student organizations in accordance with state regulations. | |
| Idaho Career Ready | 240 | \$ - | \$ 255,000 | \$ 255,000 | \$ - | | State CTE grant supporting the Natural Resources Pathway program. FY27 represents the final year of grant funding. | |
| Drivers' Ed | 241 | \$ - | \$ 10,200 | \$ 10,200 | \$ - | | State CTE grant supporting the Natural Resources Pathway program. FY27 represents the final year of grant funding. | |
| Career Technical Education (CTE) | 243 | \$ - | \$ 63,680 | \$ 63,680 | \$ - | | State-funded program supporting CTE equipment, instructional materials, and program operations. | |
| Classroom Technology | 245 | \$ - | \$ 119,759 | \$ 119,759 | \$ - | | State technology funding based on a fixed allocation plus Average Daily Attendance (ADA). Supports classroom technology purchases and replacements. | |
| Safe & Drug Free Schools | 246 | \$ 50,000 | \$ 13,441 | \$ 30,608 | \$ 32,833 | | State-funded safety program supporting school resource officer costs, background checks, and other safety-related expenditures. | |
| Student Scholarship | 700 | \$ 2,022 | \$ - | \$ - | \$ 2,022 | | Restricted fund used to administer and distribute student scholarships. | |
| Total | | \$ 282,022 | \$ 632,080 | \$ 634,247 | \$ 279,855 | | Combined projected activity for all other nonmajor special revenue funds. | |

Capital Project Funds

| Capital Projects Funds | Transportation Depreciation (Fund 424) | School District Facilities (Fund 436) | Total Capital Projects Funds | Notes |
|-------------------------------|--|--|---------------------------------|--|
| Beginning Fund Balance | - | 3,000,000 | 3,000,000 | |
| State Revenue | 86,000 | 13,105 | 99,105 | |
| Transfers In | 240,981 | | 240,981 | Includes General Fund Contribution of \$150K and State Depreciation Funding of \$91K |
| Total Revenue | 326,981 | 13,105 | 340,086 | |
| Capital Outlay | | | - | |
| 2 Buses | 320,000 | | 320,000 | |
| Roofing | | 375,000 | 375,000 | |
| Total Expenditures | 320,000 | 375,000 | 695,000 | |
| Surplus(Deficit) | 6,981 | (361,895) | (354,914) | |
| Ending Fund Balance | 6,981 | 2,638,105 | 2,645,086 | Facilities & Maintenance Committee will develop plan for facilities funding |



Questions?

For additional information regarding the district budget or financial reports, please contact:

Kendra Salesky

Business Manager

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WHERE GRIT

MEETS GREATNESS

WEST BONNER COUNTY

SCHOOL DISTRICT #83