

**West Bonner County School District  
Treasurer's Report**

Month Ending Date 4/30/2026

(OVER) /

	BUDGET	YTD	% USED	SHOULD BE	UNDER
Beginning Balance	\$0.00	\$0.00	0.00%		
Local Revenue	\$291,716.00	\$177,008.21	60.68%		
State Revenue	\$8,006,521.00	\$6,191,128.41	77.33%		
<b>TOTAL REVENUE</b>	<b>\$8,298,237.00</b>	<b>\$6,368,136.62</b>	<b>76.74%</b>		
Transfers In	\$2,100,000.00	\$0.00	0.00%		
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$10,398,237.00</b>	<b>\$6,368,136.62</b>	<b>61.24%</b>		
<b>EXPENSES</b>					
Elementary Program	\$2,105,335.00	\$1,622,329.39	77.06%	83.33%	6.28%
Secondary Program	\$1,771,106.00	\$1,172,461.42	66.20%	83.33%	17.13%
Vocational Education	\$349,910.00	\$241,148.36	68.92%	83.33%	14.42%
Exceptional Child	\$765,484.00	\$390,938.34	51.07%	83.33%	32.26%
Exceptional Child 3-5	\$94,412.00	\$42,410.99	44.92%	83.33%	38.41%
Summer School	\$18,300.00	\$14,521.94	79.35%	83.33%	3.98%
<b>TOTAL INSTRUCTIONAL</b>	<b>\$5,104,547.00</b>	<b>\$3,483,810.44</b>	<b>68.25%</b>	<b>83.33%</b>	<b>-15.08%</b>
Attend-Guide-Health	\$272,319.00	\$163,079.30	59.89%	83.33%	23.45%
Special Service	\$202,796.00	\$121,436.12	59.88%	83.33%	23.45%
Instructional Improvement	\$140,914.00	\$151,625.16	107.60%	83.33%	-24.27%
Educational Media	\$176,386.00	\$68,011.38	38.56%	83.33%	44.78%
Technology	\$497,010.00	\$388,545.83	78.18%	83.33%	5.16%
Board of Education	\$12,278.00	\$16,334.08	133.04%	83.33%	-49.70%
Dist. Admin.	\$275,024.00	\$176,931.05	64.33%	83.33%	19.00%
School Admin.	\$652,807.00	\$501,250.20	76.78%	83.33%	6.55%
Business Operations	\$606,818.00	\$473,901.96	78.10%	83.33%	5.24%
Custodial	\$1,176,411.00	\$736,113.23	62.57%	83.33%	20.76%
Maintenance	\$286,462.00	\$197,807.23	69.05%	83.33%	14.28%
Grounds	\$43,000.00	\$59,677.73	138.79%	83.33%	-55.45%
Security Program	\$0.00	\$0.00	0.00%	83.33%	83.33%
Transportation	\$780,165.00	\$531,609.42	68.14%	83.33%	15.19%
PupilActivity Transp	\$0.00	\$0.00	0.00%	83.33%	83.33%
General Transp	\$7,000.00	\$7,335.00	104.79%	83.33%	-21.45%
Debt Services - Principle	\$0.00	\$0.00	0.00%	83.33%	83.33%
Debt Services - Interest	\$0.00	\$0.00	0.00%	83.33%	83.33%
<b>Total Operations</b>	<b>\$5,129,390.00</b>	<b>\$3,593,657.69</b>	<b>70.06%</b>	<b>83.33%</b>	<b>13.27%</b>
Transfers Out	\$164,300.00	\$0.00	0.00%	83.33%	83.33%
<b>TOTAL EXPENDITURES</b>	<b>\$10,398,237.00</b>	<b>\$7,077,468.13</b>	<b>68.06%</b>	<b>83.33%</b>	<b>15.27%</b>
<b>Net Revenue &amp; Expenditures</b>	<b>\$0.00</b>	<b>-\$709,331.51</b>			

**West Bonner County School District**

Total Enrollment as of: **30-Apr-26**

<b>Priest River Elem</b>	<b>Kindergarten</b>	<b>First</b>	<b>Second</b>	<b>Third</b>	<b>Fourth</b>	<b>Fifth</b>	<b>Sixth</b>	<b>Total</b>
Total Enrollment	30	57	31	62	64	44	49	337
ADA	27.31	52.19	29.88	59.06	61.03	40	44.91	314.38
ADA Percentage	91.0%	91.6%	96.4%	95.3%	95.4%	90.9%	91.7%	93.2%

<b>Idaho Hill Elem</b>	<b>Kindergarten</b>	<b>First</b>	<b>Second</b>	<b>Third</b>	<b>Fourth</b>	<b>Fifth</b>	<b>Sixth</b>	<b>Total</b>
Total Enrollment	16	18	23	16	21	20	18	132
ADA	15.06	15.97	21.19	14.63	19.47	18.06	16.78	121.16
ADA Percentage	94.1%	88.7%	92.1%	91.4%	92.7%	90.3%	93.2%	91.8%

<b>Priest Lake Elem</b>	<b>Kindergarten</b>	<b>First</b>	<b>Second</b>	<b>Third</b>	<b>Fourth</b>	<b>Fifth</b>	<b>Sixth</b>	<b>Total</b>
Total Enrollment	6	6	3	7	5	7	7	41
ADA	5.88	6	2.69	6.69	4.94	6.88	6.81	39.89
ADA Percentage	98.0%	100.0%	89.7%	95.6%	98.8%	98.3%	97.3%	96.8%

	<b>Kindergarten</b>	<b>First</b>	<b>Second</b>	<b>Third</b>	<b>Fourth</b>	<b>Fifth</b>	<b>Sixth</b>	<b>Total</b>
<b>Total Elementary</b>	<b>52</b>	<b>81</b>	<b>57</b>	<b>85</b>	<b>90</b>	<b>71</b>	<b>74</b>	<b>510</b>
<b>Total ADA</b>	<b>48.25</b>	<b>74.16</b>	<b>53.76</b>	<b>80.38</b>	<b>85.44</b>	<b>64.94</b>	<b>68.5</b>	<b>475.43</b>
<b>ADA Percentage</b>	<b>92.8%</b>	<b>91.6%</b>	<b>94.3%</b>	<b>94.6%</b>	<b>94.9%</b>	<b>91.5%</b>	<b>92.6%</b>	<b>93.2%</b>

<b>PRJH &amp; PRLH</b>	<b>Seventh</b>	<b>Eighth</b>	<b>Ninth</b>	<b>Tenth</b>	<b>Eleventh</b>	<b>Twelfth</b>	<b>Total</b>
Total Enrollment	56	69	63	60	63	42	353
ADA	52.97	63.13	55.59	53.94	59.25	41.44	326.32
ADA Percentage	94.6%	91.5%	88.2%	89.9%	94.0%	98.7%	92.4%

<b>Expected Units</b>					
<b>LOCATION</b>	<b>ADA</b>	<b>SPECIAL ED</b>	<b>ADJ ADA</b>	<b>DIVISOR</b>	<b>Calc Units</b>
<b>School Buildings</b>	<b>848.35</b>	<b>46.60</b>	<b>801.75</b>		<b>45.59</b>
Total Enrollment	863				47.32 Budgeted -1.73 Variance
<b>All WBCSD Enrollment</b>	<b>945.07</b>	<b>51.91</b>	<b>893.13</b>		<b>52.57</b>
	952				47.32 Budgeted 5.25 Variance

## **West Bonner Finance Committee Budget Update and Financial Overview**

This report provides a high-level overview of the District's current financial position, budget development process, and key financial trends as work continues on the 2026–27 budget. The information is preliminary and reflects the best available estimates and assumptions at this stage of the budget cycle. District administration will continue refining revenues, expenditures, staffing allocations, enrollment assumptions, and state and federal funding updates over the next two weeks.

A more detailed budget presentation, including updated financial projections and final budget assumptions, will be presented and reviewed with the Board and community during the June public hearing process. The District remains committed to transparency, long-term financial sustainability, and supporting students, staff, and school operations.

**Page 2 – Multi-Year Fund Balance Overview:** This page summarizes projected beginning and ending fund balances over multiple years. The projections help illustrate long-term financial sustainability and the impact of revenues and expenditures on District reserves.

**Page 3 – General Fund Revenue Snapshot:** This page provides an overview of the District's major General Fund revenue sources, including state funding, local levies, and federal revenues. It highlights the District's continued reliance on both state and local funding to support operations.

**Page 4 – Breakdown of State Revenues:** This page provides additional detail on the District's state revenue sources and funding categories. The charts demonstrate how enrollment and state funding formulas drive revenue generation.

**Page 4 – Property Tax Relief Funding Impact:** This page outlines the impact of property tax relief funding on local levy collections and taxpayers. The information demonstrates how state funding helps offset local tax burdens while supporting District operations.

**Page 5– Salary-Based Apportionment & Discretionary Funding:** This page highlights the District's largest staffing-related state funding sources. It also explains how state allocations often differ from actual District staffing and compensation costs.

**Page 6 – State Funding vs. Actual Salaries:** This page compares state-funded salary allocations to actual salary expenditures. The comparison demonstrates the importance of local levy funding in supporting staffing and compensation.

**Page 7-8 – Enrollment & Support Units:** This page summarizes enrollment trends and support units generated through state funding formulas. The information highlights the financial and staffing impacts associated with enrollment changes.

**Page 9 – Expenditure Overview by Object and Function/Program:** This page provides a breakdown of expenditures by object category, including salaries, benefits, supplies, purchased services, and operational costs. It shows how District resources are allocated across major spending categories. This page also summarizes expenditures by major function and program area. The information demonstrates how District resources support instruction, operations, transportation, technology, and student services.

## Overview of Multi-Year Estimated Fund Balances

The District's multi-year fund balance projections are intended to provide a long-range view of financial sustainability and demonstrate how annual operating revenues and expenditures impact available reserves over time. Current projections remain conservative and assume full expenditure of budgeted appropriations. While the District continues to maintain positive ending fund balances, ongoing enrollment declines, inflationary pressures, and uncertainty surrounding state and federal funding continue to create long-term budget challenges that will require continued monitoring and strategic planning.

General Fund	2024-25			Change from FY26 to FY27	% Change
	Estimated Actuals	2025-26 Working Budget	2026-27 Draft Budget		
<b>Beginning Fund Balance*</b>	\$ 5,014,892	\$ 4,406,073	\$ 4,382,871		
Revenues + Transfers In	\$ 9,527,208	\$ 11,560,412	\$ 11,438,872	\$ (121,540)	-1%
Expenditures + Transfers Out	\$ 10,136,027	\$ 11,583,614	\$ 12,559,008	\$ 975,394	8%
Surplus/Deficit (Revenues less Expenditures)	\$ (608,819)	\$ (23,202)	\$ (1,120,136)	\$ (1,143,338)	
<b>Ending Fund Balance</b>	<b>\$ 4,406,073</b>	<b>\$ 4,382,871</b>	<b>\$ 3,262,735</b>		

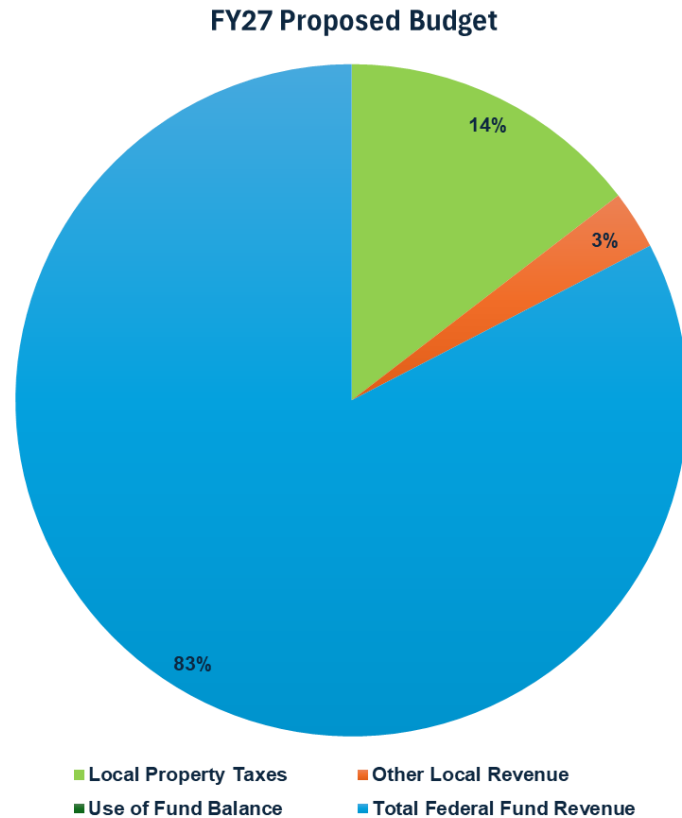
**\* Beginning Fund Balance is currently projected and subject to change until the 2024-25 fiscal year is fully audited and closed. The projected 2026-27 beginning fund balance for all Series 100 Funds (100-175) is generally aligned with the estimated cash balance of approximately \$5.03 million as of June 30, 2026. Budget projections are intentionally conservative and assume full expenditure of appropriated budgets. The District is also awaiting final state and federal funding allocations, including IDEA funding adjustments.**

	2024-25 Estimated Actuals	2025-26 Working Budget	2026-27 Draft Budget
<b>Ending Fund Balance</b>			
Ending Fund Balance as a % of Revenue (33-801 A-5% Required)	46%	38%	29%
Ending Fund Balance as a % of Expenditures	43%	38%	26%
Ending Fund Balance - Months of Coverage for Annual Operating Expenditures	5.22	4.54	3.12

## General Fund Revenue Snapshot

The General Fund revenue overview highlights the District's primary funding sources, including state apportionment, local levy collections, and other local revenues. As with most Idaho school districts, state funding represents the largest portion of total revenues, while local levy authority continues to play a critical role in supporting programs, staffing, operations, athletics, activities, and services that exceed state-funded levels.

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	390,000	(50,307)
State Revenue	8,063,724	9,429,437	9,030,849	(398,588)
<b>Total Federal Fund Revenue</b>	<b>10,307,567</b>	<b>11,560,412</b>	<b>11,438,872</b>	<b>(121,540)</b>



## Breakdown of State Revenues

State revenues are primarily driven by enrollment, staffing allocations, and special distribution funding formulas established by the Legislature. The largest state funding sources include salary apportionment and discretionary apportionment. Because many state formulas do not fully reflect actual district costs, local levy resources remain necessary to sustain current service levels and operational expectations.

State Revenues	FY26 Budget	FY26 Working Budget	FY27 Proposed Budget	FY26 vs. FY27
<b>Base Support Program:</b>				
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	443,989	41,637
Property Tax Relief (Fund 435)*	512,500	787,104	448,787	(338,317)
<b>Total State Revenue</b>	<b>8,576,224</b>	<b>9,429,437</b>	<b>9,030,849</b>	<b>(398,588)</b>

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

## Impact of Property Tax Relief Funding

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.

Property Tax Relief - Impact to Levy Rate				
District Taxable Assessed Value	5,797,311,139.00			
Revenue	Amount	Tax per \$1,000	Amount2	Tax per \$1,0002
Authorized Supplemental Levy	\$ 2,353,441	\$ 0	\$ 2,353,441	\$ 0
Less: Tax Relief	\$ (787,104)	\$ (0)	\$ (448,786)	\$ (0)
Updated Supplemental Levy	\$ 1,566,337	\$ 0	\$ 1,904,655	\$ 0
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

## Salary-Based Apportionment & Discretionary Funding

Salary apportionment and discretionary funding represent the largest ongoing state revenue streams supporting certificated and classified staffing costs. However, state funding formulas are based on statewide staffing assumptions and average salary allocations that often differ from actual local staffing costs, employee experience levels, regional labor markets, and negotiated compensation agreements. As a result, local levy funding is required to bridge the gap between state funding and actual expenditures.

State Foundation Payment Revenue		FY25 Amended			FY26 Proposed			FY26 vs. FY27 Funding Difference
Support Units (A)		51.49			49.17			
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	\$ 65,802.00	\$ 254,950	3.69	\$ 73,269	\$ 269,990	\$ 15,040
Teacher Funding	1.021	52.57	\$ 59,232.92	\$ 3,113,951	50.20	\$ 60,850	\$ 3,054,842	\$ (59,109)
Pupil Services Funding	0.079	4.07	\$ 57,252.00	\$ 232,885	3.88	\$ 57,777	\$ 224,431	\$ (8,454)
Classified Support Staff Funding	0.375	19.31	\$ 41,964.00	\$ 810,272	18.44	\$ 41,964	\$ 773,764	\$ (36,509)
<b>Total Salary Apportionment</b>				<b>\$ 4,412,058</b>			<b>\$ 4,323,027</b>	<b>\$ (89,032)</b>
Benefit - Apportionment (Retirement & Taxes)				\$ 919,952			\$ 901,694	\$ (18,257)
<b>Total SBA</b>		<b>79.81</b>		<b>\$ 5,332,010</b>	<b>76.21</b>		<b>\$ 5,224,721</b>	<b>\$ (107,289)</b>

Discretionary Funding	Support Units	Discretionary per Unit	Funding	Support Units	Discretionary per Unit	Funding	FY26 vs. FY27 Funding Difference
Health	50.59	\$ 23,472	\$ 1,187,448	48.19	24,273	\$ 1,169,737	
Other - Classroom Based	50.59	\$ 21,902	\$ 1,108,022	48.19	23,472	\$ 1,131,116	
<b>Total Discretionary</b>		<b>\$ 45,374</b>	<b>\$ 2,295,471</b>		<b>47,745</b>	<b>\$ 2,300,852</b>	<b>\$ -</b>

## State Funding vs. Actual Salaries

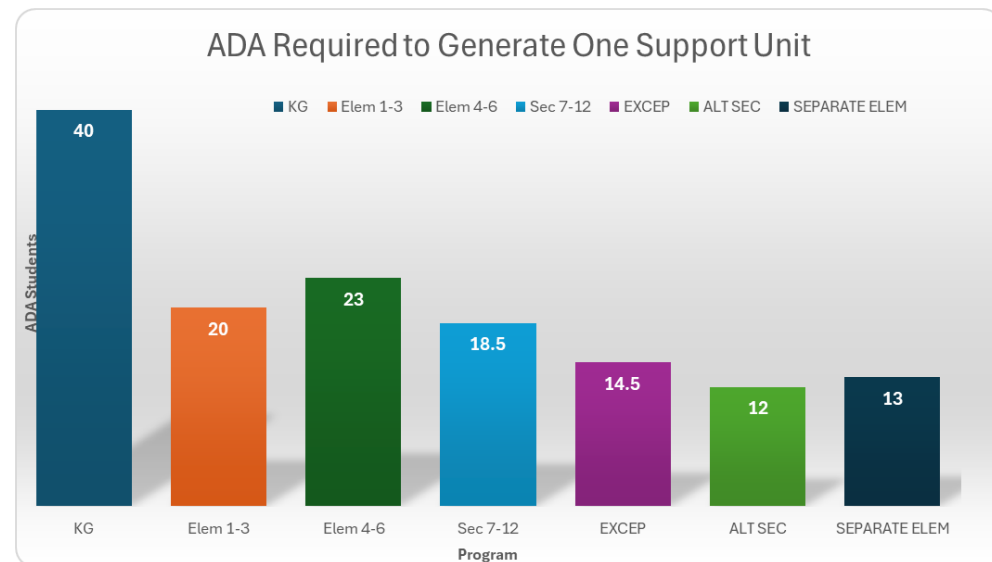
This comparison illustrates the difference between what the state funds for staffing and the District's actual salary expenditures. While the state provides funding through formulas and salary allocations, those amounts do not fully cover the actual costs associated with recruiting, retaining, and compensating experienced staff in today's labor market. Local levy funding is essential in sustaining competitive compensation and maintaining staffing levels necessary to support student learning and district operations.

## Enrollment, ADA, and Support Units

Average Daily Attendance (ADA) driven by enrollment and attendance rates remains one of the District's most significant financial drivers, directly impacting state apportionment revenues and staffing allocations. The enrollment and support unit data provides a snapshot of both student counts and the support units generated through state formulas. Continued enrollment declines create operational and financial pressures that require ongoing adjustments to staffing models, class configurations, and resource allocations in order to maintain long-term financial stability.

ADA Required to Generate One Support Unit	
Program	ADA Required
KG	40
Elem 1-3	20
Elem 4-6	23
Sec 7-12	18.5
EXCEP	14.5
ALT SEC	12
SEPARATE ELEM	13

*Support Units are the basis of state funding and one of the most important factors determining district funding. They are derived from Average Daily Attendance (ADA).*



## Enrollment (Multi-Year Projection)

Grade Level Enrollment	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
	1,144	1,072	977	1,036	985	861
Preschool (SPED)	5	11	12	8	8	8
<b>Total Enrollment</b>	<b>1,149</b>	<b>1,083</b>	<b>989</b>	<b>1,044</b>	<b>993</b>	<b>869</b>

### Support Units (Multi-Year Projection)

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 Exceptiona	9.13	10.32	8.10	7.31
4-6 Less Exceptiona	7.23	9.05	9.29	8.70
7-12 Less Exception:	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 Elemen	1.15	1.18	1.08	1.01
Exceptional Elemen	0.80	0.99	0.91	0.85
Exceptional Second	1.52	1.52	1.52	1.45
Separate Elementar	3.47	2.90	2.64	2.45
<b>Total Support Units</b>	<b>48.30</b>	<b>51.62</b>	<b>49.19</b>	<b>45.67</b>

## Expenditure Overview – By Object and Function

The expenditure overview provides transparency into how District resources are allocated both by object category (what the District is purchasing) and by major function/program (who the expenditures support). Salaries and benefits continue to represent the largest portion of District expenditures, reflecting the people-centered nature of public education. The remaining expenditures support transportation, utilities, instructional materials, technology, maintenance, food services, extracurricular programs, and other operational needs necessary to support students and staff.

Expenditures by Object	FY26 Budget	FY26 Working	FY27 Proposed	FY26 vs FY27		Major Changes
				Change	% Change	
Salaries	\$ 6,649,404	\$ 6,510,650	\$ 6,591,514	\$ 80,864	1%	
Benefits	\$ 2,622,450	\$ 2,624,957	\$ 2,872,382	\$ 247,425	9%	Medical Increase
Purchased Services	\$ 1,422,843	\$ 1,383,868	\$ 1,787,170	\$ 403,302	29%	Medicaid Contracted Services (Fund 260) + Increase in Innovate Licenses
Supplies & Materials	\$ 702,220	\$ 675,508	\$ 643,942	\$ (31,566)	-5%	
Insurance & Judgements	\$ 124,331	\$ 124,331	\$ 164,000	\$ 39,669	32%	Insurance Increase
Transfers Out	\$ 264,300	\$ 264,300	\$ 500,000	\$ 235,700	89%	Bus Depreciation + Nutrition
<b>Total Expenditures by Object</b>	<b>\$ 11,785,548</b>	<b>\$ 11,583,614</b>	<b>\$ 12,559,008</b>	<b>\$ 975,394</b>	<b>8%</b>	

Expenditures by Function	FY26 Budget	FY26 Working	FY27 Proposed	FY26 vs FY27	
				Change	% Change
Instructional	\$ 5,948,446	\$ 5,914,339	\$ 6,474,332	\$ 559,993	9%
Instructional Support	\$ 2,299,644	\$ 2,168,564	\$ 2,291,274	\$ 122,710	6%
District/Board Administration	\$ 287,302	\$ 287,302	\$ 279,073	\$ (8,229)	-3%
Business Operations	\$ 606,818	\$ 606,818	\$ 514,271	\$ (92,547)	-15%
Maintenance & Security	\$ 1,505,873	\$ 1,505,873	\$ 1,595,004	\$ 89,131	6%
Transportation	\$ 873,165	\$ 836,418	\$ 905,054	\$ 68,636	8%
Transfers Out	\$ 264,300	\$ 264,300	\$ 500,000	\$ 235,700	89%
<b>Total Expenditures by Function</b>	<b>\$ 11,785,548</b>	<b>\$ 11,583,614</b>	<b>\$ 12,559,008</b>	<b>\$ 975,394</b>	<b>8%</b>

### Classified Admin Salary Schedule

	Business Manager	HR Director / SPED Admin Assistant/ Operations Cord	AP/PR Clerk	Food Service Director Degreed	Food Service Director non Degreed	Technology Director	Network Admin
Days	202	202	202	175	175	202	202
[Year 1]	\$73,351	\$54,120	\$53,403	\$48,108	\$42,822	\$63,735	\$59,985
[Year 2]	\$75,551	\$55,744	\$55,005	\$49,552	\$44,107	\$65,647	\$61,785
[Year 3]	\$77,818	\$57,416	\$56,655	\$51,038	\$45,430	\$67,616	\$63,638
[Year 4]	\$80,152	\$59,138	\$58,354	\$52,569	\$46,793	\$69,644	\$65,548
[Year 5]	\$82,557	\$60,913	\$60,105	\$54,146	\$48,197	\$71,734	\$67,514
[Year 6]	\$85,034	\$62,740	\$61,908	\$55,771	\$49,642	\$73,886	\$69,539
[Year 7]	\$87,585	\$64,622	\$63,765	\$57,444	\$51,132	\$76,102	\$71,626
[Year 8]	\$90,212	\$66,561	\$65,678	\$59,167	\$52,666	\$78,385	\$73,774
[Year 9]	\$92,919	\$68,558	\$67,649	\$60,942	\$54,246	\$80,737	\$75,988
[Year 10]	\$95,706	\$70,614	\$69,678	\$62,771	\$55,873	\$83,159	\$78,267