



# **POST FALLS**

## **SCHOOL DISTRICT**

Fiscal Year 2025-2026

Budget Prioritization Meeting  
April 15, 2025

# Budget Timeline for Fiscal Year 2026

January 13	Budget Timeline Shared with Board
February 10	Board Update on Legislation
March 10	Board Update on Legislation
April 14	Board Update on Legislation
April 15	Budget Prioritization Meeting
 April 15	Post-legislative information from State Department of Education
May 12	Board update on legislation and report of budget priorities
May 20	FY26-27 Levy Election
May 31	Budget final and ready for publication
June 9	Budget hearing and adoption



**POST FALLS**  
SCHOOL DISTRICT

# Budget Priorities:

24- 25

## Prioritization Meeting Results

- Reading Interventionist (35)
- Therapeutic Classroom (29)
- Classified Wages (28)
- Skyward to the Cloud (19)



# **POST FALLS**

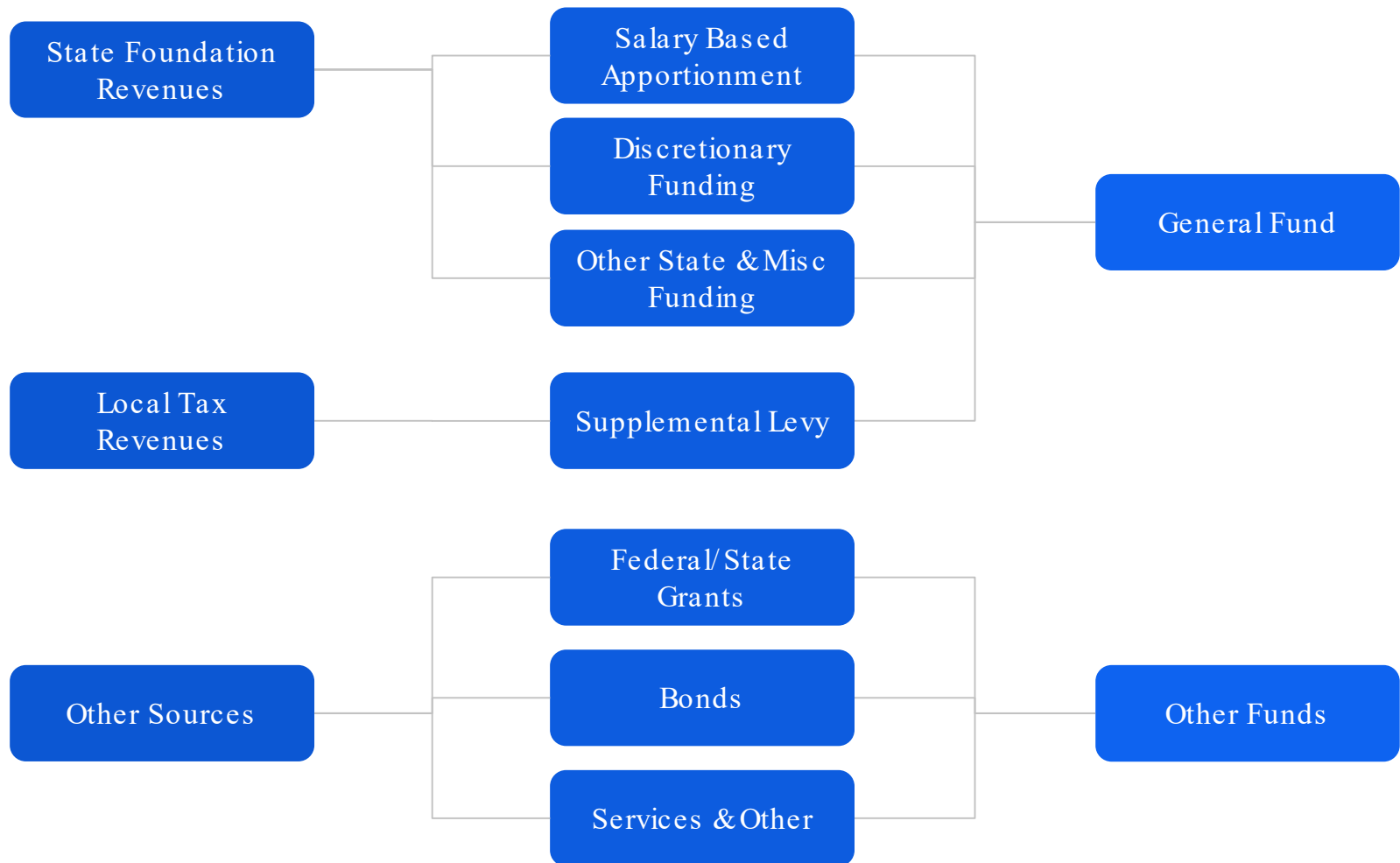
## SCHOOL DISTRICT

Funding Overview

# Fund Accounting Basics

- Fund Accounting - a method of segregating resources into categories (funds), to identify both the source and use of the funds
  - Different funding sources have different restrictions and must be tracked separately
  - Common for school districts to have between 10- 50 funds
  - General fund is the primary focus and where most decisions are made
- Idaho School Districts follow a uniform accounting system called the Idaho Financial Accounting Reporting Management System (IFARMS)
  - IFARMS and federal laws dictate what money should be accounted for and where

# Basic Funding Model



# State Funding Components

- Average Daily Attendance (ADA)
- Support Units - Calculation based on ADA are the key driver for our funding.
  - This is a conversion of our student attendance by grade.
  - Used to calculate the Salary Based Apportionment & Benefit Apportionment
  - Used to Calculate Discretionary Funding

# Support Units

Grade or Program	Number of Students to Earn 1 Unit	Enrollment	Average Daily Attendance	Support Units Earned
Kindergarten	40	401	375	9
1st - 3rd Grade (General Education)	20	1306	1245	62
4th - 6th Grade (General Education)	23	1321	1250	54
7th - 12th Grade (General Education)	18.5	2447	2248	122
State Funded Special Education	14.5	339	340	23
Alternative	12	123	110	9
			<b>Total Units</b>	<del>279</del>

- Example: for every 23 4th graders, we earn one support unit.
- Don't forget, funding is based on attendance!
  - Enrollment 5,937 vs 5,568 ADA = 369 not included in Support Units

**Actual 274.9**



# Salary Based Apportionment

Staff Category	Formula Funded FTE	x	Amount Paid per Funded FTE	=	Total Salary- Based Funding
Instructional (Classroom Teachers)	284.86	x	\$60,459	=	\$17,222,290
Pupil Support (Nurses, Speech-Language Pathologists, Counselors)	22.04	x	\$59,844	=	\$1,319,022
Classified (Parapros, Maintenance, Custodial, Tech, Bus Drivers, Accounting.. and more!)	104.63	x	\$39,966	=	\$4,181,443
Administration	20.93	x	\$77,557	=	\$1,622,880
					<del>\$24,345,634</del>

Actual \$23,543,707

# Discretionary Funding

- A way to fund non-personnel costs
  - Health and Dental Benefits
  - Building Maintenance
  - School Supplies
  - District Equipment
  - Library Budgets
  - All Utilities, Administrative Costs, Legal/Audit
  - Property Insurance/Workmans Comp.
  - Custodial Supplies
  - Additional Classroom Support
  - Any other items where costs exceed state funding

# Discretionary Funding

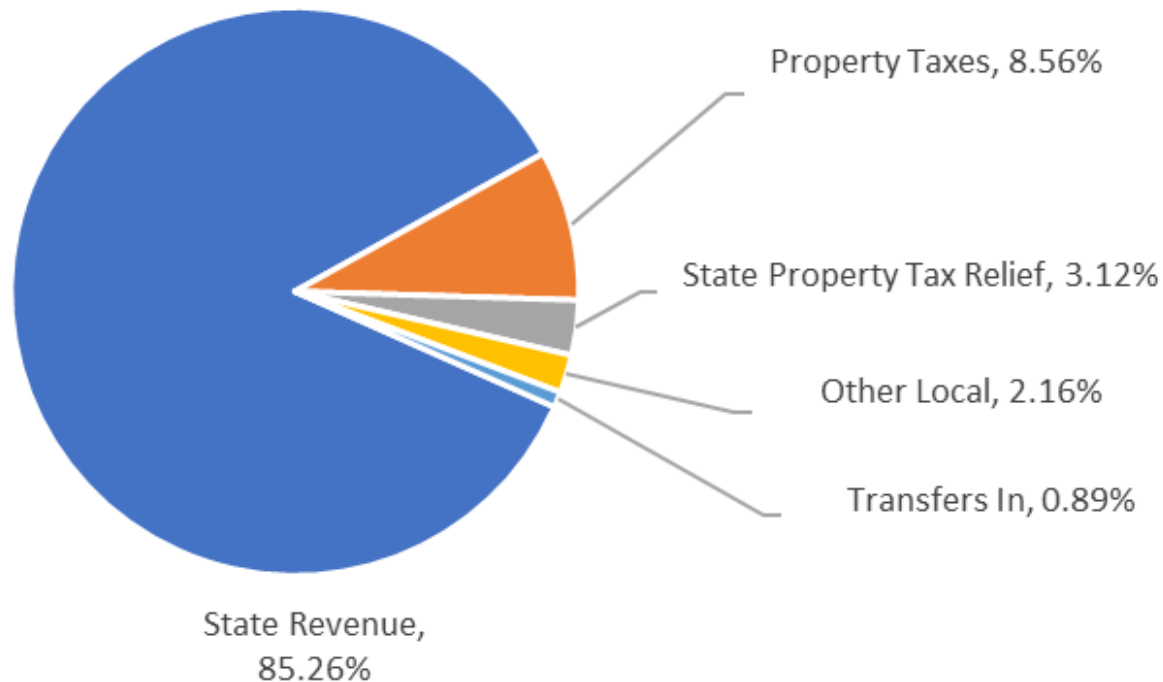
- Funded by support unit
  - FY25 - \$43,622 per support unit
    - Budgeted  $279 \times \$43,622 = \$12,170,538$
    - Actual  $274.90 \times \$43,622 = \$11,991,687$
  - FY26 - \$45,374 per support unit (increased due to health insurance premium increases)

# Current Year - Projected General Fund Revenues

General Fund State Revenues			
Description	FY25 Budget	FY25 Adjustments	FY25 Revised Budget
Salary Based Apportionment	24,345,792	(789,531)	23,556,261
Discretionary	12,170,538	(169,254)	12,001,284
Benefit Apportionment	5,000,210	(85,446)	4,914,764
Transportation	2,000,000	(96,161)	1,903,839
Special Payments	1,816,633		1,816,633
Property Tax Relief		1,618,309	1,618,309
Totals	45,333,173	477,917	45,811,090
General Fund Local Revenues			
Description	FY25 Budget	FY25 Adjustments	FY25 Revised Budget
Supplemental Levy	5,958,551	(1,618,309)	4,340,242
Tort	95,000		95,000
Investment Earnings	300,000	800,000	1,100,000
Transfers In	462,160		462,160
Other Local Revenue	20,000		20,000
Totals	6,835,711	(818,309)	6,017,402
Revenue Totals	52,168,884	(340,392)	51,828,492

# Current Year - Projected General Fund Revenues

Projected Revenues

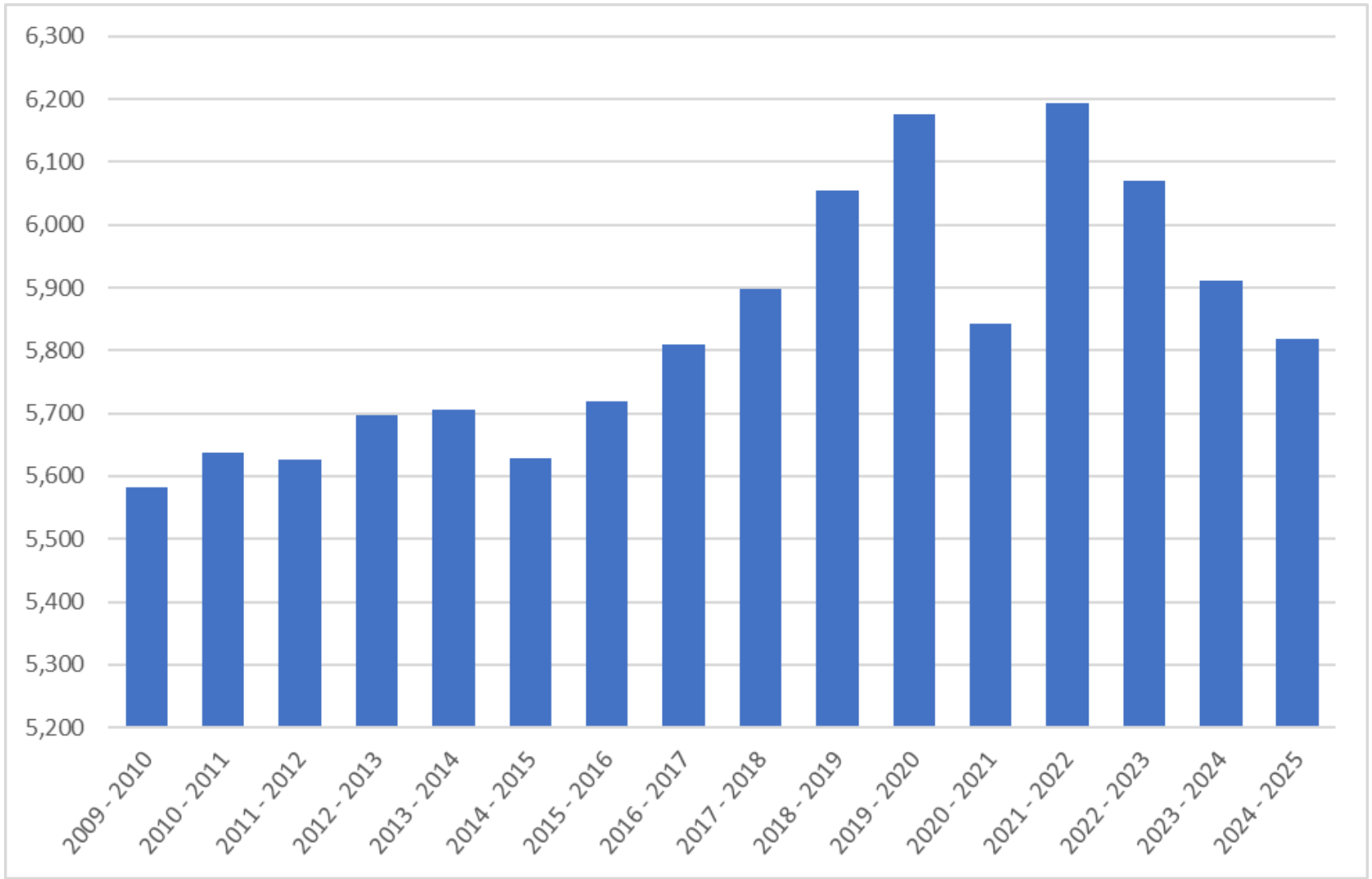


State Revenue	\$44,192,781
Property Taxes	\$4,435,242
State Property Tax Relief	\$1,618,309
Other Local	\$1,120,000
Transfers In	\$462,160
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Total	\$51,828,492

# School District Funding

Planning for  
Fiscal Year  
2026

# Enrollment - The Starting Point



# Projected General Fund Revenues With the Levy

General Fund State Revenues			
Description	FY25 Budget	FY26 Projection	Difference
Salary Based Apportionment	24,345,792	24,488,777	142,985
Discretionary	12,170,538	12,160,232	(10,306)
Benefit Apportionment	5,000,210	5,110,374	110,164
Transportation	2,000,000	2,018,069	18,069
Special Payments	1,816,633	1,866,633	50,000
Property Tax Relief		-	-
Totals	45,333,173	45,644,086	310,913
General Fund Local Revenues			
Description	FY25 Budget	FY26 Projection	Difference
Supplemental Levy	5,958,551	5,958,551	-
Tort	95,000	97,850	2,850
Investment Earnings	300,000	300,000	-
Transfers In	462,160	462,160	-
Other Local Revenue	20,000	20,000	-
Totals	6,835,711	6,838,561	2,850
Revenue Totals	52,168,884	52,482,647	313,763

- Estimate based on current information
- Between declines and increased state funding, there is only a small amount of new revenue



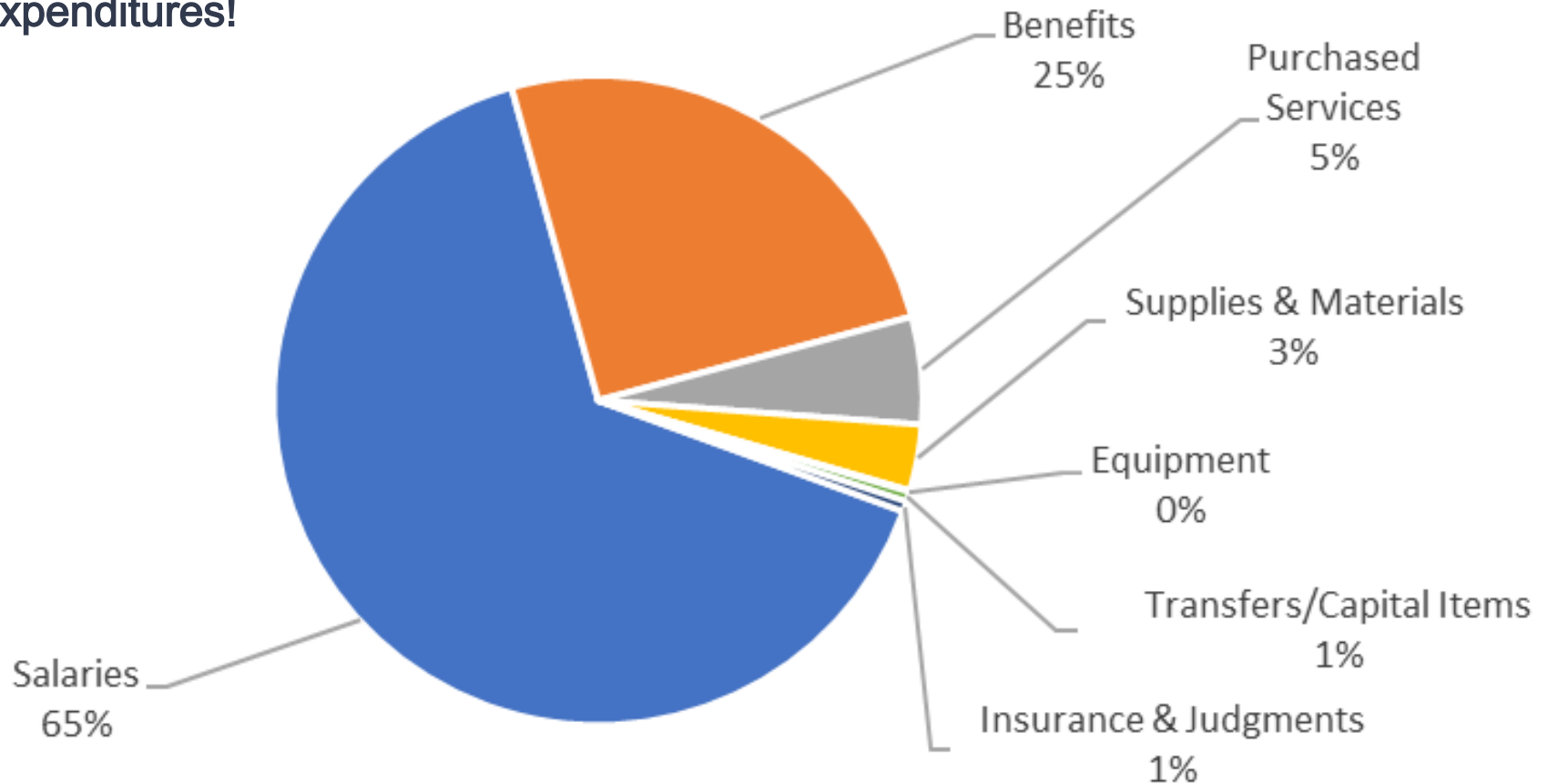
# Projected General Fund Revenues Without the Levy

General Fund State Revenues			
Description	FY25 Budget	FY26 Projection	Difference
Salary Based Apportionment	24,345,792	24,488,777	142,985
Discretionary	12,170,538	12,160,232	(10,306)
Benefit Apportionment	5,000,210	5,110,374	110,164
Transportation	2,000,000	2,018,069	18,069
Special Payments	1,816,633	1,866,633	50,000
Other		-	-
Totals	45,333,173	45,644,086	310,913
General Fund Local Revenues			
Description	FY25 Budget	FY26 Projection	Difference
Supplemental Levy	5,958,551	-	(5,958,551)
Tort	95,000	95,000	-
Investment Earnings	300,000	300,000	-
Transfers In	462,160	462,160	-
Other Local Revenue	20,000	20,000	-
Totals	6,835,711	877,160	(5,958,551)
Revenue Totals	52,168,884	46,521,246	(5,647,638)

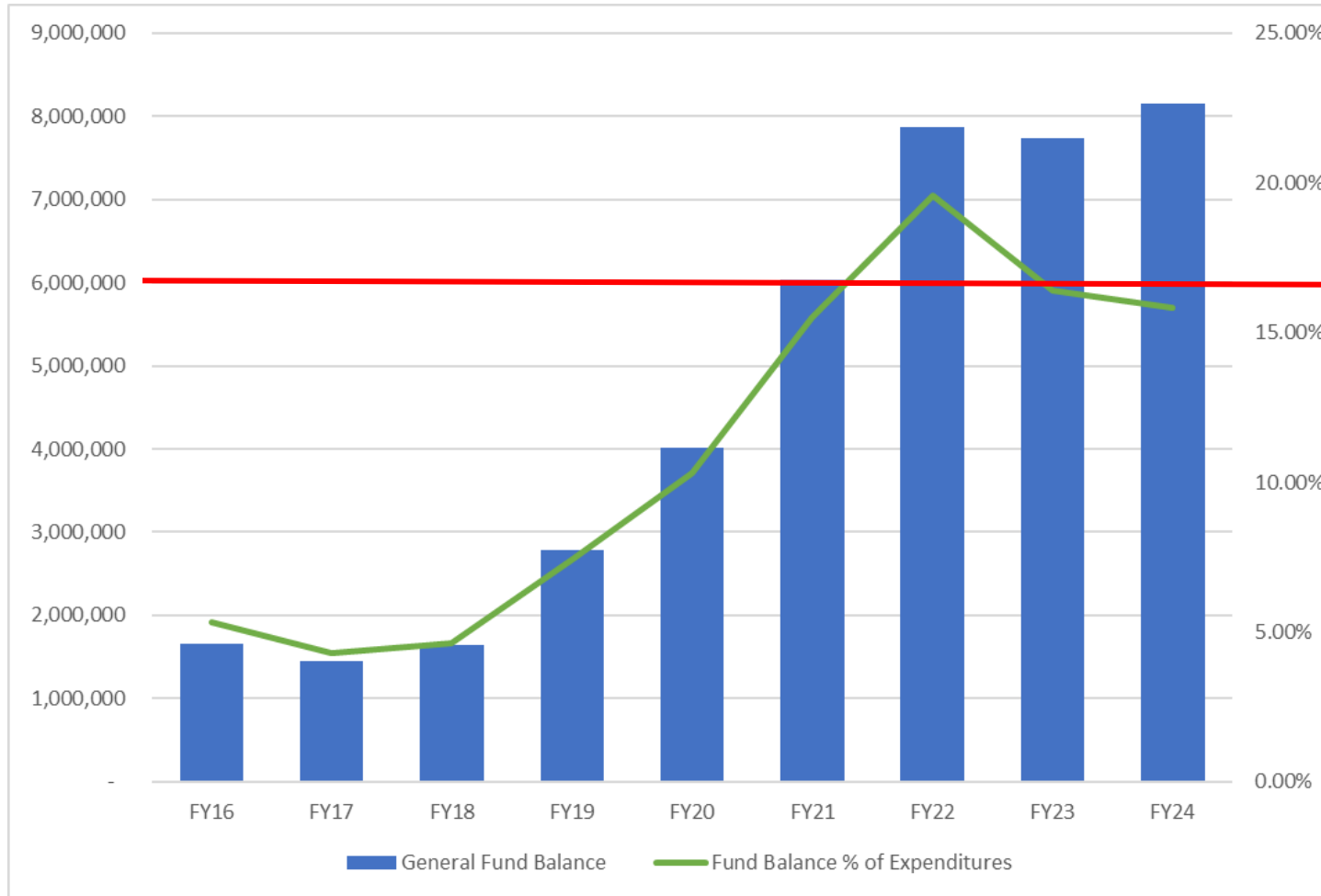
- Estimate based on current information
- Without a levy, budget cuts are more significant and will have greater impact on students

# FY25 Expenditures

People make up 90% of our expenditures!



# What About Fund Balance?

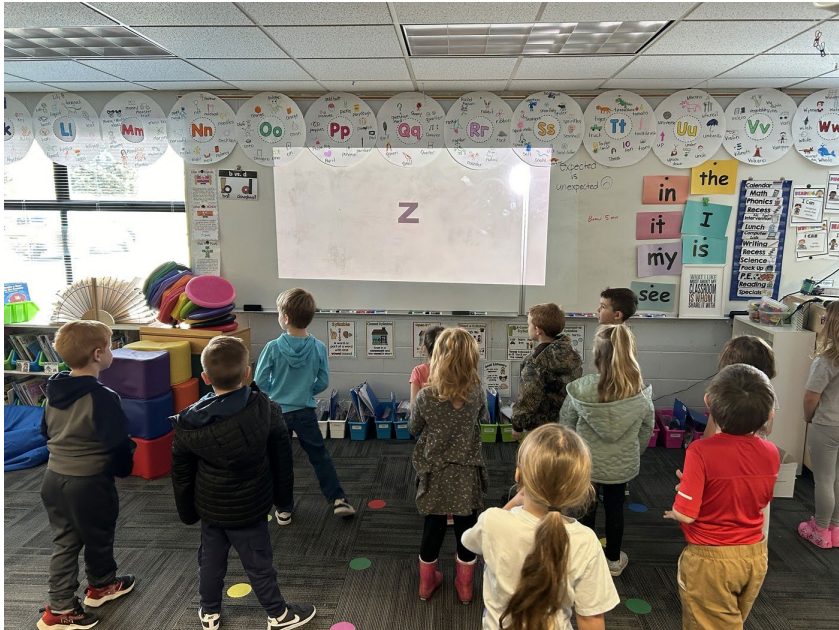


- Recommended level, 2 months of operating expenditures (16.66%)
- Fund balance is a short-term fix for emergencies, not long-term solutions
- COVID funding allowed the district to rebuild the fund balance

# Don't Forget the Why!

## Mission Statement:

Our school community will develop relationships, skills, and knowledge to become responsible citizens who think critically to solve problems.



# Questions?