POST FALLS
SCHOOL DISTRICT

2025-2026 Budget

Post Falls School District

206 W Mullan Avenue
Post Falls, ID 83854

Phone: 208-773-1658
pfsd.com

Mission:

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

POST FALLS
SCHOOL DISTRICT

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POST FALLS
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2025-2026 Board of Trustees

Neil Uhrig—Board Chair, Zone 1
Sara Rodriguez—Vice Chair, Zone 3
Paul Wagner —Trustee, Zone 2
Logan Creighton—Trustee, Zone 4
Jake Dawson —Trustee, Zone 5

Board of Trustees, left to right: Neil Uhrig, Paul Wagner, Sara Rodriguez, Logan Creighton, Jake Dawson

District Administrative Team

Dena Naccarato—Superintendent of Schools
Anna Wilson—Assistant Superintendent of Elementary Programs
Janelle Baillie—Assistant Superintendent of Secondary Programs
Josh Gittel —Chief Financial Officer/Treasurer
Kerri Zeller—Executive Assistant/Clerk of the Board

POST FALLS
SCHOOL DISTRICT

Executive Summary

This executive summary provides an overview of the proposed budget for the 2025-2026 fiscal year for Post Falls School District #273. The budget has been carefully developed to align with the district's strategic goals, support academic excellence, and ensure the efficient and fiscally responsible operation of our schools. This summary highlights the key aspects and priorities of the budget to provide a clear understanding of our financial plan for the 2025-2026 school year.

Revenue

- For the upcoming fiscal year, the district anticipates a total revenue of $65.8M from all funds, reflecting a decrease of just over $24M compared to prior year. This decrease is attributed to a one-time source available only in the 2024-2025 fiscal year. In the 2024 legislative session, a new revenue source called the School Modernization Fund was appropriated for K-12 public schools. This revenue source eliminates two prior funding sources: the bond equalization fund (roughly $95,000 per year) as well as the School Facilities Lottery fund (roughly $550,000 per year). School districts had the option to receive the School Modernization Funds in a lump sum payment or split into payments for ten years. Post Falls School District chose to receive $25.4M in a lump sum in 2024-2025, which helps to offset the $5.5 million loss (over ten years) of eliminated lottery revenue that was once part of the district's balanced budget. These funds are restricted to capital school improvements and construction and cannot be allocated for any other cost.

- State revenue changes: during the 2025 legislative session, the main increases to state funding formula factors were in the salary and benefit categories. A 5% increase to the career ladder will be reflected in the Salary Based Apportionment funding. Discretionary Funding also increased to offset the statewide employee health insurance premium increases. The state will continue to disburse School District Facilities revenue as it did in 2024-2025. The School District Facilities revenues will reduce the amount levied for the district's bond payments, and potentially the district's supplemental levy depending on the amount. These funds result in property tax relief to the Post Falls taxpayers. Although there is an increase to state funding formula factors, Post Falls School District is forecasting another decline in enrollment of 2%. Between the increase in state funding and anticipated decline in enrollment, state general fund revenue is estimated at an overall increase of $542k.

- Local property tax revenue: In 2006, funding for K-12 public school district annual operational revenue took a significant dip due to a legislative change in annual school district revenues. Since this change, the Post Falls School District has turned to local voters to replace the lost funding through a levy that expires every two years. The district's budget reflects the first year of the most recently approved supplemental levy, which amounts to $5,958,551. This is the maximum amount that can be levied however with property tax relief funds was reduced to $4.3M in FY25. This levy is set to expire on June 30, 2027.

- Federal revenue changes: The 2025-2026 budget does not include any federal COVID relief funds. The final allocated balances were fully spent in 2023-2024, and the district's operations reflect a balanced budget without one-time federal funds. The remaining federal allocations are primarily from IDEA and Title grants as well as reimbursements from Medicaid.

Executive Summary (Continued)

Expenditures

The budget allocates resources to various areas essential for the district's success. The major expenditure categories are as follows:

- Instructional Programs: when building the budget, the first goal is to support instructional programs, ensuring that our students receive a high-quality education. This includes investments in curriculum, professional development, instructional technology, as well as numerous resources and programs to meet the needs of all students. The 2025-2026 budget reflects a continuation of successful programs from the prior year, including the successful full-day kindergarten program.

    - A top budget priority is the continuation of middle school interventionists to support 6th through 8th graders needing additional support.

    - For the 2025-2026 school year, Post Falls School District will be required to renew one of its curriculum platforms. This represents a $675k investment which will be utilized for the next 7 years. This curriculum is one of the driving factors to contribute to Post Falls School District receiving the #1 ranking for K-3 literacy for large school districts in the State.

- Staffing and Compensation: Post Falls School District prioritizes attracting and retaining talented educators and support staff. In recent years, Post Falls has directed new revenues mainly toward staff compensation. During the 2025 legislative session, the Governor announced a 5% cost of living increase to all state employees, which included school district employees. Although there are additional funds provided for compensation, the legislature also enacted a requirement to meet the career ladder minimums for all teacher salaries. While this is a positive thing for newer teachers, it limits the school district's ability for local control to create a salary schedule that meets the cost of living demands of the local market. Essentially, higher raises must be provided to newer teachers for the 2025-2026 school year to meet the career ladder minimums while long-term teachers receive a lower cost of living increase. The general fund includes an estimated $772k increase in salaries and benefits for all staff wages. Salaries and benefits are still estimated as the negotiations process is still in progress as of the publication of this document.

- Security: The budget includes costs for school resource police officers, campus security officers at all schools, and school security infrastructure maintenance. Safety and security continue to be a top priority for our students with funding provided by the levy.

POST FALLS
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Executive Summary (Continued)

Expenditures (concluded)

- Facilities and Maintenance: Maintaining safe and comfortable facilities is critical for learning. Historically, the budget allocated lottery funds for routine school maintenance, repairs, as well as limited school renovation projects. In the 2024-2025 year, the one-time School Modernization Funding in the amount of $25.4M was allocated to the district, replacing lottery and bond equalization funding. Interest earnings from the Modernization Funding will be utilized for routine maintenance while the Modernization funds will be used for capital school improvement projects, with the remainder reserved for future school renovations or construction.

- Technology: The budget supports necessary technological infrastructure and technology used for instruction. This includes devices, software, network upgrades, and cybersecurity measures. The State of Idaho does provide technology funding which will continue into the 2025-2026 school year.

- Student Support Services: We are committed to providing comprehensive support services to address the needs of our students. The budget includes provisions for special education programs, school counselors, related services like speech therapy or occupational therapy, transportation, and extracurricular activities. Several student support services are made possible by the funding from the supplemental levy. The budget accounts for rising costs for special education instruction and services to keep all students successful.

- Bond Interest and Principle: Post Falls School District currently has two outstanding taxpayer approved bonds from 2015 and 2019. In April 2025, the Board of Trustees approved a resolution to authorize the refinancing of the 2015 bonds. The bond refinance is anticipated to close in June 2025 with an estimated savings to Post Falls taxpayers of $800k over the remaining ten years.

POST FALLS
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Executive Summary (Concluded)

Fund Balance

Fund balance is often used as a simple metric to check the financial strength of an organization. While a healthy fund balance is a positive indicator, it's important to analyze the context and factors that contribute to that balance. Certain factors must be taken into consideration, such as commitments or restriction of those dollars, whether or not the operational budget is balanced, as well as known risks. A healthy fund balance provides a safety net for district's operations, prevents cash flow concerns for inconsistent revenue payments, increases the district's bond ratings, and helps the district meet one time costs– including technology infrastructure costs, curriculum adoptions, or program implementations to benefit students in the long-term.

Fund balance is just one piece of the financial puzzle. It's important to look at other financial indicators, budgetary constraints, revenue fluctuations, costs to maintain competitive wages, and facility concerns to understand the complete financial position of a school district. Analyzing the story behind the numbers provides a more comprehensive perspective on the district's financial health.

The combined fund balance for the district is projected to begin 2025-2026 with roughly $44M in total fund balances. The School Modernization Funds represent $25.4M of that total and is restricted to capital facility improvements. The general fund has a projected beginning fund balance of $5.5M uncommitted and a $2.6M committed contingency reserve, representing 15.4% of the district's general fund operations. The Government Finance Officers' Association (GFOA) recommends that a minimum General Fund reserve of two months of operating expenditures (16.6%) be maintained.

The 2025-2026 budget for Post Falls School District reflects our commitment to providing a quality education and fostering student success. It prioritizes instructional programs, supports our dedicated staff, maintains safe and well-equipped facilities, and promotes the integration of technology for effective teaching and learning. By allocating resources strategically and responsibly, we aim to maximize educational outcomes for all students while ensuring fiscal responsibility and accountability to the community.

POST FALLS
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2025-2026 Budget Calendar

Date	Meeting / Task
January 13, 2025	Budget timeline shared with Board
February 10, 2025	Board update on legislation
March 10, 2025	Board update on legislation
April 14, 2025	Board update on legislation
April 15, 2025	Post-legislative information from State Department of Ed
April 15, 2025	Budget Prioritization Meeting
May 12, 2025	Board update on Budget prioritization and legislation
May 30, 2025	Budget final and ready for publication
June 9, 2025	Budget hearing and adoption

Your Levy Dollars

Post Falls Schools Rely on Voter-Approved Property Tax Revenue

Property tax levies support Idaho schools. What sets Idaho apart from many other states is this source of basic operational funding must be approved by local voters every two years, rather than allocated through a guaranteed property tax formula.

Post Falls School District receives formula-driven funding from the state to provide basic programming. Communities have the opportunity to approve a local Supplemental Levy to provide funding for up to two years to supplement the basic state funding. Although the funding is called “supplemental,” the programming it supports is fundamental to students, parents, and our community. Our supplemental levy provides $5,958,551 per year to support the following line items which are either unfunded, or under-funded by the state, and would not exist in their current capacity without it:

- A wide array of curriculum and electives to keep all students engaged and able to pursue their individual talents and interests
- Athletics and enrichment activities, including band, drama, debate, and all competitive sports and clubs
- School resource officers and other security infrastructure, like alarm systems, cameras, safety deans, and buzz-in systems
- Special education services and programming staff
- Paraprofessionals and classroom support staff
- School Nurses
- Kootenai Technical Education Campus (KTEC) support
- Competitive salaries and benefits to attract and retain the best employees for our students

In May 2025, voters renewed the $5.95M to continue these programs.

Our current levy expires June 30, 2027

Budget Overview

POST FALLS
SCHOOL DISTRICT

SUMMARY STATEMENT 2025-2026 BUDGET

Post Falls School District #273

	GENERAL M & O FUND			
REVENUES	**Prior Year Actual 2022-2023**	**Prior Year Actual 2023-2024**	**Amended Budget 2024-2025**	**Proposed Budget 2025-2026**
Beginning Balances	7,864,321	7,732,006	8,149,112	8,149,112
Local Tax Revenue	5,102,375	4,598,725	4,482,986	6,098,901
Other Local	773,381	1,606,209	1,206,815	345,000
County Revenue	-	-	-	-
State Revenue	40,734,658	46,151,181	46,069,329	45,750,436
Federal Revenue	-	-	-	-
Other Sources	783,800	408,111	631,220	738,658
Totals	**55,258,535**	**60,496,232**	**60,539,462**	**61,082,107**

EXPENDITURES	**Prior Year Actual 2022-2023**	**Prior Year Actual 2023-2024**	**Amended Budget 2024-2025**	**Proposed Budget 2025-2026**
Salaries	29,899,280	32,232,707	33,106,504	33,722,451
Benefits	10,940,438	12,248,715	12,944,731	13,101,215
Purchased Services	2,517,332	2,561,514	2,468,092	2,460,795
Supplies & Materials	3,009,807	2,860,334	2,642,057	2,500,827
Capital Outlay	550,169	1,422,322	86,380	70,000
Debt Retirement	-	-	-	-
Insurance & Judgments	165,263	212,515	321,510	353,629
Transfers (net)	444,240	809,013	821,076	724,077
Contingency Reserve	-	-	2,619,518	-
Unappropriated Balances	7,732,006	8,149,112	5,529,594	8,149,112
Totals	**55,258,535**	**60,496,232**	**60,539,462**	**61,082,107**

POST FALLS
SCHOOL DISTRICT

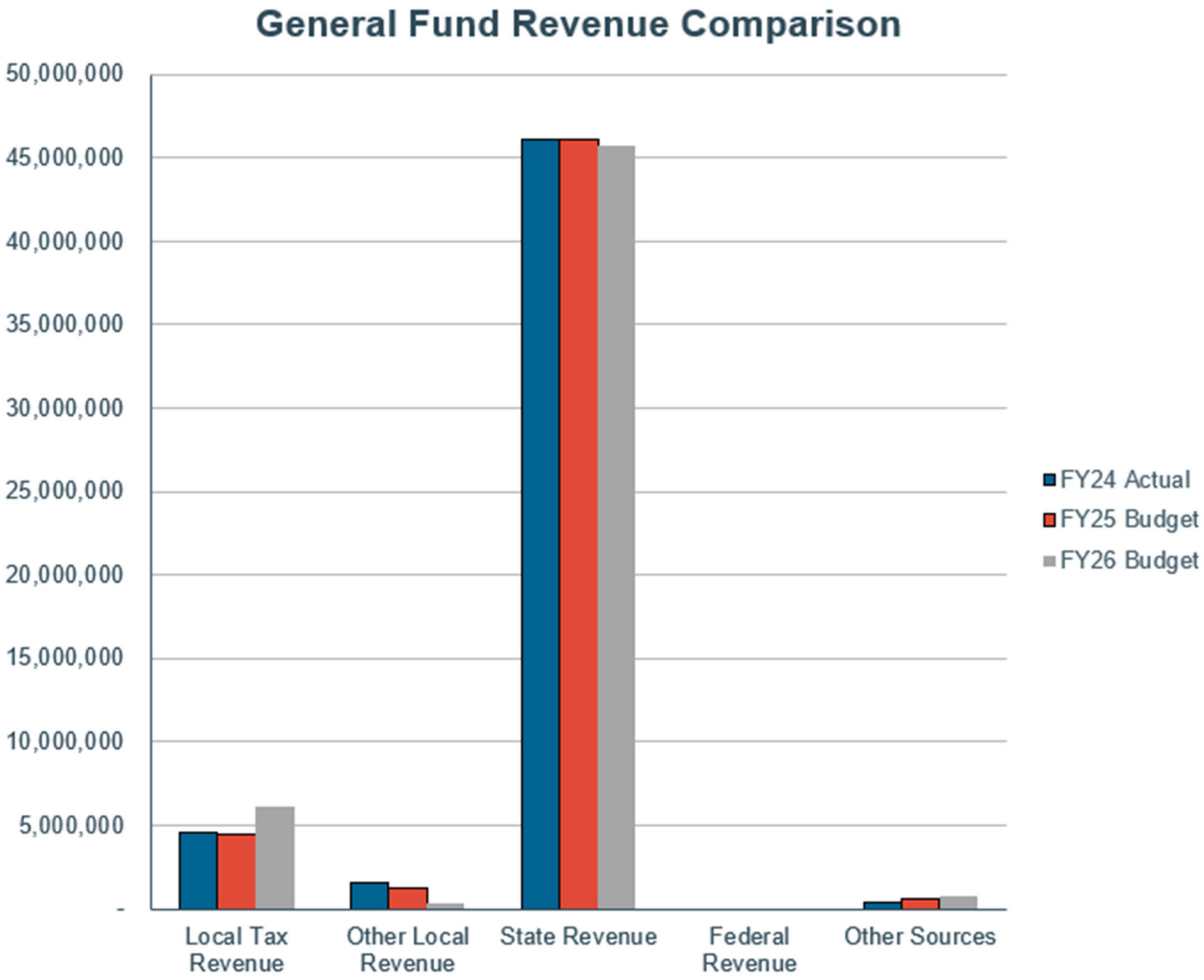
SUMMARY STATEMENT 2025-2026 BUDGET

Post Falls School District #273

	ALL OTHER FUNDS			
REVENUES	**Prior Year Actual 2022-2023**	**Prior Year Actual 2023-2024**	**Amended Budget 2024-2025**	**Proposed Budget 2025-2026**
Beginning Balances	12,746,638	13,394,103	14,087,873	35,848,761
Local Tax Revenue	3,300,914	-	-	2,797,600
Other Local	2,731,325	2,938,030	3,341,265	2,950,900
County Revenue	-	-	-	-
State Revenue	1,370,379	4,506,567	27,678,067	773,252
Federal Revenue	9,322,001	8,429,250	5,229,680	5,300,394
Other Sources	444,240	809,013	1,413,916	1,074,077
Totals	**29,915,497**	**30,076,963**	**51,750,801**	**48,744,984**

EXPENDITURES	**Prior Year Actual 2022-2023**	**Prior Year Actual 2023-2024**	**Amended Budget 2024-2025**	**Proposed Budget 2025-2026**
Salaries	5,236,434	4,636,500	5,206,470	3,559,516
Benefits	1,723,709	1,456,055	1,818,457	1,528,839
Purchased Services	973,747	1,040,130	1,547,644	1,146,314
Supplies & Materials	3,687,094	3,095,871	2,820,197	3,068,179
Capital Outlay	1,322,737	2,553,723	488,312	1,697,260
Debt Retirement	2,794,473	2,798,700	2,796,900	2,797,600
Insurance & Judgments	-	-	-	-
Transfers (net)	783,200	408,111	1,224,060	1,088,658
Contingency Reserve				
Unappropriated Balances	13,394,103	14,087,873	35,848,761	33,858,618
Totals	**29,915,497**	**30,076,963**	**51,750,801**	**48,744,984**

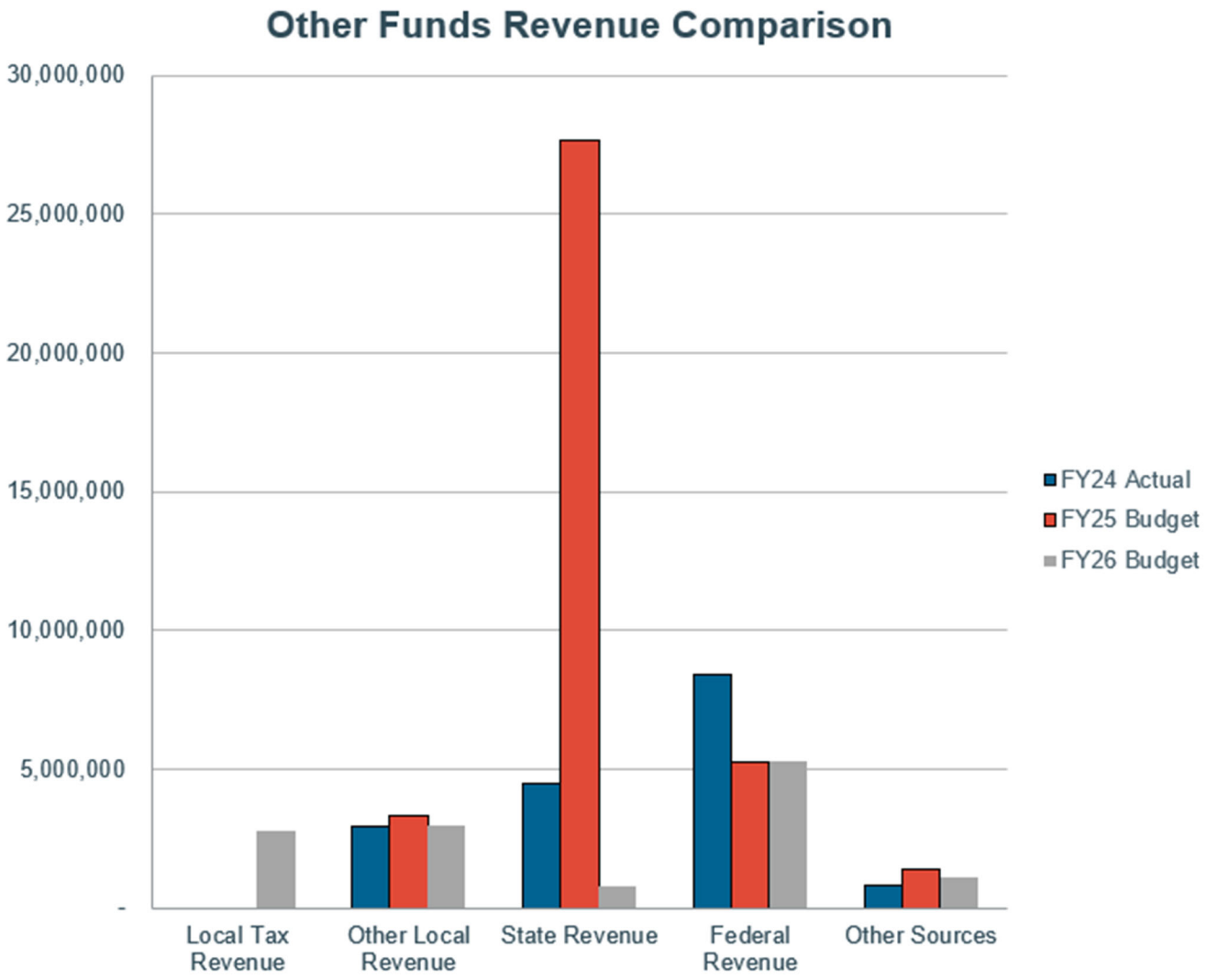
Comparison Graphics



This multiyear comparison reveals changes in General Fund revenues from 2023-2024 to current projections for the 2024-2025 and 2025-2026 budget. Overall, revenues have remained stable and the slight decline in State Revenues are a result of declining enrollment.

Local tax revenue shows an increase in FY26 as that is the maximum amount the district can levy to taxpayers. State property tax relief funds are anticipated to continue into FY26 but are unknown until the end of August. Property tax relief eliminated the full amount of bonds as well as $1.6M of the supplemental levy in FY25.

Comparison Graphics

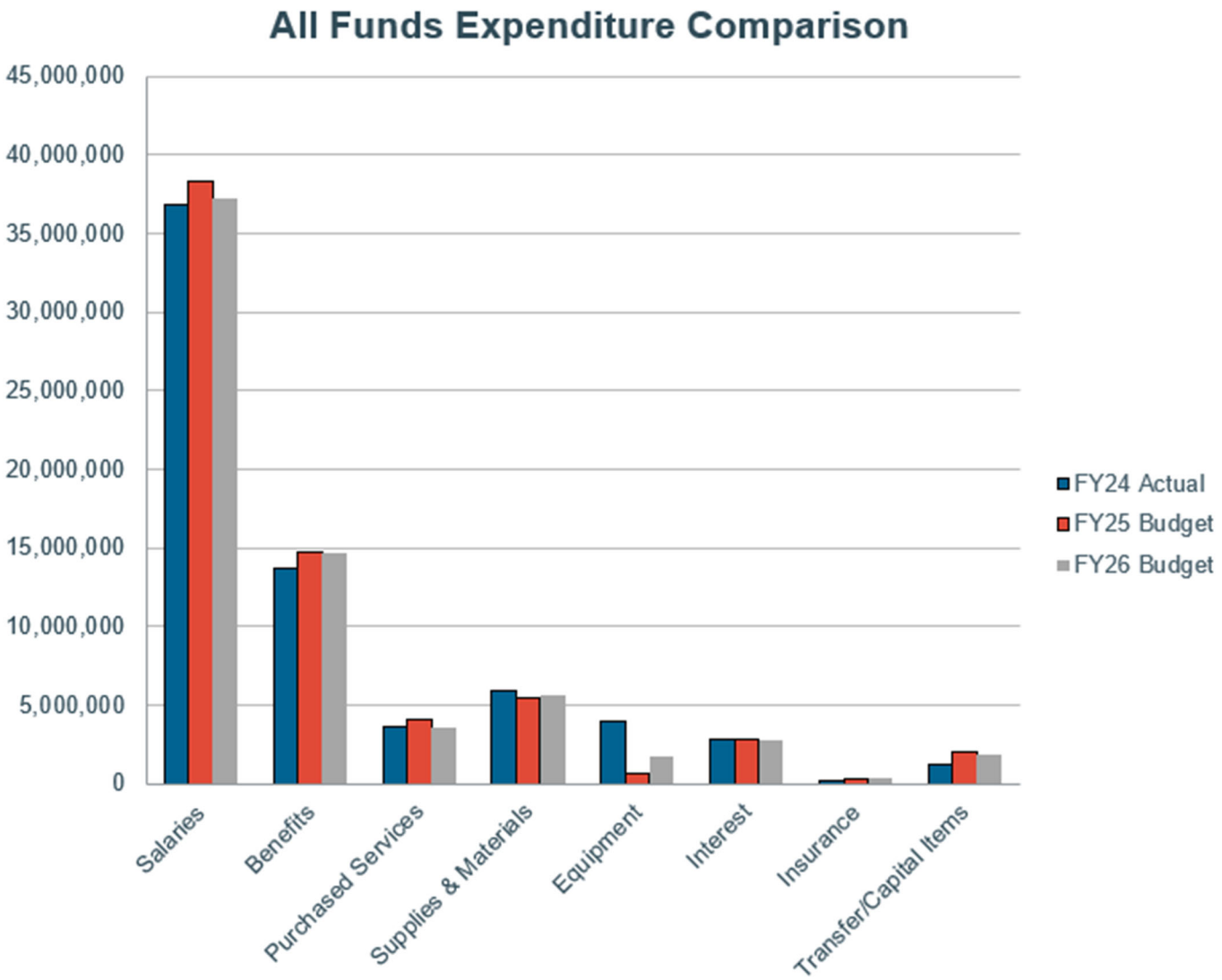


This multiyear comparison reveals changes in Other Funds revenue from 2023-2024 to current projections for the 2024-2025 and 2025-2026 budget.

Local tax revenue for FY26 shows the full amount that could be levied for the 2015 and 2019 bonds. In FY24 and FY25, state property tax relief funds covered the full amount of the bonds. Since we do not know what will come from the state in FY26, we must budget for the maximum bond levy amount.

State revenues in FY25 reflect the one-time funding from the Facility Modernization Funds. The $25.4M received in FY25 will need to last the district 10 years and can only be used for capital facility projects.

Comparison Graphics

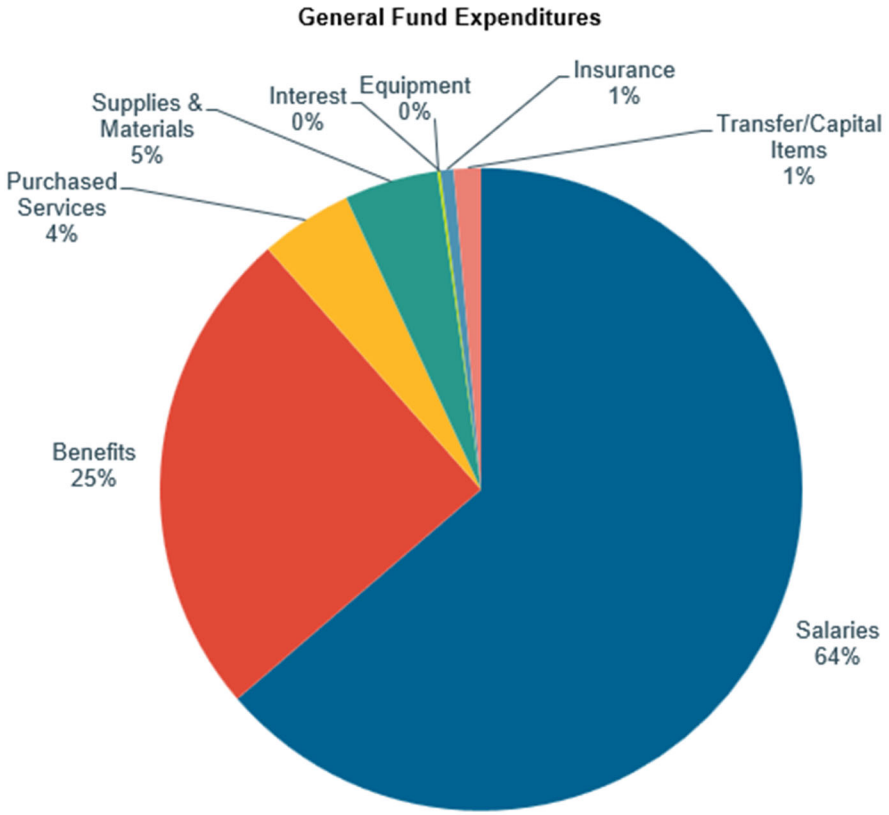


This multiyear comparison reveals changes in expenditure types. Salaries experienced a notable increase from FY24 to FY25. This is mainly due to one-time funding received from the state at the end of FY24. One-time stipends were paid to employees in FY25 from those funds.

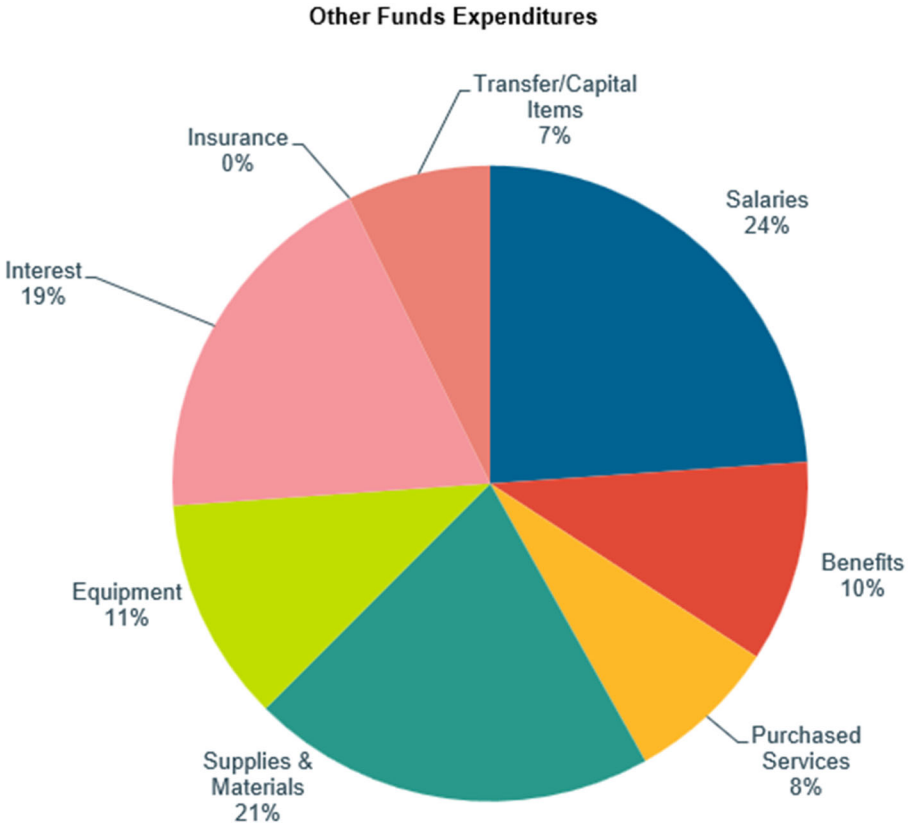
For FY26, with a continued estimate in a 2% decline in enrollment, through attrition the district has chosen to eliminate positions. In the event that enrollment increases, these positions may be needed and hired. Between the elimination of positions and depletion of one-time funding, salaries and benefits show a slight decrease from FY25 to FY26 even though it is anticipated that remaining employees will see a pay increase for FY26.

The remaining expenditure categories have remained consistent year over year other than equipment purchases using COVID funds in FY24.

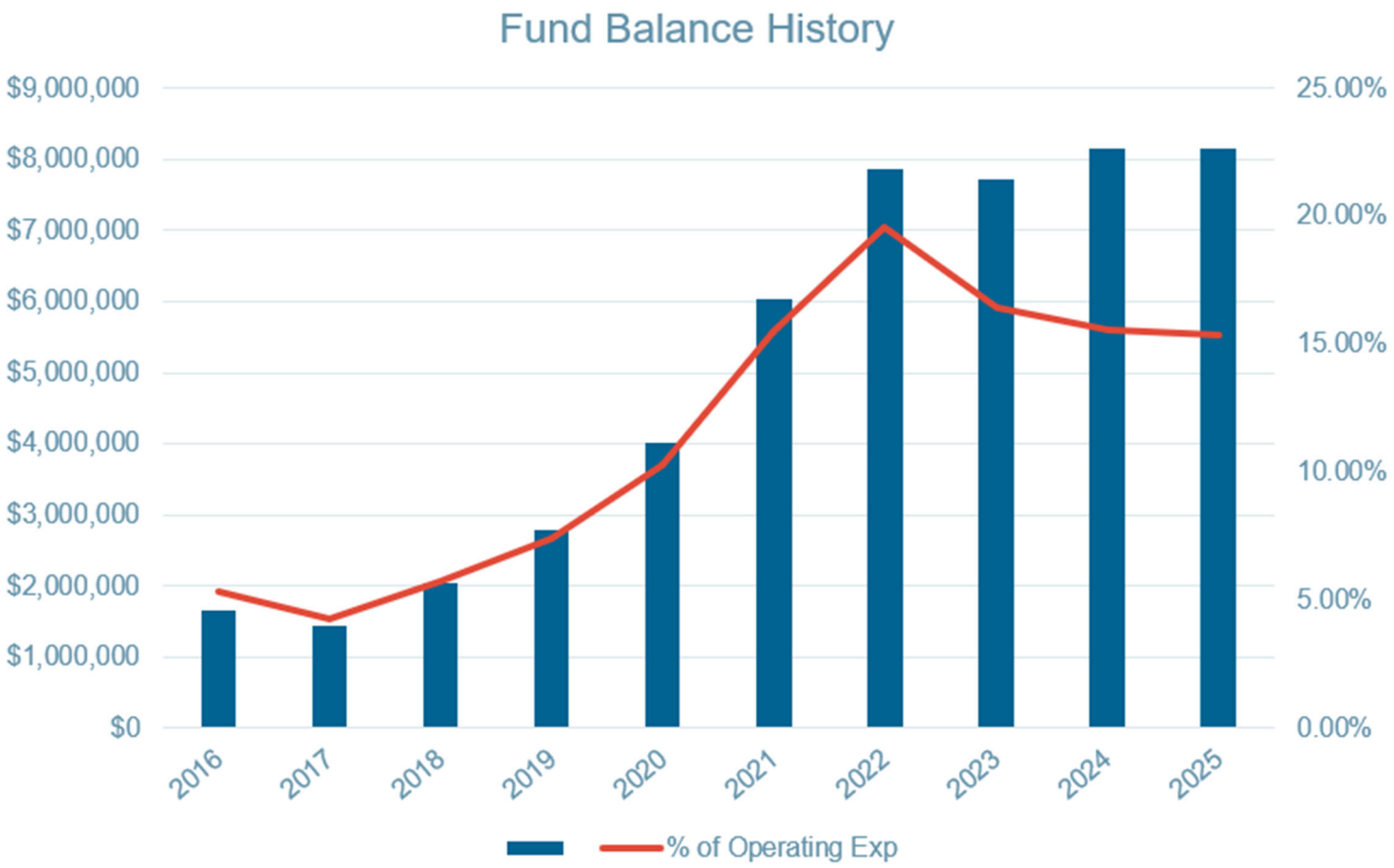
Comparison Graphics



Salaries and benefits continue to make up a majority of the general fund expenditures with a total of 89% of the budget. Non-general funds have a greater mix of expenditures as often these funds are earmarked for non-personnel items which include but are not limited to technology, facilities, bond principle/interest, and supplies. Most of the other fund salaries include Title programs, IDEA programs, Nutrition Services, and GAP.



Comparison Graphics



Since 2017, the Post Falls School District has been increasing its fund balance to more closely align with the GFOA recommended level of 16.6% of operating expenditures. Currently, the General Fund balance is sitting at just over 15%. Having a healthy fund balance ensures that the district can meet cash flow needs during times of inconsistent revenue payments, maintain the district's favorable bond rating, and ensure the district can meet one-time or emergency costs.

Fund Descriptions

Fund Accounting—Our district financial system uses the fund accounting method of accounting and financial reporting. Fund accounting is used primarily by governmental entities and nonprofits. This method of accounting ensures grants and other earmarked revenues are easily separated on financial reports in order to demonstrate compliance with regulations pertaining to each source of funding. The Idaho State Department of Education and federal government provide some guidance on which revenues should be tracked in a separate fund. The Post Falls School District 2025-2026 budget includes 32 separate funds. This budget reports each fund as its own financial statement showing beginning fund balance, revenues, and expenditures. The following pages will be a budget for each fund, including a short description of the types of revenues and expenditures allowed for the fund.

Post Falls School District #273 - Budget Summary for FY2025-2026

Fund Number: 100

Fund Name: GENERAL FUND

Fund Information: This is the largest fund in our financial statements. Post Falls 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 and that are not subject to special reporting and oversight requirements beyond board policy and applicable state laws.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	7,732,005	7,732,005	8,149,112	8,149,112

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State Foundation	35,350,960	35,516,568	35,557,545	36,649,009
	State - In Lieu of Taxes		94,060	50,192	
	State - Other	8,139,281	8,486,877	8,557,753	7,083,358
	State - Transportation	1,961,213	1,967,978	1,903,839	2,018,069
	State - Tuition Equivalency	75,000	85,698	0	0
State Revenue Total		**45,526,454**	**46,151,181**	**46,069,329**	**45,750,436**
Local Tax Revenue	Local Tax - Prior Year	30,000	35,265	47,744	42,500
	Local Tax - Supplemental Levy	4,413,284	4,399,770	4,340,242	5,958,551
	Local Tax - Tort	98,460	100,268	95,000	97,850
	Local Tax - URD	8,000	63,422	0	0
Local Tax Revenue Total		**4,549,744**	**4,598,725**	**4,482,986**	**6,098,901**
Other Local Revenue	Other Local		10,997	42,427	20,000
	Other Local - Donation	13,500	42,935	64,388	25,000
	Other Local - Interest	1,148,292	1,333,775	1,100,000	300,000
Other Local Revenue Total		**1,161,792**	**1,387,706**	**1,206,815**	**345,000**
Other Sources	Other		189,714	0	0
	Transfers	547,761	436,899	631,220	738,658
Other Sources Total		**547,761**	**626,614**	**631,220**	**738,658**
Total Revenues		**51,785,751**	**52,764,226**	**52,390,350**	**52,932,995**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Activity Transportation	Salaries		97,193	105,000	99,250
	Benefits	1,249	1,249	1,081	1,081
	Purchased Services	62,747	54,205	74,593	74,593
	Supplies & Materials	7,900	45,477	9,452	9,452
Activity Transportation Total		**71,896**	**198,124**	**190,125**	**184,375**
Admin Technology	Salaries	428,150	432,262	428,176	441,021
	Benefits	161,261	160,096	160,336	168,302
	Purchased Services	978	978	636	636
	Supplies & Materials	464,580	464,580	444,902	79,090
Admin Technology Total		**1,054,969**	**1,057,916**	**1,034,049**	**689,049**
Alternative Program	Salaries	559,268	553,408	525,065	536,343
	Benefits	183,371	183,511	186,986	195,402
	Purchased Services	52,297	43,887	44,930	44,930
	Supplies & Materials	43,356	39,332	45,944	45,944
Alternative Program Total		**838,292**	**820,138**	**802,925**	**822,618**
Board of Education	Purchased Services	6,474	6,574	4,415	4,415
	Supplies & Materials	241	241	214	214
Board of Education Total		**6,715**	**6,815**	**4,629**	**4,629**
Business Operations	Salaries	675,584	688,720	619,959	628,559
	Benefits	257,814	259,116	256,236	244,167
	Purchased Services	84,253	111,179	109,866	109,866
	Supplies & Materials	40,513	50,828	113,498	113,498
Business Operations Total		**1,058,164**	**1,109,842**	**1,099,558**	**1,096,090**
Capital Construction	Equipment			20,484	-
Capital Construction Total				**20,484**	**-**
Central Service Program	Purchased Services	1,975	1,975	1,947	1,947
	Supplies & Materials	4,396	4,396	2,457	2,457
Central Service Program Total		**6,371**	**6,371**	**4,404**	**4,404**
Custodial	Salaries	1,252,321	1,286,770	1,401,196	1,443,232
	Benefits	605,028	613,394	654,899	686,270
	Purchased Services	1,480,642	1,461,942	1,156,322	1,137,858
	Supplies & Materials	248,865	191,930	298,390	291,144
	Equipment	41,180	41,181	19,507	25,000
	Insurance & Judgments	161,066	161,066	246,177	270,795
Custodial Total		**3,789,102**	**3,756,283**	**3,776,491**	**3,854,299**
District Admin	Salaries	403,339	401,339	557,897	569,055
	Benefits	127,036	128,020	183,960	191,974
	Purchased Services	5,643	5,693	4,017	4,017
	Supplies & Materials	1,907	1,496	1,001	1,001
	Insurance & Judgments	1,124	1,124	1,742	1,916

District Admin Total		**539,049**	**537,672**	**748,617**	**767,964**
Educational Media	Salaries	348,437	348,883	369,944	380,968
	Benefits	139,523	139,352	162,114	170,328
	Supplies & Materials	15,496	15,634	19,181	19,181
Educational Media Total		**503,456**	**503,869**	**551,238**	**570,477**
Elementary Program	Salaries	9,446,591	9,448,496	9,252,882	9,439,051
	Benefits	3,593,674	3,650,323	3,781,184	3,741,803
	Purchased Services	11,876	12,618	44,633	44,633
	Supplies & Materials	467,656	471,569	214,350	464,350
	Transfers/Capital Items		1,967	-	-
	Insurance & Judgments	2,004		318	318
Elementary Program Total		**13,521,801**	**13,584,973**	**13,293,367**	**13,690,155**
Fund Transfers	Transfers/Capital Items	327,090	809,013	821,076	724,077
Fund Transfers Total		**327,090**	**809,013**	**821,076**	**724,077**
General Transportation	Supplies & Materials	15,256	7,997	11,169	11,169
	Insurance & Judgments	12,469	12,469	19,083	20,991
General Transportation Total		**27,725**	**20,466**	**30,252**	**32,161**
Gifted/Talented	Salaries	121,403	121,648	126,355	130,145
	Benefits	54,073	54,130	49,413	51,751
	Purchased Services	1,622	1,622	2,532	2,532
	Supplies & Materials	3,076	3,076	2,863	2,863
Gifted/Talented Total		**180,174**	**180,476**	**181,164**	**187,291**
Guidance & Health	Salaries	1,471,968	1,469,409	1,577,440	1,618,175
	Benefits	539,550	538,173	621,510	651,801
	Purchased Services	125	125	767	767
	Supplies & Materials	4,176	4,277	9,227	9,227
Guidance & Health Total		**2,015,819**	**2,011,983**	**2,208,943**	**2,279,970**
Instructional Improvement	Salaries	630	630	-	-
	Benefits	270	270	7	7
	Purchased Services	21,398	33,948	4,587	4,587
	Supplies & Materials	462	462	7,677	7,677
Instructional Improvement Total		**22,760**	**35,310**	**12,271**	**12,271**
Interscholastic Activity	Salaries	504,057	509,770	491,868	503,441
	Benefits	83,049	84,382	81,682	84,103
	Supplies & Materials	36,000	36,000	50,512	60,000
	Insurance & Judgments	7,757	7,757	7,912	8,703
Interscholastic Activity Total		**630,863**	**637,909**	**631,974**	**656,247**
Maint - Buildings & Equip	Salaries	622,394	601,566	654,796	674,440
	Benefits	249,186	256,288	269,847	278,657
	Purchased Services	118,019	144,557	76,149	76,149
	Supplies & Materials	398,043	404,561	526,948	500,000
	Equipment	187,412	186,422	46,390	45,000
	Transfers/Capital Items		92,590	-	-
	Insurance & Judgments	47,869		-	-
Maint - Buildings & Equip Total		**1,622,923**	**1,685,983**	**1,574,130**	**1,574,247**
Maint - Grounds	Purchased Services			335	335
	Supplies & Materials	175,698	222,987	258,564	258,564
Maint - Grounds Total		**175,698**	**222,987**	**258,898**	**258,898**
Maint - Non-Student Occupied	Purchased Services	10,065	10,065	10,574	10,574
Maint - Non-Student Occupied Total		**10,065**	**10,065**	**10,574**	**10,574**
Preschool	Salaries	213,369	211,804	215,157	216,177
	Benefits	83,545	82,803	82,539	83,347
	Supplies & Materials			-	-
Preschool Total		**296,914**	**294,606**	**297,696**	**299,524**
Prof Technical	Supplies & Materials	9,558	9,558	-	-
Prof Technical Total		**9,558**	**9,558**	**-**	**-**
School Admin	Salaries	2,551,029	2,550,728	2,992,124	3,072,121
	Benefits	932,889	933,223	1,142,784	1,172,512
	Purchased Services	6,479	6,479	5,961	5,961
School Admin Total		**3,490,397**	**3,490,430**	**4,140,869**	**4,250,594**
Secondary Program	Salaries	7,947,625	7,931,303	7,697,654	7,838,997
	Benefits	2,887,706	2,926,820	3,044,347	3,097,559
	Purchased Services	422,153	424,789	590,068	590,068
	Supplies & Materials	476,694	484,471	220,386	220,386
Secondary Program Total		**11,734,178**	**11,767,383**	**11,552,455**	**11,747,010**
Security/Safety	Salaries	290,124	303,653	334,905	344,951
	Benefits	121,510	122,014	134,335	142,557
	Purchased Services	88,163	136,573	1,767	1,767
	Supplies & Materials	6,033	6,514	6,600	6,600
	Equipment	1,063,350	1,072,680	-	-
Security/Safety Total		**1,569,180**	**1,641,434**	**477,607**	**495,875**
Special Education	Salaries	2,229,181	2,239,540	2,301,778	2,293,166
	Benefits	871,977	872,239	883,546	895,335
	Purchased Services	7,398	10,067	9,007	9,007
	Supplies & Materials	86,182	91,852	5,002	5,002
Special Education Total		**3,194,738**	**3,213,697**	**3,199,333**	**3,202,508**
SPED Support Services	Salaries	1,799,668	1,404,433	1,656,454	1,642,165
	Benefits	592,199	608,533	561,351	567,463
	Purchased Services			174,546	185,000

SPED Support Services Total		**2,391,867**	**2,012,967**	**2,392,351**	**2,394,628**
Summer School	Salaries	40,956	40,956	40,871	42,098
	Benefits	8,191	8,191	12,478	12,996
Summer School Total		**49,147**	**49,147**	**53,349**	**55,094**
Transportation	Salaries	1,686,570	1,590,199	1,756,981	1,809,097
	Benefits	641,383	654,070	674,100	663,799
	Purchased Services	112,794	94,240	151,155	151,155
	Supplies & Materials	377,449	303,095	393,008	393,008
	Insurance & Judgments	30,099	30,099	46,277	50,905
Transportation Total		**2,848,295**	**2,671,703**	**3,021,521**	**3,067,965**
Total Expenditures		**51,987,206**	**52,347,120**	**52,390,350**	**52,932,995**
Net Change in Fund Balance		**(201,455)**	**417,106**	**0**	**0**
Beginning Fund Balance		7,732,005	7,732,005	8,149,112	8,149,112
Estimated Ending Fund Balance		**7,530,550**	**8,149,112**	**8,149,112**	**8,149,112**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 220

Fund Name: FEDERAL FOREST FUND

Fund Information: This federal funding is paid to counties to pass onto school districts affected by the decline in revenue from timber harvests on federal lands. Post Falls receives a small allocation of federal forest funds each year, as there is little federal land within district boundaries. These funds are used for operational costs to ensure safe facilities and can be retained, accumulated, or expended in the current year.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	26,738	39,885

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Federal Revenue	Federal - Other	24,703	26,738	13,147	13,150
Federal Revenue Total		**24,703**	**26,738**	**13,147**	**13,150**
Total Revenues		**24,703**	**26,738**	**13,147**	**13,150**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Transfers	Transfers/Capital Items	24,703		-	13,150
Fund Transfers Total		**24,703**		**-**	**13,150**
Total Expenditures		**24,703**		**-**	**13,150**

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	**-**	**26,738**	**13,147**	**-**
Beginning Fund Balance	-	-	26,738	39,885
Estimated Ending Fund Balance	**-**	**26,738**	**39,885**	**39,885**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 231

Fund Name: BOWERSOX SCHOLARSHIP

Fund Information: These funds were donated by the late Judith L Bowersox and will be allocated each year to support two scholarships for career technical opportunities.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	142,404	137,404

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Local Revenue	Other Local	142,800	142,800	0	0
Other Local Revenue Total		142,800	142,800	0	0
Total Revenues		142,800	142,800	0	0

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Food Services	Supplies & Materials	396	396	-	-
Food Services Total		396	396	-	-
Secondary Program	Purchased Services	4,000		-	-
	Supplies & Materials			5,000	5,000
Secondary Program Total		4,000		5,000	5,000
Total Expenditures		4,396	396	5,000	5,000

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	138,404	142,404	(5,000)	(5,000)
Beginning Fund Balance	-	-	142,404	137,404
Estimated Ending Fund Balance	138,404	142,404	137,404	132,404

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 232

Fund Name: BEFORE/AFTER SCHOOL PROGRAM

Fund Information: Before/after school care (GAP) is available for elementary-aged students and is funded through parent-paid tuition. Our GAP program is an approved provider for ICCP, Idaho's program to subsidize child care for families who qualify. All staffing and supply costs are coded to this fund to track financial stability of the program. Retained earnings remain as contingency for the program. If an excess fund balance exists, the district may use the funds for one-time district operational costs.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		722,057	722,057	588,750	562,464

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Other	30,000	36,244	50,000	50,000
State Revenue Total		30,000	36,244	50,000	50,000
Other Local Revenue	Other Local	369,000	313,110	475,000	475,000
Other Local Revenue Total		369,000	313,110	475,000	475,000
Total Revenues		399,000	349,355	525,000	525,000

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Elementary Program	Salaries	308,414	307,249	332,500	342,400
	Benefits	166,085	163,720	200,261	211,040
	Purchased Services	7,410	7,872	14,575	14,575
	Supplies & Materials	3,583	3,822	3,950	3,950
Elementary Program Total		485,492	482,662	551,286	571,965
Total Expenditures		485,492	482,662	551,286	571,965

Net Change in Fund Balance	(86,492)	(133,307)	(26,286)	(46,965)
Beginning Fund Balance	722,057	722,057	588,750	562,464
Estimated Ending Fund Balance	635,565	588,750	562,464	515,499

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 233

Fund Name: KAISER PERMANENTE REFUND

Fund Information: In 2020, the district discontinued its health benefits plan with Kaiser Permanente and joined the Idaho School Benefits Trust to offer employee health benefits through Blue Cross of Idaho. When the Kaiser Permanente plan was discontinued, $1.6M of reserves remained in the plan, and those reserves were refunded to the district. Through negotiations with the PFEA, these funds were committed to cover rising health benefits costs, until depleted. Each year, a total will be transferred from this fund into the general fund to backfill the year's increase in insurance costs.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		1,272,726	1,272,726	948,714	598,714

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Local Revenue	Other Local - Interest	70,000	75,988	50,000	20,000
Other Local Revenue Total		70,000	75,988	50,000	20,000
Total Revenues		70,000	75,988	50,000	20,000

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Transfers	Transfers/Capital Items	400,000	400,000	400,000	400,000
Fund Transfers Total		400,000	400,000	400,000	400,000
Total Expenditures		400,000	400,000	400,000	400,000

Net Change in Fund Balance	(330,000)	(324,012)	(350,000)	(380,000)
Beginning Fund Balance	1,272,726	1,272,726	948,714	598,714
Estimated Ending Fund Balance	**942,726**	**948,714**	**598,714**	**218,714**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 234

Fund Name: CURRICULUM FUND

Fund Information: Post Falls School District utilizes various curricula at all levels of education. Often, to cost for curriculum platforms far exceeds the state funding. This fund will receive transfers from the General Fund each year to offset the large expenditures in future years. During the years of curriculum adoptions, a fund transfer will be made to the General Fund.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	-	160,213

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Sources	Transfers			160,213	100,000
Other Sources Total				160,213	100,000
Total Revenues				160,213	100,000

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Transfers	Transfers/Capital Items				250,000
Fund Transfers Total					250,000
Total Expenditures					250,000

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	-	-	160,213	(150,000)
Beginning Fund Balance	-	-	-	160,213
Estimated Ending Fund Balance	-	-	160,213	10,213

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 237

Fund Name: ERATE

Fund Information: This fund is used to record revenues from reimbursements generated by the federal E-Rate program. The FCC's E-Rate program purpose is to make telecommunications and information services more affordable for schools and libraries. Some rebates result in lower cost contracts, and some rebates are paid directly to the district after the application is approved. The district reserves these funds for technology infrastructure investments, specifically investments which are eligible for additional E-Rate reimbursements.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		44,986	44,986	40,984	40,984

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Local Revenue	Other Local	31,136	14,108	20,000	20,000
Other Local Revenue Total		**31,136**	**14,108**	**20,000**	**20,000**
Total Revenues		**31,136**	**14,108**	**20,000**	**20,000**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Admin Technology	Purchased Services	31,136	18,111	20,000	20,000
Admin Technology Total		**31,136**	**18,111**	**20,000**	**20,000**
Prof Technical	Purchased Services	44,986		-	-
Prof Technical Total		**44,986**		**-**	**-**
Total Expenditures		**76,122**	**18,111**	**20,000**	**20,000**

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	**(44,986)**	**(4,002)**	**-**	**-**
Beginning Fund Balance	44,986	44,986	40,984	40,984
Estimated Ending Fund Balance	**0**	**40,984**	**40,984**	**40,984**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 238

Fund Name: STUDENT BODY ACTIVITY FUND

Fund Information: Student Body Funds, also known as ASB funds, are school-managed funds that consist of small grants, donations, and parent paid fees for optional activities. Expenditures must match the purpose or intent of the donation, grant, or fee. In 2021, a change in Governmental Accounting Standards required school districts to begin reporting student body funds as its own fund in the district financial statements. Prior to this change, ASB funds were subject to district oversight, including standardized checks and balances and annual audit procedures, but the balances were not reported in official district financials. Included in the

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		924,206	924,206	875,272	875,272

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Local Revenue	Other Local - SBAA	1,100,000	1,210,402	1,100,000	1,100,000
Other Local Revenue Total		**1,100,000**	**1,210,402**	**1,100,000**	**1,100,000**
Total Revenues		**1,100,000**	**1,210,402**	**1,100,000**	**1,100,000**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
SBA Activity	Supplies & Materials	1,100,000	1,259,336	1,100,000	1,100,000
SBA Activity Total		**1,100,000**	**1,259,336**	**1,100,000**	**1,100,000**
Total Expenditures		**1,100,000**	**1,259,336**	**1,100,000**	**1,100,000**

Net Change in Fund Balance	**-**	**(48,934)**	**-**	**-**
Beginning Fund Balance	924,206	924,206	875,272	875,272
Estimated Ending Fund Balance	**924,206**	**875,272**	**875,272**	**875,272**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 240

Fund Name: 2024 SUPPLEMENTAL APPROPRIATION

Fund Information: In the 2024 legislative session, the 2023-2024 appropriations were revised to allow districts to access savings in the state education budget resulting from the funding formula change from enrollment-based funding to attendance-based funding. The district agreed with the Post Falls Education Association to allocate these one-time funds to staff retention stipends. Staff received a total of $2,500 in 2024-2025 in stipends, prorated by FTE.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	2,078,400	(0)

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Other	1,887,136	2,078,400	0	0
State Revenue Total		1,887,136	2,078,400	0	0
Total Revenues		1,887,136	2,078,400	0	0

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Admin Technology	Salaries			14,000	-
	Benefits			2,508	-
Admin Technology Total				16,508	-
Alternative Program	Salaries			10,000	-
	Benefits			1,985	-
Alternative Program Total				11,985	-
Business Operations	Salaries			15,000	-
	Benefits			2,866	-
Business Operations Total				17,866	-
Custodial	Salaries			78,250	-
	Benefits			15,201	-
Custodial Total				93,451	-
District Admin	Salaries			7,500	-
	Benefits			1,585	-
District Admin Total				9,085	-
Educational Media	Salaries			24,495	-
	Benefits			4,836	-
Educational Media Total				29,331	-
Elementary Program	Salaries			487,095	-
	Benefits			98,026	-
Elementary Program Total				585,120	-
Food Services	Salaries			84,300	-
	Benefits			14,460	-
Food Services Total				98,760	-
Fund Transfers	Transfers/Capital Items			35,239	-
Fund Transfers Total				35,239	-
Gifted/Talented	Salaries			2,500	-
	Benefits			528	-
Gifted/Talented Total				3,028	-
Guidance & Health	Salaries			65,106	-
	Benefits			12,844	-
Guidance & Health Total				77,950	-
Maint - Buildings & Equip	Salaries			27,500	-
	Benefits			5,361	-
Maint - Buildings & Equip Total				32,861	-
Other Support Services	Benefits			-	-
Other Support Services Total				-	-
Preschool	Salaries			5,000	-
	Benefits			981	-
Preschool Total				5,981	-
School Admin	Salaries			115,695	-
	Benefits			23,112	-
School Admin Total				138,807	-
Secondary Program	Salaries			341,040	-
	Benefits			68,560	-
Secondary Program Total				409,600	-
Security/Safety	Salaries			28,750	-
	Benefits			5,564	-
Security/Safety Total				34,314	-
Special Education	Salaries			197,719	-
	Benefits			39,317	-
Special Education Total				237,036	-
SPED Support Services	Salaries			82,550	-
	Benefits			16,226	-
SPED Support Services Total				98,776	-
Transportation	Salaries			119,050	-

Transportation	Benefits			23,654	-
Transportation Total				**142,704**	-
Total Expenditures				**2,078,400**	-
Net Change in Fund Balance		**1,887,136**	**2,078,400**	**(2,078,400)**	-
Beginning Fund Balance		-	-	2,078,400	(0)
Estimated Ending Fund Balance		**1,887,136**	**2,078,400**	**(0)**	**(0)**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 242

Fund Name: SAFETY & SECURITY FUND

Fund Information: This is one-time state funding to use for maintaining security infrastructure. These funds will be reserved to help with small repairs to our safety and security infrastructure/vestibules as our systems age.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	240,000	240,000

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Other	240,000	240,000	0	0
State Revenue Total		240,000	240,000	0	0
Total Revenues		240,000	240,000	0	0

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Security/Safety	Supplies & Materials				240,000
Security/Safety Total					240,000
Total Expenditures					240,000

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	240,000	240,000	-	(240,000)
Beginning Fund Balance	-	-	240,000	240,000
Estimated Ending Fund Balance	240,000	240,000	240,000	-

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 243

Fund Name: PROFESSIONAL TECHNICAL EDUC

Fund Information: The district receives two types of funds from the state to support and enhance Career Technical Education (CTE) courses and programs. The first type is CTE Added-cost funds which are state funds used to cover instructor and program expenses such as industrial tools and equipment beyond those normally encountered in other academic courses.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	1,712	(0)

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Professional Technical	58,252	58,252	72,744	72,744
State Revenue Total		58,252	58,252	72,744	72,744
Total Revenues		58,252	58,252	72,744	72,744

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Secondary Program	Salaries	7,000	4,250	-	-
	Benefits	1,424	823	-	-
	Purchased Services	15,000	992	-	-
	Supplies & Materials	34,828	50,475	74,456	72,744
Secondary Program Total		58,252	56,540	74,456	72,744
Total Expenditures		58,252	56,540	74,456	72,744

Net Change in Fund Balance	-	1,712	(1,712)	-
Beginning Fund Balance	-	-	1,712	(0)
Estimated Ending Fund Balance	-	1,712	(0)	(0)

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 245

Fund Name: TECHNOLOGY GRANT FUND

Fund Information: The state provides funds earmarked for technology. These funds are used to buy student devices, pay for software licenses, and fund technology infrastructure maintenance, like wireless access and cabling.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		664,241	664,241	1,118,193	1,418,527

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Other	507,824	654,818	588,334	575,000
State Revenue Total		507,824	654,818	588,334	575,000
Total Revenues		507,824	654,818	588,334	575,000

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Admin Technology	Purchased Services	3,893	4,673	5,000	5,000
	Supplies & Materials	158,307	186,838	235,000	435,000
	Equipment	17,262	9,752	25,000	50,000
Admin Technology Total		179,462	201,264	265,000	490,000
Capital Construction	Equipment	180,212		-	-
Capital Construction Total		180,212		-	-
Elementary Program	Supplies & Materials		(728)	23,000	23,000
Elementary Program Total			(728)	23,000	23,000
Secondary Program	Supplies & Materials	750	331	-	-
Secondary Program Total		750	331	-	-
Total Expenditures		360,424	200,866	288,000	513,000

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	147,400	453,952	300,334	62,000
Beginning Fund Balance	664,241	664,241	1,118,193	1,418,527
Estimated Ending Fund Balance	811,641	1,118,193	1,418,527	1,480,527

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 246

Fund Name: DRUG FREE STATE MONEY FUND

Fund Information: The district receives this funding from the state to help address costs related to the safety and security of students. This funding can be used to implement substance abuse prevention measures and school safety improvements including the cost for school resource officers.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	115,307	(0)

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Other	38,704	77,409	75,508	75,508
State Revenue Total		**38,704**	**77,409**	**75,508**	**75,508**
Other Local Revenue	Other Local	37,898	37,898	0	0
Other Local Revenue Total		**37,898**	**37,898**	**0**	**0**
Total Revenues		**76,602**	**115,307**	**75,508**	**75,508**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Transfers	Transfers/Capital Items			190,815	75,508
Fund Transfers Total				**190,815**	**75,508**
Secondary Program	Purchased Services	76,602		-	-
Secondary Program Total		**76,602**		**-**	**-**
Total Expenditures		**76,602**		**190,815**	**75,508**

Net Change in Fund Balance	**-**	**115,307**	**(115,307)**	**-**
Beginning Fund Balance	-	-	115,307	(0)
Estimated Ending Fund Balance	**-**	**115,307**	**(0)**	**(0)**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 250

Fund Name: ARP-ESSER III

Fund Information: The America Rescue Plan allocated federal grant funds for schools to "safely reopen and sustain the same operation of schools and address the impact of the coronavirus pandemic on the nation's students." (oese.ed.gov) The 2023-2024 budget allocated the final $3M that remains at 2022-2023 year end. Historical data is presented in prior year columns, and no funds were allocated in the 2024-2025 budget.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	-	-

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Federal Revenue	Federal - Other	2,453,235	2,924,802	0	0
Federal Revenue Total		**2,453,235**	**2,924,802**	**0**	**0**
Total Revenues		**2,453,235**	**2,924,802**	**0**	**0**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Admin Technology	Salaries	7,800	7,800	-	-
	Benefits	1,246	1,246	-	-
Admin Technology Total		**9,046**	**9,046**	**-**	**-**
Alternative Program	Salaries	1,645	9,000	-	-
	Benefits		949	-	-
	Equipment	12,500	12,500	-	-
Alternative Program Total		**14,145**	**22,449**	**-**	**-**
Business Operations	Salaries	10,934	10,934	-	-
	Benefits	1,859	1,859	-	-
Business Operations Total		**12,793**	**12,793**	**-**	**-**
Capital Construction	Equipment	1,562,029	1,993,324	-	-
Capital Construction Total		**1,562,029**	**1,993,324**	**-**	**-**
Custodial	Salaries	31,538	31,538	-	-
	Benefits	5,404	5,404	-	-
Custodial Total		**36,942**	**36,942**	**-**	**-**
District Admin	Salaries	3,000	3,000	-	-
	Benefits	563	563	-	-
District Admin Total		**3,563**	**3,563**	**-**	**-**
Educational Media	Salaries	10,000	10,000	-	-
	Benefits	1,784	1,784	-	-
Educational Media Total		**11,784**	**11,784**	**-**	**-**
Elementary Program	Salaries	246,421	269,538	-	-
	Benefits	40,691	49,731	-	-
	Supplies & Materials	1,650	1,650	-	-
Elementary Program Total		**288,762**	**320,919**	**-**	**-**
Food Services	Salaries	35,776	35,776	-	-
	Benefits	5,647	5,647	-	-
Food Services Total		**41,423**	**41,423**	**-**	**-**
Fund Transfers	Transfers/Capital Items		3,111	-	-
Fund Transfers Total			**3,111**	**-**	**-**
Gifted/Talented	Salaries	2,000	2,000	-	-
	Benefits	371	371	-	-
Gifted/Talented Total		**2,371**	**2,371**	**-**	**-**
Guidance & Health	Salaries	7,918	21,210	-	-
	Benefits		3,237	-	-
Guidance & Health Total		**7,918**	**24,447**	**-**	**-**
Maint - Buildings & Equip	Salaries	12,000	12,000	-	-
	Benefits	1,974	1,974	-	-
	Supplies & Materials	154,791	81,270	-	-
Maint - Buildings & Equip Total		**168,765**	**95,244**	**-**	**-**
Other Support Services	Salaries		(10,411)	-	-
	Benefits	6,276	7,370	-	-
Other Support Services Total		**6,276**	**(3,041)**	**-**	**-**
Preschool	Salaries	4,000	4,000	-	-
	Benefits	730	730	-	-
Preschool Total		**4,730**	**4,730**	**-**	**-**
School Admin	Salaries	43,000	43,000	-	-
	Benefits	7,608	7,608	-	-
School Admin Total		**50,608**	**50,608**	**-**	**-**
Secondary Program	Salaries	128,391	175,025	-	-
	Benefits	14,972	31,345	-	-
	Equipment	11,994	11,994	-	-
Secondary Program Total		**155,357**	**218,364**	**-**	**-**
Security/Safety	Salaries	7,000	7,000	-	-
	Benefits	1,091	1,091	-	-
Security/Safety Total		**8,091**	**8,091**	**-**	**-**

Special Education	Salaries	3,000	3,000	-	-
	Benefits	534	534	-	-
Special Education Total		**3,534**	**3,534**	**-**	**-**
SPED Support Services	Salaries	6,500	6,500	-	-
	Benefits	1,097	1,097	-	-
SPED Support Services Total		**7,597**	**7,597**	**-**	**-**
Transportation	Salaries	48,698	48,698	-	-
	Benefits	8,803	8,803	-	-
Transportation Total		**57,501**	**57,501**	**-**	**-**
Total Expenditures		**2,453,235**	**2,924,802**	**-**	**-**
Net Change in Fund Balance		**-**	**-**	**-**	**-**
Beginning Fund Balance		-	-	-	-
Estimated Ending Fund Balance		**-**	**-**	**-**	**-**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 251

Fund Name: TITLE 1-A

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 Post Falls, we use these funds to support students who struggle in reading and also implement engagement strategies to improve parent involvement. Title I-A pays for Title I teachers and paraprofessionals for schools that qualify for this program. Teachers and paraprofessionals provide evidence-based interventions to qualifying K-5 students.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	-	-

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Federal Revenue	Federal - Title	948,270	1,013,487	1,287,527	1,261,833
Federal Revenue Total		948,270	1,013,487	1,287,527	1,261,833
Total Revenues		948,270	1,013,487	1,287,527	1,261,833

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Elementary Program	Salaries	624,370	698,151	866,700	849,366
	Benefits	239,820	269,714	358,770	350,410
	Purchased Services	45,975	34,713	44,223	44,223
	Supplies & Materials	10,315	10,313	17,834	17,834
Elementary Program Total		920,480	1,012,891	1,287,527	1,261,833
Fund Transfers	Transfers/Capital Items	27,195		-	-
Fund Transfers Total		27,195		-	-
School Admin	Purchased Services	463	464	-	-
School Admin Total		463	464	-	-
Secondary Program	Purchased Services	132	132	-	-
Secondary Program Total		132	132	-	-
Total Expenditures		948,270	1,013,487	1,287,527	1,261,833

Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	-	-	-	-

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 257

Fund Name: IDEA-B SCHOOL AGE 3-21

Fund Information: IDEA funds are federal funds allocated to districts to address costs to serve 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. The 2024-2025 budget allocates $6.8M to special education instruction and related services.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	(0)	0

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Sources	Transfers		115,632	0	0
Other Sources Total			**115,632**	**0**	**0**
Federal Revenue	Federal - IDEA Part B	1,300,801	1,336,339	1,201,891	1,201,592
Federal Revenue Total		**1,300,801**	**1,336,339**	**1,201,891**	**1,201,592**
Total Revenues		**1,300,801**	**1,451,971**	**1,201,891**	**1,201,592**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Transfers	Transfers/Capital Items	26,658		-	-
Fund Transfers Total		**26,658**		**-**	**-**
Instructional Improvement	Purchased Services	6,593	5,863	3,000	3,000
Instructional Improvement Total		**6,593**	**5,863**	**3,000**	**3,000**
Special Education	Salaries	819,725	971,218	804,089	804,089
	Benefits	275,650	325,339	309,180	325,147
	Purchased Services	5,121	5,121	5,500	5,500
	Supplies & Materials	15,944	15,663	14,299	14,299
Special Education Total		**1,116,440**	**1,317,341**	**1,133,068**	**1,149,035**
SPED Support Services	Purchased Services	137,300	114,978	39,476	23,210
	Supplies & Materials	13,810	13,789	26,347	26,347
SPED Support Services Total		**151,110**	**128,767**	**65,823**	**49,557**
Total Expenditures		**1,300,801**	**1,451,972**	**1,201,891**	**1,201,592**

Net Change in Fund Balance	**-**	**(0)**	**0**	**-**
Beginning Fund Balance	-	-	(0)	0
Estimated Ending Fund Balance	**-**	**(0)**	**0**	**0**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 258

Fund Name: IDEA-B PRESCHOOL AGE 3-5

Fund Information: IDEA funds are federal funds allocated to districts to address costs to serve 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. The 2024-2025 budget allocates $6.8M to special education instruction and related services. IDEA funds will cover $1.3M of this programming. This fund reflects a small grant targeted at the district's developmental preschool program helping students with support to ensure they are ready for school.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	-	-

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Sources	Transfers	7,857	18,445	0	0
Other Sources Total		**7,857**	**18,445**	**0**	**0**
Federal Revenue	Federal - IDEA Part B	35,350	35,350	34,807	34,807
Federal Revenue Total		**35,350**	**35,350**	**34,807**	**34,807**
Total Revenues		**43,207**	**53,795**	**34,807**	**34,807**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Preschool	Salaries	34,714	43,686	24,833	24,702
	Benefits	6,540	8,215	7,974	8,105
	Supplies & Materials	1,447	1,391	1,500	1,500
Preschool Total		**42,701**	**53,292**	**34,307**	**34,307**
SPED Support Services	Supplies & Materials	505	503	500	500
SPED Support Services Total		**505**	**503**	**500**	**500**
Total Expenditures		**43,206**	**53,795**	**34,807**	**34,807**

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	**1**	**-**	**-**	**-**
Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	**1**	**-**	**-**	**-**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 260

Fund Name: SCHOOL BASED 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.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	-	-

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Sources	Transfers		353,259	400,000	400,000
Other Sources Total			**353,259**	**400,000**	**400,000**
Federal Revenue	Federal - Other	950,000	1,119,962	799,162	843,230
Federal Revenue Total		**950,000**	**1,119,962**	**799,162**	**843,230**
Total Revenues		**950,000**	**1,473,221**	**1,199,162**	**1,243,230**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Business Operations	Purchased Services	3,600	3,600	3,900	3,900
Business Operations Total		**3,600**	**3,600**	**3,900**	**3,900**
Elementary Program	Salaries	94,787	76,659	70,538	78,348
	Benefits	43,154	38,145	32,925	34,292
	Purchased Services	180,075	131,549	311,182	311,182
	Supplies & Materials		(65)	-	-
Elementary Program Total		**318,016**	**246,289**	**414,644**	**423,822**
Secondary Program	Salaries	51,653	39,043	18,492	31,989
	Benefits	26,583	22,261	12,213	16,610
	Purchased Services		46,550	91,009	91,009
Secondary Program Total		**78,236**	**107,855**	**121,714**	**139,608**
SPED Support Services	Salaries	240,244	679,148	318,276	333,173
	Benefits	85,570	83,071	106,115	108,215
	Purchased Services	224,334	353,259	234,513	234,513
SPED Support Services Total		**550,148**	**1,115,478**	**658,904**	**675,901**
Total Expenditures		**950,000**	**1,473,221**	**1,199,162**	**1,243,230**

Net Change in Fund Balance	**-**	**-**	**-**	**-**
Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	**-**	**-**	**-**	**-**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 261

Fund Name: TITLE IV-A ESSA-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. Some areas of need this grant covers is training for staff and students to build and maintain a positive school culture, a portion of an SRO salary, suicide prevention training for staff, student mentorship programs, and instructional software licenses for both enrichment, and remediation.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	(0)	(0)

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Federal Revenue	Federal - Other	101,862	102,614	135,125	126,977
Federal Revenue Total		101,862	102,614	135,125	126,977
Total Revenues		101,862	102,614	135,125	126,977

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Alternative Program	Supplies & Materials	712	712	-	-
Alternative Program Total		712	712	-	-
District Admin	Purchased Services	2,000	2,000	-	-
District Admin Total		2,000	2,000	-	-
Elementary Program	Salaries	1,283	1,667	8,250	8,498
	Benefits	255	330	1,678	1,728
	Purchased Services	13,710	16,442	15,202	15,202
	Supplies & Materials	16,323	16,323	8,498	8,498
Elementary Program Total		31,571	34,762	33,628	33,926
Fund Transfers	Transfers/Capital Items	3,500		-	-
Fund Transfers Total		3,500		-	-
Secondary Program	Salaries	3,517	3,683	5,486	5,651
	Benefits	710	743	-	-
	Purchased Services	53,539	53,539	-	-
	Supplies & Materials	6,313	7,175	6,108	6,108
Secondary Program Total		64,079	65,141	11,594	11,759
Security/Safety	Purchased Services			81,903	73,292
	Equipment			8,000	8,000
Security/Safety Total				89,903	81,292
Total Expenditures		101,862	102,614	135,125	126,977

Net Change in Fund Balance	-	(0)	-	-
Beginning Fund Balance	-	-	(0)	(0)
Estimated Ending Fund Balance	-	(0)	(0)	(0)

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 263

Fund Name: CARL PERKINS GRANT FUND

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. Through the Perkins V grant, Post Falls offers enhancement to career technical courses in business, marketing, carpentry, and construction.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	-	-

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Federal Revenue	Federal - Perkins	100,436	98,476	103,414	116,660
Federal Revenue Total		**100,436**	**98,476**	**103,414**	**116,660**
Total Revenues		**100,436**	**98,476**	**103,414**	**116,660**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Secondary Program	Salaries	60,644	60,644	68,384	70,436
	Purchased Services	1,960		2,000	2,000
	Supplies & Materials	37,832	37,832	33,030	44,224
Secondary Program Total		**100,436**	**98,476**	**103,414**	**116,660**
Total Expenditures		**100,436**	**98,476**	**103,414**	**116,660**

Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	-	-	-	-

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 265

Fund Name: RESTRAINT & SECLUSION GRANT

Fund Information: This is one-time funding to support additional training for special education staff.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	-	-

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Federal Revenue	Federal - IDEA Part B			7,500	0
	Federal - Other	5,000	5,000	0	0
Federal Revenue Total		5,000	5,000	7,500	0
Total Revenues		5,000	5,000	7,500	0

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Transfers	Transfers/Capital Items		5,000	5,166	
Fund Transfers Total			5,000	5,166	
Instructional Improvement	Purchased Services	5,000		-	-
Instructional Improvement Total		5,000		-	-
SPED Support Services	Salaries			1,950	-
	Benefits			384	-
SPED Support Services Total				2,334	-
Total Expenditures		5,000	5,000	7,500	-

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	-	-	-	-

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 271

Fund Name: SUPPORTING EFFECTIVENESS INST

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. Post Falls uses assessment data to develop a budget for Title II-A focused on the needs of students. The district funds a variety of professional development and collaboration opportunities such as professional development for the effective implementation of classroom technology tools, teacher and administrator training on core curricular materials, Special Education coursework and certification for staff pursuing an alternate authorization, and administrator training in the Danielson Framework (the state's evaluation tool).

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		-	-	-	-

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Federal Revenue	Federal - Other	201,281	201,858	242,567	232,605
Federal Revenue Total		201,281	201,858	242,567	232,605
Total Revenues		201,281	201,858	242,567	232,605

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Alternative Program	Purchased Services		74	1,125	1,125
Alternative Program Total			74	1,125	1,125
Elementary Program	Salaries	137,139	137,139	16,693	17,194
	Benefits	39,262	39,262	2,000	2,030
	Purchased Services	19,355	19,634	68,337	55,384
	Supplies & Materials	63	63	26,404	26,404
Elementary Program Total		195,819	196,098	113,434	101,012
Fund Transfers	Transfers/Capital Items	1,400		-	-
Fund Transfers Total		1,400		-	-
Instructional Improvement	Supplies & Materials	1,100	2,764	15,727	15,727
Instructional Improvement Total		1,100	2,764	15,727	15,727
Secondary Program	Salaries			-	-
	Purchased Services	2,962	2,922	12,500	12,500
	Supplies & Materials			444	444
Secondary Program Total		2,962	2,922	12,944	12,944
SPED Support Services	Salaries			72,190	74,356
	Benefits			27,147	27,441
SPED Support Services Total				99,337	101,797
Total Expenditures		201,281	201,858	242,567	232,605

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	-	-	-	-

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 290

Fund Name: FOOD SERVICE

Fund Information: The district operates a Child Nutrition Program to provide breakfast and lunch at school. This USDA program is funded from federal funds and meal sale revenues. In accordance with USDA regulations, the district provides breakfast and lunch for free or at a reduced cost based on family income limits set by the USDA. Families who do not qualify for free and reduced meals will be responsible for meal costs.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		1,885,248	1,885,248	1,386,174	1,073,775

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Local Revenue	Other Local	816,210	816,019	890,900	940,900
Other Local Revenue Total		**816,210**	**816,019**	**890,900**	**940,900**
Other Sources	Transfers		66,749	50,000	50,000
Other Sources Total			**66,749**	**50,000**	**50,000**
Federal Revenue	Federal - Other	334,640	339,814	0	0
	Federal - School Lunch	1,189,000	1,224,809	1,404,540	1,469,540
Federal Revenue Total		**1,523,640**	**1,564,624**	**1,404,540**	**1,469,540**
Total Revenues		**2,339,850**	**2,447,392**	**2,345,440**	**2,460,440**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Capital Construction	Equipment	282,382	282,582	290,900	290,900
Capital Construction Total		**282,382**	**282,582**	**290,900**	**290,900**
Food Services	Salaries	910,801	924,355	892,539	919,315
	Benefits	370,905	373,090	422,199	443,821
	Purchased Services	49,283	43,143	50,700	50,700
	Supplies & Materials	957,985	1,303,939	981,600	981,600
	Equipment	19,357	19,357	19,900	19,900
Food Services Total		**2,308,331**	**2,663,885**	**2,366,938**	**2,415,336**
Total Expenditures		**2,590,713**	**2,946,466**	**2,657,838**	**2,706,236**

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	**(250,863)**	**(499,074)**	**(312,398)**	**(245,796)**
Beginning Fund Balance	1,885,248	1,885,248	1,386,174	1,073,775
Estimated Ending Fund Balance	**1,634,384**	**1,386,174**	**1,073,775**	**827,980**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 310

Fund Name: BOND & INTEREST REDEMPTION FND

Fund Information: The bond redemption fund accounts for the property tax collections and the debt payments for active bonds. Post Falls School District is collecting taxes and making payments for two active bonds, one approved by voters in 2015 and the other in 2019. In the 2024-2025 fiscal year, a payment from the state to offset levied dollars totaled close to $3M. This funding is anticipated to continue into the future but the exact amount is unknown until August. These funds originate from House Bill 292, which provides funding to decrease property taxes and pass on relief to local taxpayers.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		5,885,913	5,885,913	4,154,535	2,960,635

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Other	794,971	794,971	1,433,000	0
State Revenue Total		**794,971**	**794,971**	**1,433,000**	**0**
Local Tax Revenue	Local Tax - 2015 Bond		26,267	8,000	1,532,250
	Local Tax - 2019 Bond		22,809	7,000	1,265,350
Local Tax Revenue Total			**49,076**	**15,000**	**2,797,600**
Other Local Revenue	Other Local - Interest		223,276	155,000	35,000
Other Local Revenue Total			**223,276**	**155,000**	**35,000**
Total Revenues		**794,971**	**1,067,322**	**1,603,000**	**2,832,600**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Debt Services Principal	Interest	1,515,000	1,515,000	1,575,000	1,640,000
Debt Services Principal Total		**1,515,000**	**1,515,000**	**1,575,000**	**1,640,000**
Debt Servies Interest	Interest	1,283,702	1,283,700	1,221,900	1,157,600
Debt Servies Interest Total		**1,283,702**	**1,283,700**	**1,221,900**	**1,157,600**
Total Expenditures		**2,798,702**	**2,798,700**	**2,796,900**	**2,797,600**

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	**(2,003,731)**	**(1,731,378)**	**(1,193,900)**	**35,000**
Beginning Fund Balance	5,885,913	5,885,913	4,154,535	2,960,635
Estimated Ending Fund Balance	**3,882,182**	**4,154,535**	**2,960,635**	**2,995,635**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 410

Fund Name: CAPITAL CONSTRUCTION PROJECTS

Fund Information: When voters approve a bond, the revenues from the bond sale and the bond project expenditures are accounted for in a special capital construction project fund. The district's 2019 bond projects are complete and through careful budgeting and oversight of the project costs, $1M of savings remain. These funds are reserved for capital improvement projects.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		989,475	989,475	1,032,334	1,068,822

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Local Revenue	Other Local - Interest	37,276	55,353	40,000	10,000
Other Local Revenue Total		**37,276**	**55,353**	**40,000**	**10,000**
Total Revenues		**37,276**	**55,353**	**40,000**	**10,000**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Capital Construction	Equipment	22,242	12,493	3,512	650,000
Capital Construction Total		**22,242**	**12,493**	**3,512**	**650,000**
Total Expenditures		**22,242**	**12,493**	**3,512**	**650,000**

Net Change in Fund Balance	**15,034**	**42,860**	**36,488**	**(640,000)**
Beginning Fund Balance	989,475	989,475	1,032,334	1,068,822
Estimated Ending Fund Balance	**1,004,509**	**1,032,334**	**1,068,822**	**428,822**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 420
Fund Name: PLANT FACILITY

Fund Information: This fund is currently used for prior-year funds set-aside specifically for maintenance projects.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		73,631	73,631	73,631	73,631

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Total Revenues					

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Maint - Buildings & Equip	Supplies & Materials				-
Maint - Buildings & Equip Total					-
Total Expenditures					-

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	73,631	73,631	73,631	73,631
Estimated Ending Fund Balance	**73,631**	**73,631**	**73,631**	**73,631**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

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 the year-end, a transfer is made from the general fund into the bus depreciation fund to account for the state-calculated depreciation reimbursement. These funds are accumulated and used to replace aging buses.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		333,481	333,481	588,409	799,272

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Other Sources	Transfers	254,928	254,928	210,863	174,077
Other Sources Total		**254,928**	**254,928**	**210,863**	**174,077**
Total Revenues		**254,928**	**254,928**	**210,863**	**174,077**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Capital Construction	Equipment	553,460			553,460
Capital Construction Total		**553,460**			**553,460**
Total Expenditures		**553,460**			**553,460**

	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Net Change in Fund Balance	**(298,532)**	**254,928**	**210,863**	**(379,383)**
Beginning Fund Balance	333,481	333,481	588,409	799,272
Estimated Ending Fund Balance	**34,949**	**588,409**	**799,272**	**419,889**

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 425

Fund Name: LOTTERY FUND

Fund Information: In past years, Idaho lottery revenues provided some funding for school facility maintenance, roughly $500-600,000 per year. Beginning in FY25, lottery funding was eliminated and replaced with the Modernizing Facilities Funds. Those funds are dedicated to capital projects only. Interest revenues from the Modernizing Facilities Funds are transferred into this fund to continue routine maintenance of our nearly 800,000 square feet of instructional space.

EQUITY:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance		598,143	598,143	676,317	340,682

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Lottery/Facility	566,473	566,473	0	0
	State - Other			0	0
State Revenue Total		566,473	566,473	0	0
Other Local Revenue	Other Local - Interest			2,525	
Other Local Revenue Total				2,525	
Other Sources	Transfers			592,840	350,000
Other Sources Total				592,840	350,000
Total Revenues		566,473	566,473	595,365	350,000

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Capital Construction	Equipment			16,000	
Capital Construction Total				16,000	
Maint - Buildings & Equip	Purchased Services	176,169	153,131	222,800	150,000
	Supplies & Materials	43,855	102,080	246,500	45,000
	Equipment	268,529	211,721	125,000	125,000
Maint - Buildings & Equip Total		488,553	466,932	594,300	320,000
Maint - Grounds	Purchased Services		21,367	320,700	30,000
Maint - Grounds Total			21,367	320,700	30,000
Total Expenditures		488,553	488,299	931,000	350,000

Net Change in Fund Balance	77,920	78,174	(335,635)	-
Beginning Fund Balance	598,143	598,143	676,317	340,682
Estimated Ending Fund Balance	676,063	676,317	340,682	340,682

Post Falls School District #273 - Amended Budget Summary for FY2024-2025

Fund Number: 436

Fund Name: SCHOOL MODERNIZATION FACILITY FUNDS

Fund Information: In the 2024 legislative session, House Bills 521 and 766 appropriated funds to eligible school districts to be used for school facility construction, renovation, or maintenance needs. Post Falls School District elected to receive a lump-sum distribution, which is restricted to capital expenditures. These funds must last for 10 years and have replaced the annual lottery funds and bond equalization funds. Because these funds cannot be used for routine maintenance, interest earnings are transferred to the lottery fund to help support the routine maintenance of district buildings.

EQUITY:	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Balance	-	-	-	25,458,481

REVENUES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
State Revenue	State - Other			25,458,481	
State Revenue Total				**25,458,481**	
Other Local Revenue	Other Local - Interest			592,840	350,000
Other Local Revenue Total				**592,840**	**350,000**
Total Revenues				**26,051,321**	**350,000**

EXPENDITURES:		FY24 Budget	FY24 Actual	FY25 Budget	FY26 Proposed
Fund Transfers	Transfers/Capital Items			592,840	350,000
Fund Transfers Total				**592,840**	**350,000**
Total Expenditures				**592,840**	**350,000**

Net Change in Fund Balance	**-**	**-**	**25,458,481**	**-**
Beginning Fund Balance	-	-	-	25,458,481
Estimated Ending Fund Balance	**-**	**-**	**25,458,481**	**25,458,481**