



## WEST BONNER COUNTY SCHOOL DISTRICT #83

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# 2025-26 School Year Budget Development

## Budget Strategy

- The community has indicated the school district should run its operation from state funding, which is typically 70 %- 80% of the funding needed. The focus in creating the budget for the 2025-26 School Year should be based on failure to approve Supplemental Levies in May 2024 and November 2024.
- Convene meetings that include the district administration, district financial staff, trustees, the teacher association, classified staff, and community stakeholders to study assumptions to plan the instructional program for the upcoming year.
- The meetings should occur regularly beginning in January 2025.

## Principles for Creating a School District Budget

### Purpose:

The district is funded by a budget that is driven by a series of formulas placed into statute through the Legislature and administrative code by the State Education Agency (Idaho State Department of Education, Office of Superintendent of Public Instruction).

The budget is built off assumptions that includes student enrollment, staffing per student enrollment (Support Units), and instructional programs.

### Enrollment Assumptions:

- 10-year trends of each grade level in each building
- Each building should be funded based on the number of students enrolled.
- It is critical to have an accurate number of Kindergartners entering each building.

- Grade levels should be adjusted by the number of students from the previous year, when the budget cycle begins.
- The 10-year trends should show each building for each year, plus the total for the entire district.

#### Staffing Assumptions:

- Enrollment drives staffing.
- It is important to know the following:
  - What teachers will be returning?
  - What teachers will be leaving?
    - retirement
    - leaving for employment elsewhere

The district must decide how to replace staff leaving, if needed and potential costs and how those costs are funded.

#### Instructional Program Assumptions

- What are graduation requirements?
- What are the needs of each Tier (core, small group, individual)?
- What does the Legislature mandate to be implemented after the session concludes in the upcoming year as there may be a cost?
- What professional learning is needed?
- What curriculum is purchased for implementation?
- What curriculum will be reviewed for purchase in the upcoming year?

The district must decide if there are additional staff needed and how this will impact the budget.