

West Bonner County School District

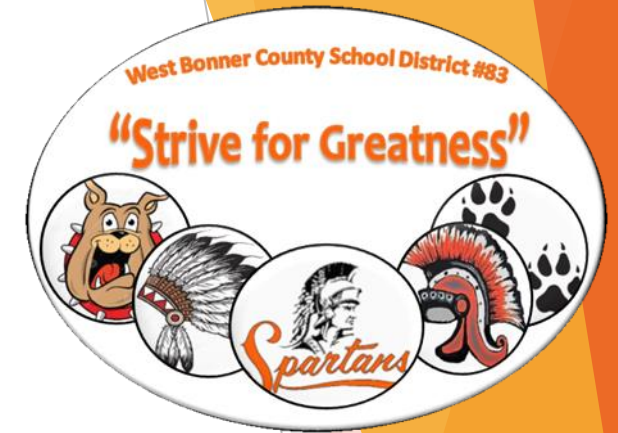
FY26 District Budget Development Sequence/Process State of Idaho Funding Component

January 29, 2025

For discussion purposes only.

Mission of WBCSD

Success for all with the
Understanding that
Community, parents, students, and educators will
Collaborate and
Empower the
Student to make positive lifelong choices.
Strive for Greatness!



Purpose of Outlining Budget Development Sequence for FY26 Budget

Critical steps in developing the WBCSD FY26 Budget.

- ▶ **First**, view the Governor's State of the State Address.
- ▶ **Second**, study the Idaho Department of Education spreadsheets.
- ▶ **Finally**, from these documents, a bird's eye view is developed and the work begins using the current documents found on:
 - ❑ Idaho State Department of Education - School Finance and Idaho System of Educational Excellence websites.

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Overarching Framework

Key Principles for Developing FY26 Budget

1. Starting Point → Calculate Revenue
2. Final Board Approved Budget → Expenditures = Revenue
3. 2nd Week of January → Enough information available to begin planning.
4. Beginning Balance → Fund Balance

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Initial Documents Needed to Get Started

State of Idaho Component

- ▶ Idaho State Department of Education
 - Salary Based Apportionment and Benefit Apportionment Computation
- ▶ Idaho State Board Of Education
 - Current Year Support Unit Calculation

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Support Unit Calculations...Steps

1. Actual Support Units for the Current Year x 3% (or .03) = Reduction of Support Units for the Upcoming Year.
2. Actual Support Units for the Current Year - Reduction of Support Units for the Upcoming Year = Upcoming Year Protected Support Units.

Support Unit Calculations based on Number of Students (FY25 & FY26)				
Academic Year	# of Student (Actual/Projected)	Support Units (Initial)	3% Conservative Reduction for	Support Units (SUs) (Known &/or Calculated Conservatively)
			0.03	
Current Year (FY25) (As of Dec. 20, '25)	915.00			57.91
Conservatively Projected for Next Year (FY26) (January '25)	900 x .95% (w/ADA) = 855	48.73	1.46	47.26

Note: You may see slight rounding errors.

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Convert Support Units to Staffing...Steps

1. Calculate staffing based on State Staff Allowance Ratio for Administrative
2. Calculate...for Certified (Instructional & Pupil Services)
3. Calculate...for Non-Certified
4. Calculate 9.5% Allowable Reduction to determine Staffing Allowable with Protection for Administration and Certified Staff

Support Units Converted to Staffing for FY26*					
Staffing Category	Staff Allowance Ratio	FY26 Support Units (SUs) (Calculated Conservatively)	State Allowable Staffing (Ratio x 47.26 SUs)	Reduction (Protected Status)	Staffing Allowable with Protection (2 decimals)
				0.095	
Administration	0.075	47.26	3.54	0.34	3.21
Certified Staff					
Instructional	1.021	47.26	48.25	4.58	43.67
Pupil Services	0.079	47.26	3.73	0.35	3.38
Total Certified Staff	1.100	47.26	51.98	4.94	47.04
Non-Certified	0.375	47.26	17.72		

**Note: You may see slight rounding errors.*

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Next Step...

Determine the Idaho State allotted dollars for each staffing category.

State Provided Funding per Staffing Category for FY26*					
Staffing Category	\$\$ / FTE	State Allowable Staffing (Ratio x 47.26 SUs)	Allowable Total State \$\$ Provided	Staffing Allowable with Protection (2 decimals)	Total State \$\$ Provided in Protected Status
Administration		3.54		3.21	
Certified Staff					
Instructional		48.25		43.67	
Pupil Services		3.73		3.38	
Total Certified Staff		51.98		47.04	
Non-Certified		17.72			
TOTAL STATE PROJECTED FY26 FUNDING			\$0.00		\$0.00

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Contact Information

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Thank You.

