POST FALLS
SCHOOL DISTRICT

2026-2027 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
SCHOOL DISTRICT

2026-2027 Board of Trustees

Neil Uhrig—Board Chair, Zone 1
Paul Wagner —Trustee, Zone 2
Sara Rodriguez—Vice Chair, Zone 3
Amy Boni—Trustee, Zone 4
Kelli Johnson —Trustee, Zone 5



Board of Trustees, left to right: Kelli Johnson, Amy Boni, Sara Rodriguez, Paul Wagner, & Neil Uhrig

District Administrative Team

Anna Wilson—Interim Superintendent of Schools
Janelle Baillie—Assistant Superintendent of Secondary Programs
Scott Ross—Assistant Superintendent of Elementary 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 2026-2027 fiscal year (FY27) 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 the financial plan for the 2026-2027 school year.

Revenue

For FY27, the district anticipates total revenues of $67.4M from all funds, reflecting a decrease of just over $1M compared to the prior year. The decrease is attributed to a decline in federal funding, decreased interest income, and decreased transfer revenue.

State revenue:

- The 2026 legislative session resulted in a fairly flat budget for school districts. The state did not provide any cost of living increases for salaries or increases in the general discretionary funding. School districts across the state were impacted by larger than normal health insurance premium increases. To help offset the cost of insurance premium increases, health insurance discretionary funding increased by 10.8% for districts not on the state insurance plan.

- The state will continue to disburse School District Facilities revenue as it did in 2025-2026, which will reduce the amount levied for the district's bond payments, and potentially the district's supplemental levy. These funds are unknown until August 31, 2026, and have not been included in the proposed budget.

- Post Falls School District is forecasting flat enrollment and a decline of one support unit due to grad movement.

- Between the increase in health insurance discretionary funding, reduction of one support unit, removing facilities property tax relief until the amount is known, state revenues are estimated at an overall decrease of $4.1M.

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 second 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, the levy was reduced to $3.3M in FY26. The full amount of the levy is budgeted for FY27 until property tax relief funds are known in August 2027. This levy is set to expire on June 30, 2027.

Executive Summary (continued)

Revenue (concluded)

Other local revenue:

- Other local revenue primarily consist of interest income, facility rentals, and payments from families for school lunch and before/after school care.

- A reduction of $1.2M is budgeted to reduce interest income from the higher levels received in FY26 to a more conservative estimate of interest income due to rate variability.

Federal revenue:

- The 2026-2027 budget includes several different sources of federal funding, primarily consisting of IDEA grants, Title grants, USDA child nutrition funds, as well as reimbursements from Medicaid.

- The district anticipates a $200k reduction in federal funding for the 2026-2027 school year.

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 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 2026-2027 budget reflects a continuation of successful programs from the prior year, including the successful full-day kindergarten program.

- For the 2026-2027 school year, Post Falls School District's priority is to maintain programs and behavioral support within our schools.

Security:

- The budget includes costs for school resource officers, campus security officers at all schools, and school security infrastructure maintenance.

- Safety and security continues to be a top priority for our students with funding provided by the levy.

Executive Summary (continued)

Expenditures (continued)

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.

- Although the state did not provide cost of living increases to support wage increases, the district did see increased enrollment in the 2025-2026 school year. The ongoing revenues from higher enrollment led to the district being able to fund step and lane movement for all employees for FY27.

Employee Benefits:

- The cost of health insurance continues to be one of the greatest expenditure increases from year to year. As a way to keep insurance costs more affordable, the district participates in the largest self-funded benefit trust in Idaho, the Idaho School Benefit Trust (ISBT).

- The ISBT average increase over the last 10 years has been 6.1%; however, the renewal for the 2026-2027 school year came in at 19.5%. This increase alone will cost the district nearly $1.2M more than FY26 based on the current benefits structure offered to employees.

Facilities and Maintenance:

- Maintaining safe and comfortable facilities is critical for learning. The district has over 811k square feet of buildings, 1.1M square feet of parking lots, 17 miles of sidewalks, and over 260 acres of land to maintain on a regular basis. This requires a significant investment with very limited funding.

- 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.

- A majority of the facility projects in the upcoming year relate to the replacement or repairs to several HVAC systems within our schools.

Executive Summary (continued)

Expenditures (concluded)

Technology:

- The budget supports necessary technological infrastructure and technology used for instruction. This includes device replacement, software, network upgrades, and cybersecurity measures.

- The State of Idaho does provide technology funding which will continue into the 2026-2027 school year.

Student Support Services:

- The district is committed to providing comprehensive support services to address the needs of 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 ensure all students are 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 closed in June 2025, replacing the 2015 bonds with the 2025 bonds and is estimated to save Post Falls taxpayers $800k over the remaining ten years of the bonds.

- Although bond interest and principle payments are budgeted to be paid with property taxes, it is anticipated that property tax relief funds will cover the full cost of the bond payments, eliminating the need to levy for any bonds.

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 is important to analyze the context and factors contributing to that balance. Certain factors must be taken into consideration, such as commitments or restrictions 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 the district's operations, prevents cash flow concerns for inconsistent revenue payments, increases the district's bond rating, and helps the district meet one time costs including technology infrastructure costs, curriculum adoptions, or program implementations to benefit students long-term.

Fund balance is just one piece of the financial puzzle. It is 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 opening fund balance for the 2026-2027 year is projected at nearly $42M. 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 $7.7M, representing 14% of the district's budgeted general fund operations. The Government Finance Officers' Association (GFOA) recommends a minimum General Fund reserve of two months of operating expenditures (16.6%) be maintained.

The 2026-2027 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
SCHOOL DISTRICT

2026-2027 Budget Calendar

Building an annual budget for an Idaho school district is a highly regulated process governed by strict statutory timelines, transparency requirements, and state funding formulas (Idaho Code § 33-801). Although the budget process beings in January, a majority of the budget is dependent upon the legislative session, insurance premium renewals, and teacher contract negotiations which take place in April and May.

Date	Meeting / Task
January 12, 2026	Budget timeline shared with Board
February 9, 2026	Board update on legislation and public education funding 101 board workshop
March 9, 2026	Board update on legislation
April 13, 2026	Board update on legislation
April 13, 2026	Post-legislative information from State Department of Ed
April 14, 2026	District budget prioritization meeting
May 11, 2026	Board update on budget prioritization and legislation
May 31, 2026	Budget final and publication in the newspaper
June 8, 2026	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

Your Levy Dollars

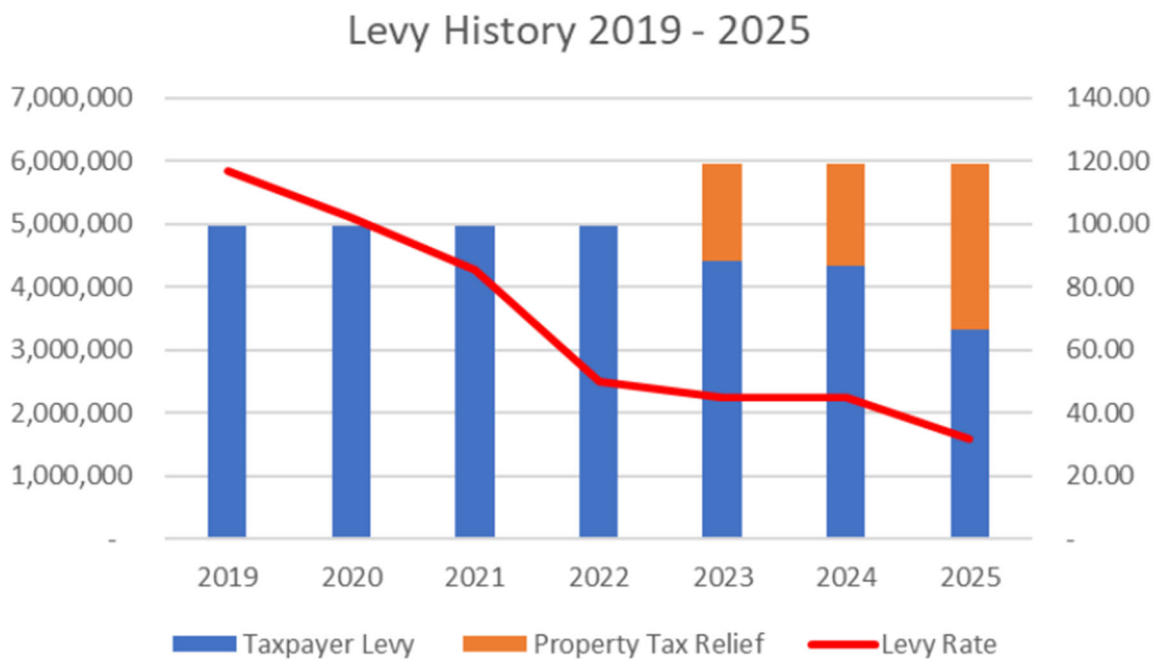
Post Falls School District — Keeping Your Levy Rate Low

When a supplemental levy is passed, that total amount becomes the absolute maximum a school district can levy to the local community. To make this local impact easy to understand, the district provides a levy rate, which represents what a homeowner can expect to pay based on their home's taxable value.

The calculation:

$$\text{Levy Rate} = \frac{\text{Supplemental Levy Amount}}{\text{Total Assessed Value of the District}}$$

With a total assessed value of the district being over $10 billion, the levy rate in 2025 was $31.83 per $100,000 of taxable property value. Below shows how over the years, the levy rate (represented by the red line) has continued to decrease each year.



Your Levy Dollars

Applying the Levy Rate to Your Home Value

Knowing the levy rate, a taxpayer can estimate how much they might expect to pay for a supplemental levy. Below is a real example of a home within the boundaries of Post Falls School District.

Post Falls Home Example					
Tax Year	Home Value	Homeowner's Exemption	Taxable Value	PFSD Levy Annual Tax	Monthly Tax
2019	330,000	(100,000)	$ 230,000	$ 302.04	$ 25.17
2020	343,360	(100,000)	$ 243,360	$ 248.66	$ 20.72
2021	394,490	(125,000)	$ 269,490	$ 230.31	$ 19.19
2022	587,300	(125,000)	$ 462,300	$ 231.63	$ 19.30
2023	567,300	(125,000)	$ 442,300	$ 195.79	$ 16.32
2024	533,000	(125,000)	$ 408,000	$ 182.32	$ 15.19
2025	585,410	(125,000)	$ 460,410	$ 146.49	$ 12.21

You will notice above that even with rising home values, the overall property tax payments for this home has continued to decrease each year. For only $12.21 per month, this homeowner is helping to educate nearly 5,800 students!



Your Levy Dollars

Lowest in Region 1 for Per Pupil Spending!

Post Falls School District is dedicated to the responsible and conservative stewardship of public funds, carefully balancing student needs with the financial impact on local taxpayers. The district consistently demonstrates this commitment by maintaining the lowest per-pupil spending in the region while continuing to deliver a high-quality education.

Below, you can see where Post Falls School District falls within all of the Region 1 public school districts.

Region 1 School Districts					
	State	Local	Federal	Total Funds	Per Pupil
Boundary County	12,747,398	1,794,452	787,914	15,329,764	10,668
CDA	80,578,817	22,206,354	2,541,712	105,326,883	10,964
Kellogg	10,108,713	2,939,748	469,099	13,517,560	12,367
Kootenai	2,785,333	1,278,705	58,331	4,122,369	20,012
Lake Pend Oreille	35,527,822	12,999,458	1,147,740	49,675,020	13,254
Lakeland	39,460,499	7,251,818	1,088,875	47,801,192	10,378
Mullan	1,921,495	685,513	78,616	2,685,624	31,596
Plummer/Worley	3,838,116	24,386	260,992	4,123,494	12,766
Post Falls	48,339,052	4,448,158	1,621,343	54,408,553	9,431
St Maries	8,841,265	1,622,590	366,901	10,830,756	12,536
Wallace	5,169,371	1,410,616	258,348	6,838,335	14,158
West Bonner	9,006,762	137,917	559,262	9,703,941	10,582

POST FALLS SCHOOL DISTRICT

SUMMARY STATEMENT 2026-2027 BUDGET

Post Falls School District #273

	GENERAL M & O FUND			
REVENUES	**Prior Year Actual 2023-2024**	**Prior Year Actual 2024-2025**	**Proposed Amended Budget 2025-2026**	**Proposed Budget 2026-2027**
Beginning Balances	7,732,006	7,605,419	7,728,125	7,728,125
Local Tax Revenue	4,598,725	4,574,112	3,490,938	6,128,551
Other Local	1,606,209	1,371,421	1,072,500	362,500
County Revenue	-	-	-	-
State Revenue	46,151,181	46,300,697	49,787,060	48,088,557
Federal Revenue	-	-	-	-
Other Sources	408,111	65,844	665,000	438,229
Totals	60,496,232	59,917,493	62,743,623	62,745,962
Excluding Fund Balance	**52,764,226**	**52,312,074**	**55,015,498**	**55,017,837**

EXPENDITURES	**Prior Year Actual 2023-2024**	**Prior Year Actual 2024-2025**	**Proposed Amended Budget 2025-2026**	**Proposed Budget 2026-2027**
Salaries	32,746,879	32,550,414	34,299,958	34,762,933
Benefits	12,248,715	12,745,063	12,759,596	13,775,066
Purchased Services	2,591,035	2,532,872	2,861,625	2,769,526
Supplies & Materials	2,860,334	2,638,313	3,153,664	2,391,857
Capital Outlay	1,422,322	141,567	752,900	100,000
Debt Retirement	-	-	-	-
Insurance & Judgments	212,515	315,206	444,196	450,796
Transfers (net)	809,013	1,265,933	743,559	767,659
Contingency Reserve				
Unappropriated Balances	7,605,419	7,728,125	7,728,125	7,728,125
Totals	60,496,232	59,917,493	62,743,623	62,745,962
Excluding Fund Balance	**52,890,813**	**52,189,368**	**55,015,498**	**55,017,837**

Budget Overview

POST FALLS
SCHOOL DISTRICT

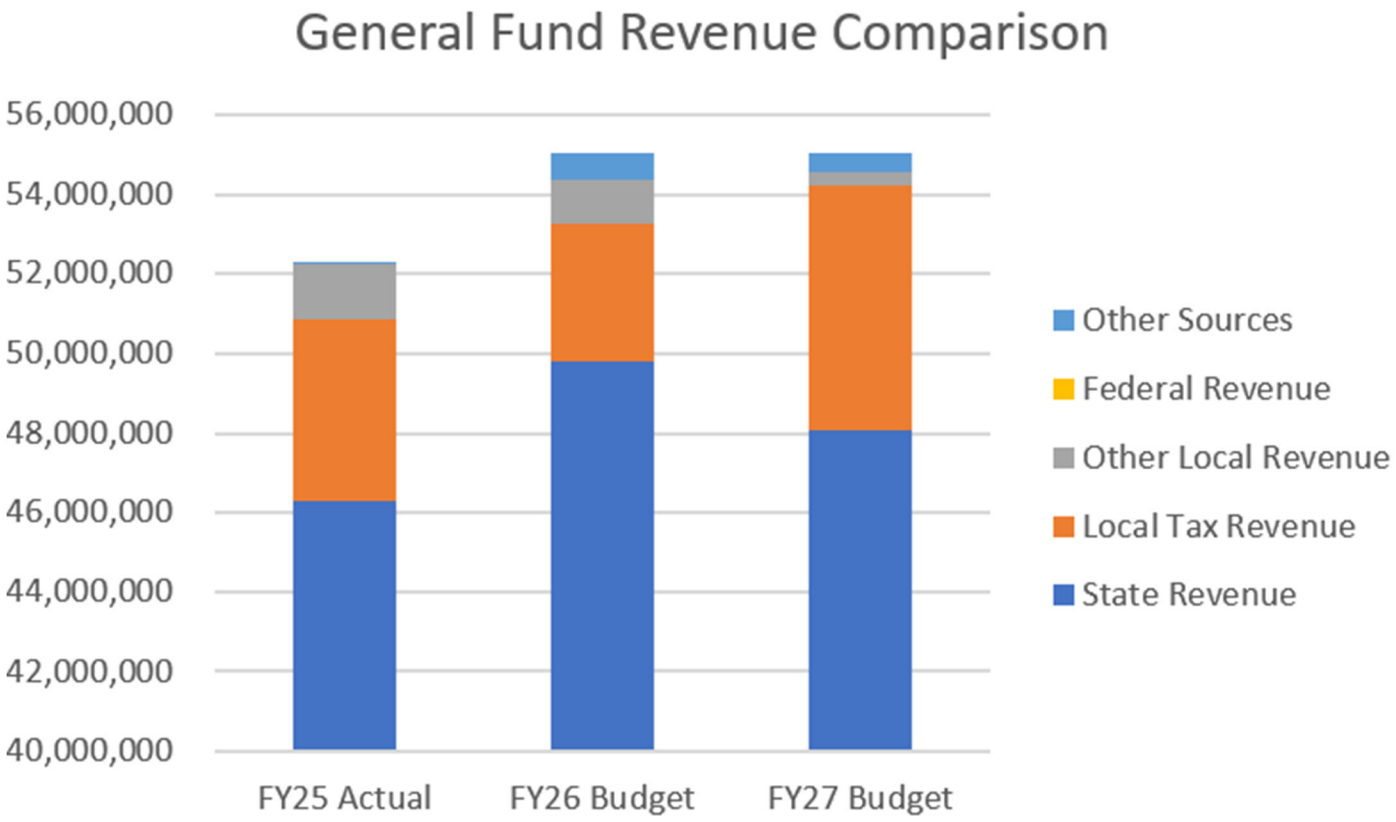
SUMMARY STATEMENT 2026-2027 BUDGET

Post Falls School District #273

	ALL OTHER FUNDS			
REVENUES	**Prior Year Actual 2023-2024**	**Prior Year Actual 2024-2025**	**Proposed Amended Budget 2025-2026**	**Proposed Budget 2026-2027**
Beginning Balances	13,394,103	14,194,111	37,507,030	34,368,581
Local Tax Revenue	-	16,953	3,300	2,608,000
Other Local	2,938,030	3,640,364	3,493,900	2,918,300
County Revenue	-	-	-	-
State Revenue	4,506,567	27,694,621	3,278,288	806,288
Federal Revenue	8,429,250	5,110,852	5,138,605	4,950,306
Other Sources	809,013	1,906,187	1,543,559	1,117,659
Totals	30,076,963	52,563,088	50,964,682	**46,769,134**
Excluding Fund Balance	**16,682,860**	**38,368,977**	**13,457,652**	**12,400,553**

EXPENDITURES	**Prior Year Actual 2023-2024**	**Prior Year Actual 2024-2025**	**Proposed Amended Budget 2025-2026**	**Proposed Budget 2026-2027**
Salaries	4,636,500	5,073,774	3,685,073	3,666,262
Benefits	1,456,055	1,700,547	1,511,285	1,464,246
Purchased Services	1,040,130	1,305,517	1,300,114	913,815
Supplies & Materials	3,095,871	2,940,140	3,225,522	3,061,834
Capital Outlay	2,553,723	431,196	2,611,506	535,000
Debt Retirement	2,798,700	2,898,786	2,797,600	2,608,000
Insurance & Judgments	-	-	-	-
Transfers (net)	408,111	706,098	1,465,000	788,229
Contingency Reserve				
Unappropriated Balances	14,087,873	37,507,030	34,368,581	33,731,748
Totals	30,076,963	52,563,088	50,964,682	**46,769,134**
Excluding Fund Balance	**15,989,090**	**15,056,058**	**16,596,101**	**13,037,386**

Comparison Graphics

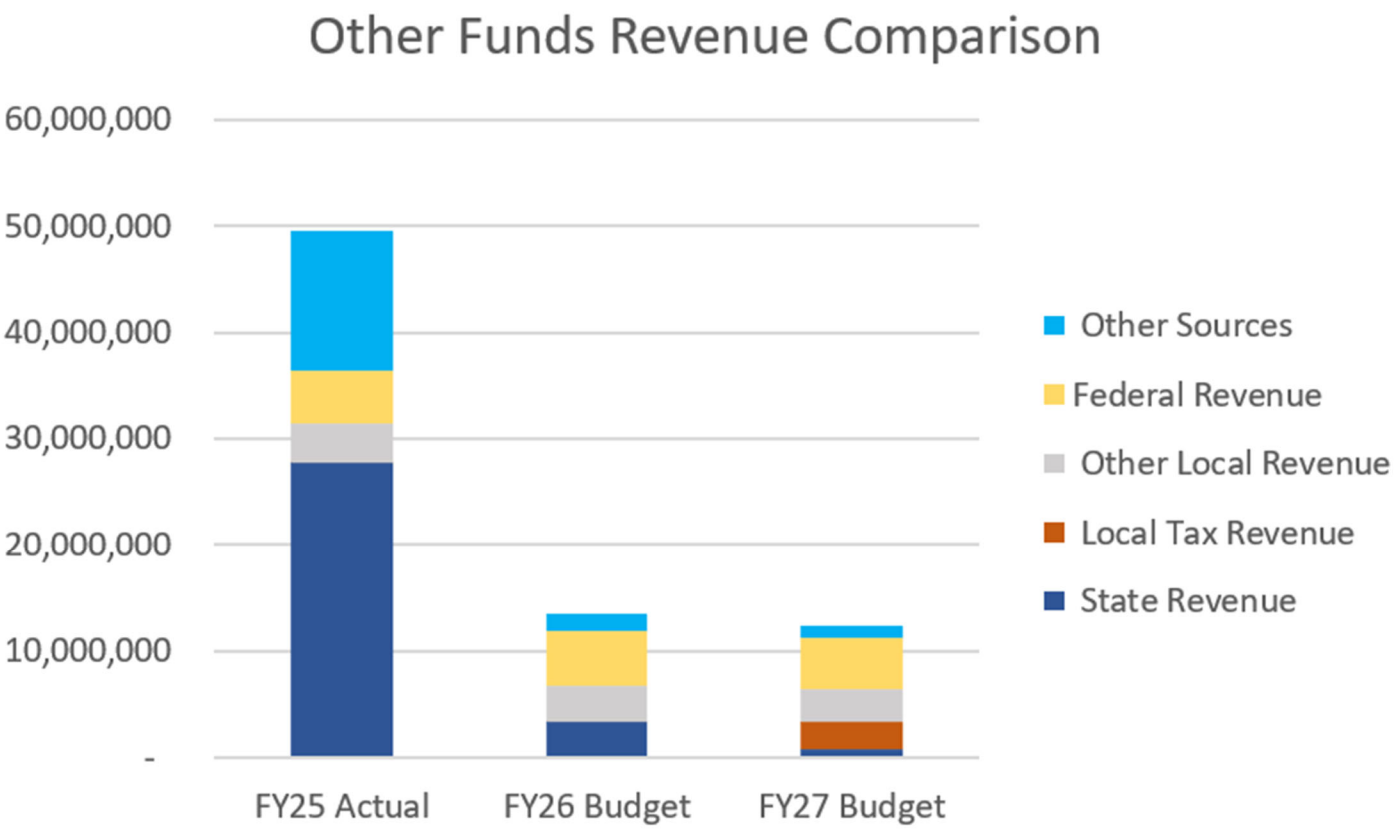


This multiyear comparison reveals changes in General Fund revenues from FY25 to current projections of the FY26 and FY27 budgets. State revenues increased in FY26 due to an increase in enrollment as well as a larger increase in state property tax relief funds. From FY26 to FY27, total revenues are anticipated to remain flat.

Local tax revenue shows an increase in FY27 as that is the maximum amount the district can levy to taxpayers. State property tax relief (school district facility funds) are anticipated to continue into FY27 but are unknown until the end of August. The district budgets for the full amount of the levy in the event property tax relief funds are held back from the state. Property tax relief eliminated the full amount of bonds as well as $2.6M of the supplemental levy in FY26.

State tax revenue shows a decrease in FY27. This is also due to the property tax relief funds that are unknown until August. When these funds are distributed out to the district, the budget will be adjusted to reflect the increase to state funds and a decrease in local tax revenue.

Comparison Graphics



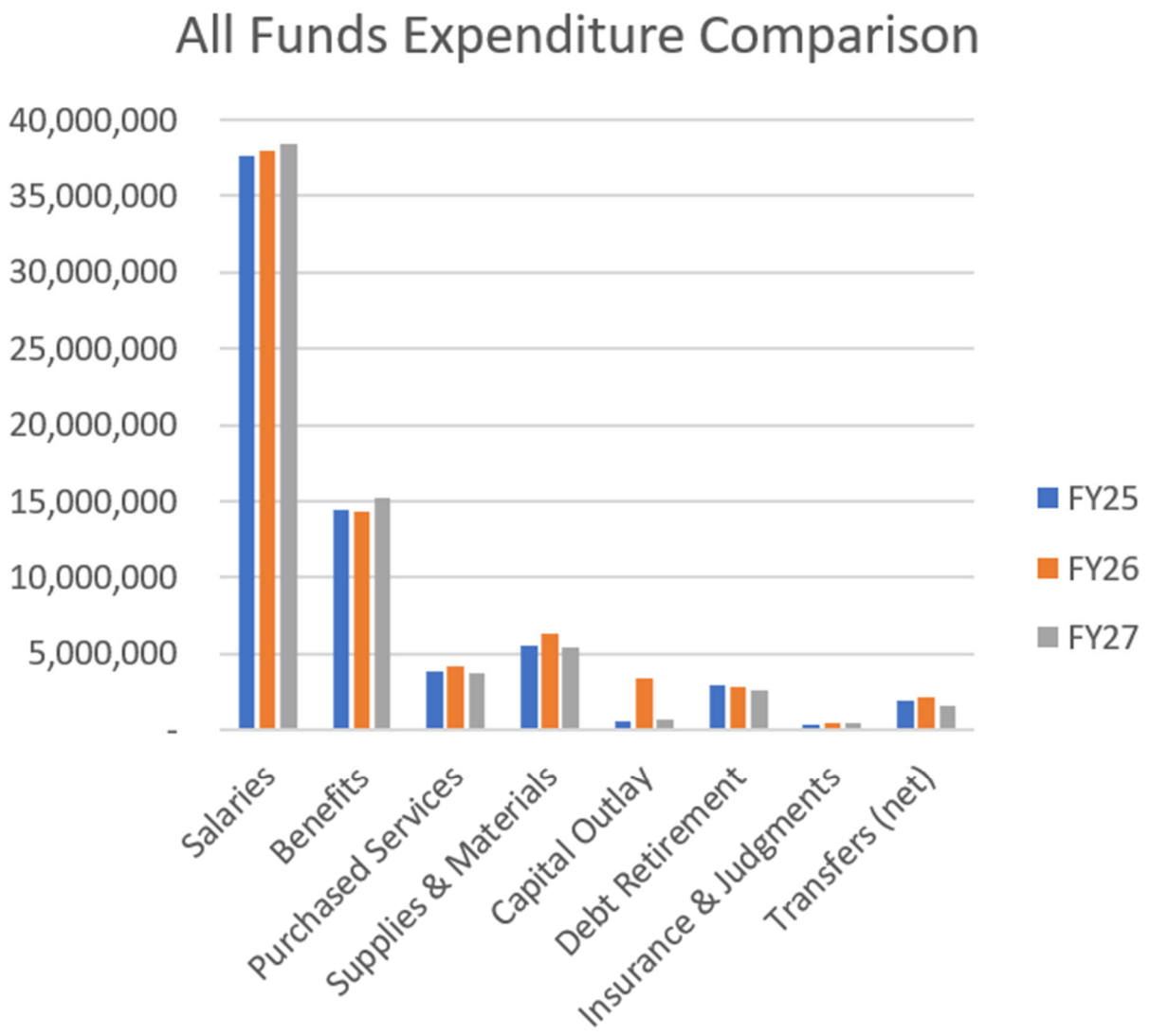
This multiyear comparison reveals changes in Other Funds revenue from FY25 to current projections of the FY26 and FY27 budgets.

Total revenues were significantly higher in FY25 due to the one-time funding from the Facility Modernization Funds in the amount of $25.4M. Modernization funds may only be used for capital facility projects through 2034.

Other sources of revenue were much higher in FY25 due to the refinancing of the 2015 bonds. The district was required to show the revenue from the bond refinance as well as an offsetting expenditure.

Local tax revenue for FY27 shows the full amount that could be levied for the 2015 and 2019 bonds. In FY25 and FY26, state property tax relief funds covered the full amount of the bonds. Since we do not know what will come from the state in FY27, we must budget for the maximum bond levy amount.

Comparison Graphics

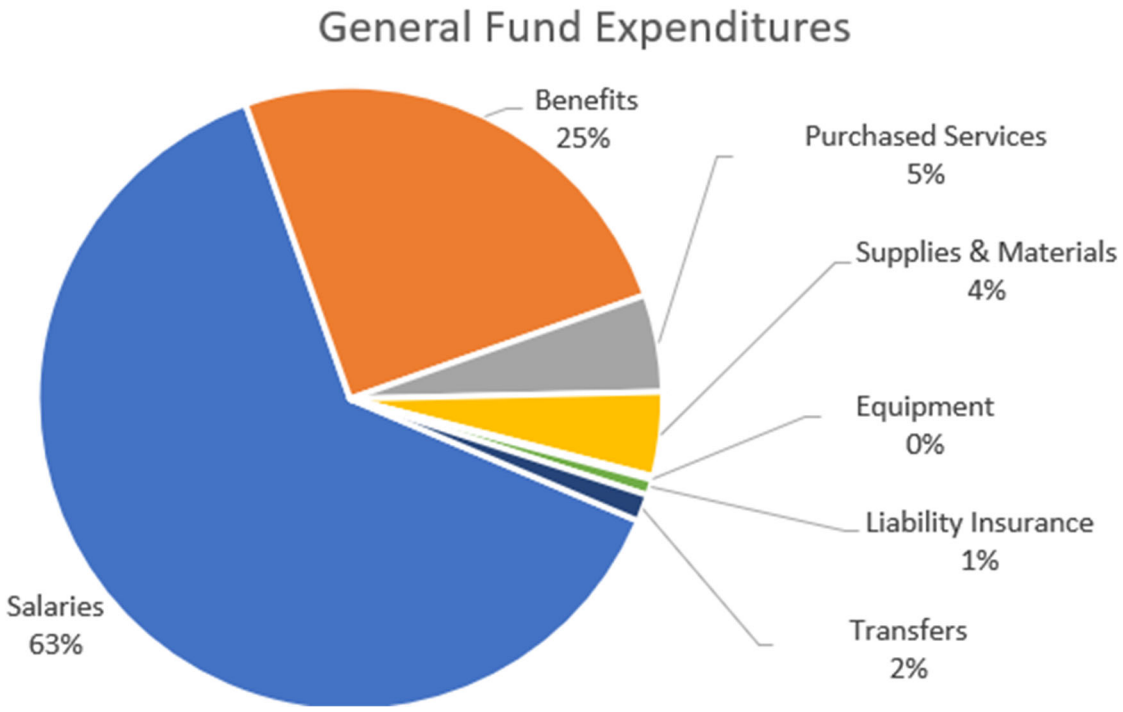


This multiyear comparison reveals changes in expenditure types. Salaries have continued to see a steady increase each year as maintaining competitive wages continues to be a priority.

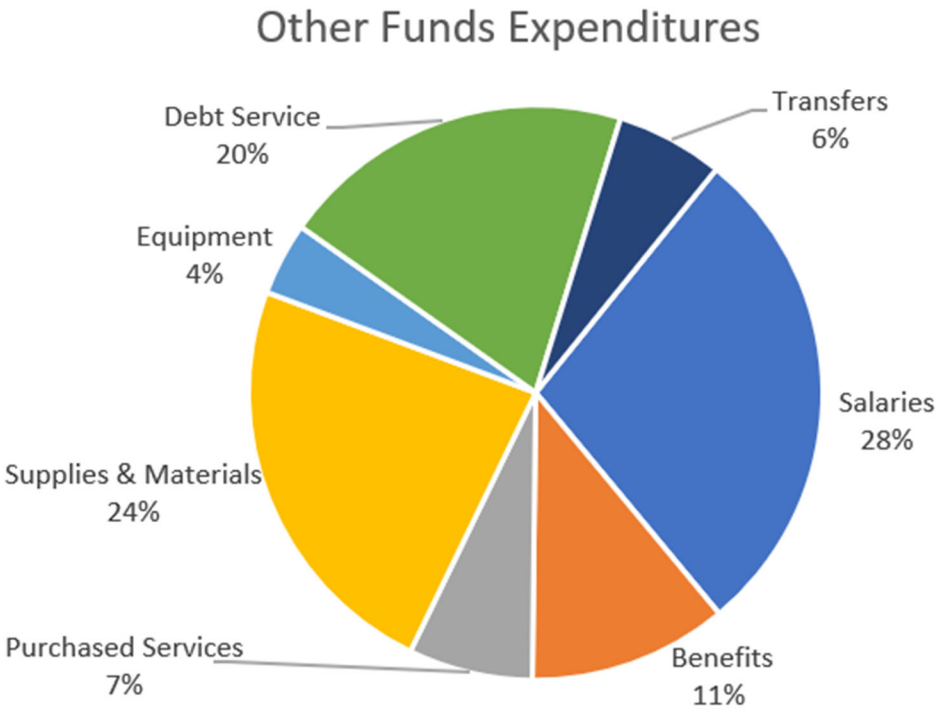
For FY27, health insurance premiums increased by 19.5%. Although state funding for health insurance increased by 10.8%, the projected increase in revenues will not fully cover the increase in insurance. Other budget categories have been reduced to make up this difference in FY27.

With additional enrollment revenues paired with remaining bond funds, the district was able to use the increased revenues for one-time capital outlay. This included bleacher replacements, irrigation improvements, and locker replacements. As these were one-time projects, these were removed from the FY27 budget.

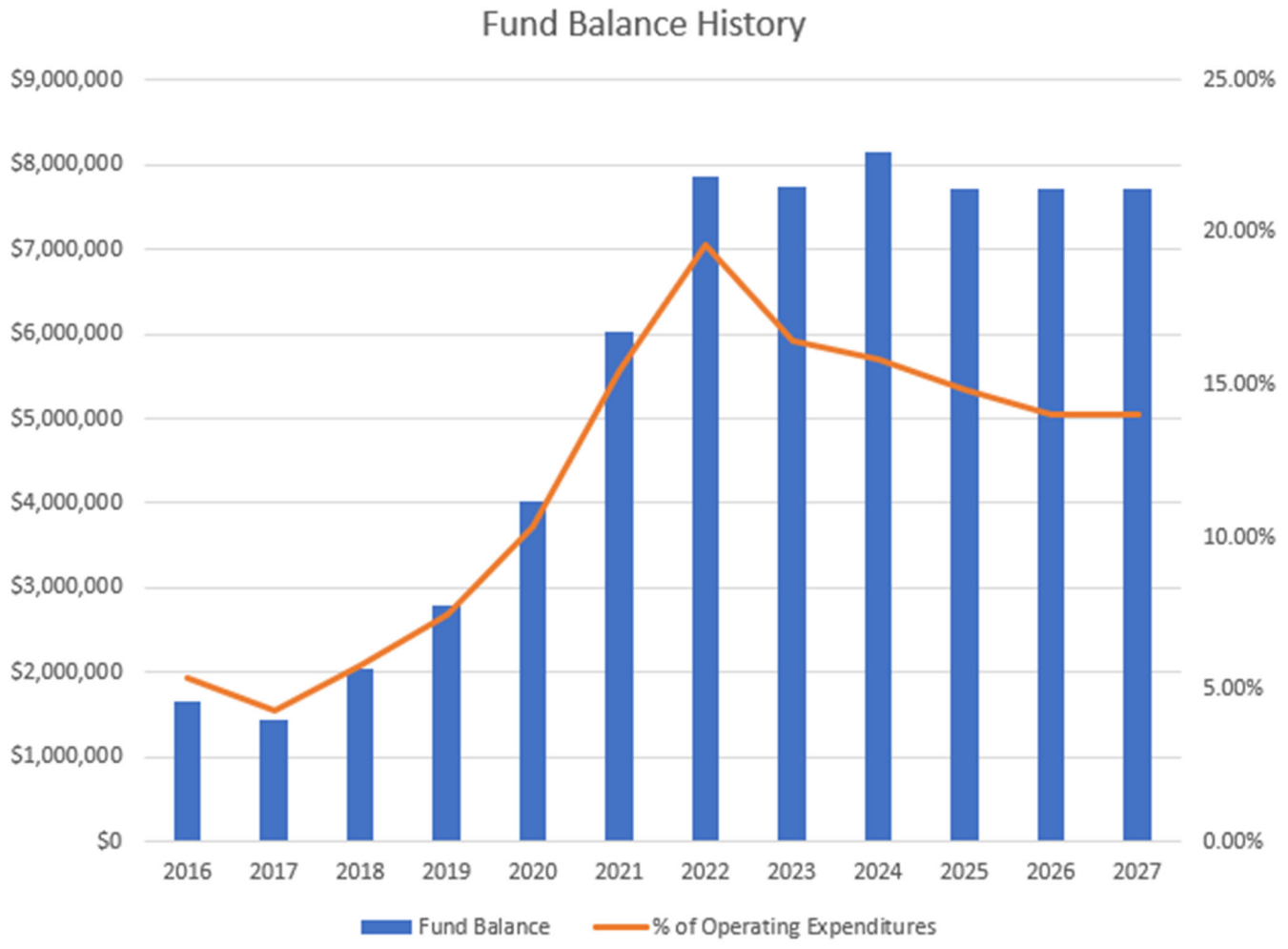
Comparison Graphics



Salaries and benefits continue to make up a majority of the general fund expenditures (88% of the general fund 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



From 2018 through 2022, Post Falls School District made significant contributions to its fund balance to more closely align with the GFOA recommended level of 16.6% of operating expenditures. Currently, the General Fund balance is just over 14% of annual operating expenditures. As general fund expenditures increase each year, the district may need to find ways to increase the fund balance to the recommended GFOA level.

Having a healthy fund balance ensures 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

To keep our budget transparent and compliant, Post Falls School District uses fund accounting—the standard accounting method for school districts and governmental entities. This system allows the district to separate specific grants and other dedicated revenues to ensure funds are spent exactly as required.

Transparency in financial reporting is essential to demonstrating compliance with regulations pertaining to each source of funding. The Idaho State Department of Education and federal government provide guidance on which revenues should be tracked in a separate fund. The Post Falls School District 2026-2027 budget includes 29 separate funds.

On the following pages, you will find a dedicated budget statement for each fund, showing its starting fund balance, income, and expenditures, along with a quick summary of what those funds can legally be used for.



Post Falls School District #273 - FY2026-2027 Budget

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:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance		8,149,112	7,605,419	7,728,125	7,728,125

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
State Revenue	State Foundation	35,557,545	35,509,772	37,791,368	38,745,844
	State - In Lieu of Taxes	50,192	97,222	50,000	50,000
	State - Other	8,557,753	8,696,101	9,945,692	7,403,617
	State - Transportation	1,903,839	1,923,560	2,000,000	1,889,096
	State - Tuition Equivalency		74,041		
State Revenue Total		**46,069,329**	**46,300,695**	**49,787,060**	**48,088,557**
Local Tax Revenue	Local Tax - Prior Year	47,744	57,320	42,500	30,000
	Local Tax - Supplemental Levy	4,340,242	4,302,804	3,325,588	5,958,551
	Local Tax - Tort	95,000	105,781	97,850	125,000
	Local Tax - URD		108,207	25,000	15,000
Local Tax Revenue Total		**4,482,986**	**4,574,112**	**3,490,938**	**6,128,551**
Other Local Revenue	Other Local	42,427	43,427	47,500	42,500
	Other Local - Donation	64,388	69,145	25,000	20,000
	Other Local - Interest	1,100,000	1,269,312	1,000,000	300,000
Other Local Revenue Total		**1,206,815**	**1,381,883**	**1,072,500**	**362,500**
Other Sources	Other		3,742		
	Transfers	631,220	51,642	665,000	438,229
Other Sources Total		**631,220**	**55,384**	**665,000**	**438,229**
Total Revenues		**52,390,350**	**52,312,074**	**55,015,498**	**55,017,837**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Activity Transportation	Salaries	105,000	77,527	99,250	104,250
	Benefits	1,081	15,374	1,081	
	Purchased Services	74,593	75,731	74,593	74,816
	Supplies & Materials	9,452	50,460	9,452	7,900
Activity Transportation Total		**190,125**	**219,091**	**184,376**	**186,966**
Admin Technology	Salaries	428,176	425,929	458,500	517,790
	Benefits	160,336	159,713	170,000	187,681
	Purchased Services	636	798	1,000	1,200
	Supplies & Materials	444,902	445,055	390,000	340,000
Admin Technology Total		**1,034,049**	**1,031,494**	**1,019,500**	**1,046,671**
Alternative Program	Salaries	525,065	492,149	428,500	674,123
	Benefits	186,986	184,483	148,500	221,733
	Purchased Services	44,930	44,049	44,000	44,000
	Supplies & Materials	51,577	43,454	16,623	20,000
Alternative Program Total		**808,558**	**764,135**	**637,623**	**959,856**
Board of Education	Purchased Services	4,415	4,479	3,260	3,760
	Supplies & Materials	214	210	214	225
Board of Education Total		**4,629**	**4,689**	**3,474**	**3,985**
Business Operations	Salaries	619,959	609,787	650,100	639,714
	Benefits	256,236	251,583	255,400	257,164
	Purchased Services	109,866	90,897	165,500	165,500
	Supplies & Materials	113,498	127,432	126,154	138,200
Business Operations Total		**1,099,558**	**1,079,699**	**1,197,154**	**1,200,578**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Capital Construction	Equipment	20,484	74,494		
Capital Construction Total		**20,484**	**74,494**		
Central Service Program	Purchased Services	1,947	2,777	300	
	Supplies & Materials	2,457	4,438	1,900	
Central Service Program Total		**4,404**	**7,215**	**2,200**	
Custodial	Salaries	1,401,196	1,375,564	1,631,700	1,757,060
	Benefits	654,899	643,256	713,800	768,373
	Purchased Services	1,156,322	1,245,373	1,375,701	1,356,750
	Supplies & Materials	298,390	263,274	275,700	265,000
	Equipment	19,507	15,788	92,700	50,000
	Insurance & Judgments	246,177	241,350	363,400	370,000
Custodial Total		**3,776,491**	**3,784,605**	**4,453,001**	**4,567,182**
Debt Services Principal	Purchased Services		9,484		
	Supplies & Materials		2,249		
Debt Services Principal Total			**11,733**		
Debt Servies Interest	Purchased Services		883		
	Supplies & Materials		447		
Debt Servies Interest Total			**1,330**		
District Admin	Salaries	557,897	549,051	672,400	546,142
	Benefits	183,960	179,980	205,800	176,488
	Purchased Services	4,017	4,239	2,800	3,500
	Supplies & Materials	1,001	981	3,400	3,500
	Insurance & Judgments	1,742	1,708	6,400	6,400
District Admin Total		**748,617**	**735,960**	**890,800**	**736,030**
Educational Media	Salaries	369,944	366,384	366,596	335,792
	Benefits	162,114	159,646	130,513	131,947
	Supplies & Materials	19,181	18,820	19,180	30,000
Educational Media Total		**551,239**	**544,850**	**516,289**	**497,740**
Elementary Program	Salaries	9,252,882	9,197,781	9,551,753	9,249,741
	Benefits	3,781,184	3,726,063	3,641,892	3,943,078
	Purchased Services	44,633	34,308	38,302	38,350
	Supplies & Materials	198,635	424,036	791,236	233,500
	Insurance & Judgments	318	312		
Elementary Program Total		**13,277,652**	**13,382,500**	**14,023,183**	**13,464,669**
Fund Transfers	Transfers/Capital Items	821,076	1,265,933	743,559	767,659
Fund Transfers Total		**821,076**	**1,265,933**	**743,559**	**767,659**
General Transportation	Supplies & Materials	11,169	8,933	8,400	8,400
	Insurance & Judgments	19,083	18,709	20,991	20,991
General Transportation Total		**30,252**	**27,642**	**29,391**	**29,391**
Gifted/Talented	Salaries	126,355	124,548	135,400	131,920
	Benefits	49,413	48,624	50,900	53,255
	Purchased Services	2,532	2,483	2,100	2,100
	Supplies & Materials	2,863	2,807	1,752	2,852
Gifted/Talented Total		**181,164**	**178,462**	**190,152**	**190,127**
Guidance & Health	Salaries	1,577,440	1,514,284	1,540,380	1,761,100
	Benefits	621,510	611,359	526,000	614,535
	Purchased Services	767	832		
	Supplies & Materials	9,227	9,329	13,885	15,000
Guidance & Health Total		**2,208,943**	**2,135,803**	**2,080,265**	**2,390,636**
Instructional Improvement	Benefits	7	7	7	
	Purchased Services	4,587	11,162	37,690	40,100
	Supplies & Materials	7,677	8,410	7,977	8,000
Instructional Improvement Total		**12,271**	**19,579**	**45,674**	**48,100**
Interscholastic Activity	Salaries	491,868	543,130	592,700	698,780
	Benefits	81,682	88,547	155,100	188,021
	Purchased Services			11,000	58,000
	Supplies & Materials	50,512	49,521	70,500	72,500
	Insurance & Judgments	7,912	7,757	7,500	7,500
Interscholastic Activity Total		**631,974**	**688,955**	**836,800**	**1,024,801**
Maint - Buildings & Equip	Salaries	654,796	640,102	829,800	984,122

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Maint - Buildings & Equip	Benefits	269,847	261,976	317,200	393,997
	Purchased Services	76,149	97,654	98,500	85,000
	Supplies & Materials	526,948	431,064	450,400	325,000
	Equipment	46,390	47,543	334,400	50,000
Maint - Buildings & Equip Total		**1,574,130**	**1,478,340**	**2,030,300**	**1,838,119**
Maint - Grounds	Purchased Services	335	328		
	Supplies & Materials	258,564	267,937	258,564	250,000
Maint - Grounds Total		**258,898**	**268,265**	**258,564**	**250,000**
Maint - Non-Student Occupiec	Purchased Services	10,574	0		
	Equipment		3,742		
Maint - Non-Student Occupied Total		**10,574**	**3,742**		
Preschool	Salaries	215,157	226,493	231,533	227,307
	Benefits	82,539	81,474	88,500	92,857
Preschool Total		**297,696**	**307,967**	**320,033**	**320,164**
School Admin	Salaries	2,992,124	2,949,489	2,868,700	2,937,889
	Benefits	1,142,784	1,114,218	1,064,300	1,184,949
	Purchased Services	5,961	5,844	7,900	8,500
School Admin Total		**4,140,869**	**4,069,551**	**3,940,900**	**4,131,338**
Secondary Program	Salaries	7,697,654	7,653,616	8,145,876	8,039,359
	Benefits	3,044,347	2,996,421	3,052,700	3,265,191
	Purchased Services	590,068	441,466	547,579	517,600
	Supplies & Materials	230,467	218,580	292,567	314,000
	Equipment			325,000	
Secondary Program Total		**11,562,536**	**11,310,084**	**12,363,722**	**12,136,149**
Security/Safety	Salaries	334,905	330,163	345,300	334,655
	Benefits	134,335	132,123	129,491	134,505
	Purchased Services	1,767	166,877	180,200	180,750
	Supplies & Materials	6,600	6,471	58,100	24,008
	Equipment			800	
Security/Safety Total		**477,607**	**635,634**	**713,891**	**673,918**
Special Education	Salaries	2,301,778	2,156,623	2,278,450	2,245,635
	Benefits	883,546	870,910	891,800	921,710
	Purchased Services	8,294	10,816	8,200	8,500
	Supplies & Materials	5,714	5,134	4,972	8,072
Special Education Total		**3,199,333**	**3,043,483**	**3,183,422**	**3,183,917**
SPED Support Services	Salaries	1,656,454	1,526,213	1,651,506	1,737,319
	Benefits	561,351	554,686	576,699	562,715
	Purchased Services	174,546	197,119	165,000	90,000
SPED Support Services Total		**2,392,351**	**2,278,018**	**2,393,205**	**2,390,034**
Summer School	Salaries	40,871	40,070	60,814	58,608
	Benefits	12,478	12,233	13,113	12,835
Summer School Total		**53,349**	**52,303**	**73,927**	**71,443**
Transportation	Salaries	1,756,981	1,751,512	1,760,700	1,781,627
	Benefits	674,100	652,387	626,800	664,032
	Purchased Services	151,155	85,275	98,000	91,100
	Supplies & Materials	393,009	249,270	352,688	325,700
	Insurance & Judgments	46,277	45,370	45,905	45,905
Transportation Total		**3,021,521**	**2,783,814**	**2,884,093**	**2,908,365**
Total Expenditures		**52,390,350**	**52,189,368**	**55,015,498**	**55,017,837**
Net Change in Fund Balance		**-**	**122,706**	**-**	**-**
Beginning Fund Balance		8,149,112	7,605,419	7,728,125	7,728,125
Estimated Ending Fund Balance		**8,149,112**	**7,728,125**	**7,728,125**	**7,728,125**

Post Falls School District #273 - FY2026-2027 Budget

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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	26,738	26,738	39,885	39,885

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Other	13,147	13,147	15,000	15,000
Federal Revenue Total		**13,147**	**13,147**	**15,000**	**15,000**
Total Revenues		**13,147**	**13,147**	**15,000**	**15,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Transfers	Transfers/Capital Items			15,000	
Fund Transfers Total				**15,000**	
Total Expenditures				**15,000**	

Net Change in Fund Balance	**13,147**	**13,147**	**-**	**15,000**
Beginning Fund Balance	26,738	26,738	39,885	39,885
Estimated Ending Fund Balance	**39,885**	**39,885**	**39,885**	**54,885**

Post Falls School District #273 - FY2026-2027 Budget

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:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance		142,404	142,404	137,404	132,404

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Total Revenues					

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Secondary Program	Supplies & Materials	5,000	5,000	5,000	5,000
Secondary Program Total		**5,000**	**5,000**	**5,000**	**5,000**
Total Expenditures		**5,000**	**5,000**	**5,000**	**5,000**

Net Change in Fund Balance	**(5,000)**	**(5,000)**	**(5,000)**	**(5,000)**
Beginning Fund Balance	142,404	142,404	137,404	132,404
Estimated Ending Fund Balance	**137,404**	**137,404**	**132,404**	**127,404**

Post Falls School District #273 - FY2026-2027 Budget

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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	588,750	588,750	610,040	548,815

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
State Revenue	State - Other	50,000	59,870	50,000	55,000
State Revenue Total		**50,000**	**59,870**	**50,000**	**55,000**
Other Local Revenue	Other Local	475,000	508,640	475,000	525,000
Other Local Revenue Total		**475,000**	**508,640**	**475,000**	**525,000**
Total Revenues		**525,000**	**568,509**	**525,000**	**580,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Elementary Program	Salaries	332,500	332,107	367,500	381,657
	Benefits	200,261	194,759	200,400	220,033
	Purchased Services	14,575	16,442	14,575	14,975
	Supplies & Materials	3,950	3,910	3,750	3,750
Elementary Program Total		**551,286**	**547,219**	**586,225**	**620,415**
Total Expenditures		**551,286**	**547,219**	**586,225**	**620,415**

Net Change in Fund Balance	**(26,286)**	**21,290**	**(61,225)**	**(40,415)**
Beginning Fund Balance	588,750	588,750	610,040	548,815
Estimated Ending Fund Balance	**562,464**	**610,040**	**548,815**	**508,400**

Post Falls School District #273 - FY2026-2027 Budget

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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	948,714	948,714	995,423	625,423

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Other Local Revenue	Other Local - Interest	50,000	46,709	30,000	5,000
Other Local Revenue Total		**50,000**	**46,709**	**30,000**	**5,000**
Total Revenues		**50,000**	**46,709**	**30,000**	**5,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Transfers	Transfers/Capital Items	400,000		400,000	400,000
Fund Transfers Total		**400,000**		**400,000**	**400,000**
Total Expenditures		**400,000**		**400,000**	**400,000**

Net Change in Fund Balance	**(350,000)**	**46,709**	**(370,000)**	**(395,000)**
Beginning Fund Balance	948,714	948,714	995,423	625,423
Estimated Ending Fund Balance	**598,714**	**995,423**	**625,423**	**230,423**

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 234

Fund Name: CURRICULUM FUND

Fund Information: Post Falls School District utilizes various curricula at all levels of education. The cost for curriculum platforms far exceed 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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	478,094	228,094

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Other Sources	Transfers	160,213	478,094		100,000
Other Sources Total		**160,213**	**478,094**		**100,000**
Total Revenues		**160,213**	**478,094**		**100,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Transfers	Transfers/Capital Items			250,000	
Fund Transfers Total				**250,000**	
Total Expenditures				**250,000**	

Net Change in Fund Balance	**160,213**	**478,094**	**(250,000)**	**100,000**
Beginning Fund Balance	-	-	478,094	228,094
Estimated Ending Fund Balance	**160,213**	**478,094**	**228,094**	**328,094**

Post Falls School District #273 - FY2026-2027 Budget

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:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance		40,984	40,984	89,132	99,132

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Other Local Revenue	Other Local	20,000	66,924	30,000	35,000
Other Local Revenue Total		**20,000**	**66,924**	**30,000**	**35,000**
Total Revenues		**20,000**	**66,924**	**30,000**	**35,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Admin Technology	Purchased Services	20,000	18,776	20,000	35,000
Admin Technology Total		**20,000**	**18,776**	**20,000**	**35,000**
Total Expenditures		**20,000**	**18,776**	**20,000**	**35,000**

Net Change in Fund Balance	**-**	**48,148**	**10,000**	**-**
Beginning Fund Balance	40,984	40,984	89,132	99,132
Estimated Ending Fund Balance	**40,984**	**89,132**	**99,132**	**99,132**

Post Falls School District #273 - FY2026-2027 Budget

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 budget is a sum of the expected activity for all schools' ASB funds.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	875,272	875,272	832,387	832,387

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Other Local Revenue	Other Local - SBAA	1,100,000	1,327,730	1,100,000	1,100,000
Other Local Revenue Total		**1,100,000**	**1,327,730**	**1,100,000**	**1,100,000**
Total Revenues		**1,100,000**	**1,327,730**	**1,100,000**	**1,100,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
SBA Activity	Supplies & Materials	1,100,000	1,370,615	1,100,000	1,100,000
SBA Activity Total		**1,100,000**	**1,370,615**	**1,100,000**	**1,100,000**
Total Expenditures		**1,100,000**	**1,370,615**	**1,100,000**	**1,100,000**

Net Change in Fund Balance	**-**	**(42,885)**	**-**	**-**
Beginning Fund Balance	875,272	875,272	832,387	832,387
Estimated Ending Fund Balance	**875,272**	**832,387**	**832,387**	**832,387**

Post Falls School District #273 - FY2026-2027 Budget

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 $2,250 in 2024-2025 in stipends, prorated by FTE.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	2,078,400	2,078,400	38,229	38,229

REVENUES	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Total Revenues				

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Admin Technology	Salaries	14,000	14,000		
	Benefits	2,508	2,508		
Admin Technology Total		**16,508**	**16,508**		
Alternative Program	Salaries	10,000	10,000		
	Benefits	1,985	1,985		
Alternative Program Total		**11,985**	**11,985**		
Business Operations	Salaries	15,000	15,000		
	Benefits	2,866	2,866		
Business Operations Total		**17,866**	**17,866**		
Custodial	Salaries	78,250	78,250		
	Benefits	15,201	15,201		
Custodial Total		**93,451**	**93,451**		
District Admin	Salaries	7,500	7,500		
	Benefits	1,585	1,585		
District Admin Total		**9,085**	**9,085**		
Educational Media	Salaries	24,495	24,495		
	Benefits	4,836	4,836		
Educational Media Total		**29,331**	**29,331**		
Elementary Program	Salaries	487,095	484,595		
	Benefits	98,026	97,535		
Elementary Program Total		**585,120**	**582,130**		
Food Services	Salaries	84,300	84,300		
	Benefits	14,460	14,460		
Food Services Total		**98,760**	**98,760**		
Fund Transfers	Transfers/Capital Items	35,239			38,229
Fund Transfers Total		**35,239**			**38,229**
Gifted/Talented	Salaries	2,500	2,500		
	Benefits	528	528		
Gifted/Talented Total		**3,028**	**3,028**		
Guidance & Health	Salaries	65,106	65,106		
	Benefits	12,844	12,844		
Guidance & Health Total		**77,950**	**77,950**		
Maint - Buildings & Equip	Salaries	27,500	27,500		
	Benefits	5,361	5,361		
Maint - Buildings & Equip Total		**32,861**	**32,861**		
Preschool	Salaries	5,000	5,000		
	Benefits	981	981		
Preschool Total		**5,981**	**5,981**		
School Admin	Salaries	115,695	115,695		
	Benefits	23,112	23,112		
School Admin Total		**138,807**	**138,807**		
Secondary Program	Salaries	341,040	341,040		
	Benefits	68,560	68,560		
Secondary Program Total		**409,600**	**409,600**		
Security/Safety	Salaries	28,750	28,750		
	Benefits	5,564	5,564		

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Security/Safety Total		**34,314**	**34,314**		
Special Education	Salaries	197,719	197,719		
	Benefits	39,317	39,317		
Special Education Total		**237,036**	**237,036**		
SPED Support Services	Salaries	82,550	82,550		
	Benefits	16,226	16,226		
SPED Support Services Total		**98,776**	**98,776**		
Transportation	Salaries	119,050	119,050		
	Benefits	23,654	23,654		
Transportation Total		**142,704**	**142,704**		
Total Expenditures		**2,078,400**	**2,040,171**		**38,229**
Net Change in Fund Balance		**(2,078,400)**	**(2,040,171)**	**-**	**(38,229)**
Beginning Fund Balance		2,078,400	2,078,400	38,229	38,229
Estimated Ending Fund Balance		**(0)**	**38,229**	**38,229**	**-**

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 242

Fund Name: SECURING OUR FUTURE GRANT

Fund Information: This is a one time state grant to use for maintaining security infrastructure. These grant funds were utilized in full during the 2025-2026 school year to replace and upgrade security and camera systems.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	240,000	240,000	240,000	-

REVENUES	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Total Revenues				

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Security/Safety	Supplies & Materials			240,000	
Security/Safety Total				**240,000**	
Total Expenditures				**240,000**	

Net Change in Fund Balance	**-**	**-**	**(240,000)**	**-**
Beginning Fund Balance	240,000	240,000	240,000	-
Estimated Ending Fund Balance	**240,000**	**240,000**	**-**	**-**

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 243

Fund Name: PROFESSIONAL TECHNICAL EDUCATION

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:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance		1,712	1,712	20,551	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
State Revenue	State - Professional Technical	72,744	72,744	59,780	72,780
State Revenue Total		**72,744**	**72,744**	**59,780**	**72,780**
Total Revenues		**72,744**	**72,744**	**59,780**	**72,780**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Secondary Program	Purchased Services		10,024		
	Supplies & Materials	74,456	43,882	80,331	72,780
Secondary Program Total		**74,456**	**53,906**	**80,331**	**72,780**
Total Expenditures		**74,456**	**53,906**	**80,331**	**72,780**

Net Change in Fund Balance	**(1,712)**	**18,838**	**(20,551)**	**-**
Beginning Fund Balance	1,712	1,712	20,551	-
Estimated Ending Fund Balance	**(0)**	**20,551**	**-**	**-**

Post Falls School District #273 - FY2026-2027 Budget

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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	1,118,193	1,118,193	1,473,994	1,428,494

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
State Revenue	State - Other	588,334	595,018	603,000	603,000
State Revenue Total		**588,334**	**595,018**	**603,000**	**603,000**
Total Revenues		**588,334**	**595,018**	**603,000**	**603,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Admin Technology	Purchased Services	5,000	5,204	5,000	5,000
	Supplies & Materials	235,000	189,969	550,000	525,000
	Equipment	25,000		70,000	70,000
Admin Technology Total		**265,000**	**195,173**	**625,000**	**600,000**
Alternative Program	Supplies & Materials		(387)	500	500
Alternative Program Total			**(387)**	**500**	**500**
Debt Services Principal	Supplies & Materials		34,532		
Debt Services Principal Total			**34,532**		
Debt Servies Interest	Supplies & Materials		158		
Debt Servies Interest Total			**158**		
Elementary Program	Supplies & Materials	23,000	14,488	23,000	23,000
Elementary Program Total		**23,000**	**14,488**	**23,000**	**23,000**
Secondary Program	Supplies & Materials		(4,748)		
Secondary Program Total			**(4,748)**		
Total Expenditures		**288,000**	**239,217**	**648,500**	**623,500**

Net Change in Fund Balance	**300,334**	**355,801**	**(45,500)**	**(20,500)**
Beginning Fund Balance	1,118,193	1,118,193	1,473,994	1,428,494
Estimated Ending Fund Balance	**1,418,527**	**1,473,994**	**1,428,494**	**1,407,994**

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 246

Fund Name: DRUG FREE STATE MONEY FUND

Fund Information: The district receives 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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	115,307	115,307	208,596	109,104

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
State Revenue	State - Other	75,508	75,508	75,508	75,508
State Revenue Total		**75,508**	**75,508**	**75,508**	**75,508**
Other Local Revenue	Other Local		18,281		
Other Local Revenue Total			**18,281**		
Total Revenues		**75,508**	**93,789**	**75,508**	**75,508**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Transfers	Transfers/Capital Items	190,815			
Fund Transfers Total		**190,815**			
Security/Safety	Purchased Services		500	175,000	75,508
Security/Safety Total			**500**	**175,000**	**75,508**
Total Expenditures		**190,815**	**500**	**175,000**	**75,508**

Net Change in Fund Balance	**(115,307)**	**93,289**	**(99,492)**	**-**
Beginning Fund Balance	115,307	115,307	208,596	109,104
Estimated Ending Fund Balance	**(0)**	**208,596**	**109,104**	**109,104**

Post Falls School District #273 - FY2026-2027 Budget

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 2026-2027 budget.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Other		162,152		
Federal Revenue Total			**162,152**		
Total Revenues			**162,152**		

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Capital Construction	Equipment		152,201		
Capital Construction Total			**152,201**		
Maint - Buildings & Equip	Supplies & Materials		9,951		
Maint - Buildings & Equip Total			**9,951**		
Total Expenditures			**162,152**		

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

Post Falls School District #273 - FY2026-2027 Budget

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." In Post Falls, these funds are used 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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Title	1,287,527	1,200,570	1,261,833	1,189,611
Federal Revenue Total		**1,287,527**	**1,200,570**	**1,261,833**	**1,189,611**
Total Revenues		**1,287,527**	**1,200,570**	**1,261,833**	**1,189,611**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Alternative Program	Supplies & Materials		150		
Alternative Program Total			**150**		
District Admin	Salaries		4,000		
	Benefits		1,223		
District Admin Total			**5,223**		
Elementary Program	Salaries	866,700	740,428	849,825	793,805
	Benefits	358,770	296,609	350,410	334,208
	Purchased Services	44,223	26,063	44,223	44,223
	Supplies & Materials	17,834	10,776	17,375	17,375
Elementary Program Total		**1,287,527**	**1,073,876**	**1,261,833**	**1,189,611**
Fund Transfers	Transfers/Capital Items		43,840		
Fund Transfers Total			**43,840**		
Secondary Program	Purchased Services		272		
	Supplies & Materials		1,133		
Secondary Program Total			**1,404**		
SPED Support Services	Salaries		53,535		
	Benefits		22,541		
SPED Support Services Total			**76,077**		
Total Expenditures		**1,287,527**	**1,200,570**	**1,261,833**	**1,189,611**

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

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 257

Fund Name: IDEA-B SCHOOL AGE 3-21

Fund Information: IDEA funds are federal funds allocated to districts to partially reimburse for the costs of serving 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.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	(0)	(0)	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - IDEA Part B	1,201,891	1,097,090	1,201,592	1,188,068
Federal Revenue Total		**1,201,891**	**1,097,090**	**1,201,592**	**1,188,068**
Total Revenues		**1,201,891**	**1,097,090**	**1,201,592**	**1,188,068**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Transfers	Transfers/Capital Items		9,869		
Fund Transfers Total			**9,869**		
Instructional Improvement	Purchased Services	3,000	11,134	3,000	3,000
Instructional Improvement Total		**3,000**	**11,134**	**3,000**	**3,000**
Special Education	Salaries	804,089	762,648	804,089	786,172
	Benefits	309,180	249,949	325,147	325,147
	Purchased Services	5,500	5,114	5,500	5,500
	Supplies & Materials	14,299	11,093	14,299	14,299
Special Education Total		**1,133,068**	**1,028,804**	**1,149,035**	**1,131,118**
SPED Support Services	Purchased Services	39,476	39,476	23,210	23,210
	Supplies & Materials	26,347	7,806	26,347	30,740
SPED Support Services Total		**65,823**	**47,282**	**49,557**	**53,950**
Total Expenditures		**1,201,891**	**1,097,090**	**1,201,592**	**1,188,068**

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

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 258

Fund Name: IDEA-B PRESCHOOL AGE 3-5

Fund Information: IDEA funds are federal funds allocated to districts to partially reimburse for the costs of serving 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. This fund reflects a small grant targeted at the district's developmental preschool program, helping students with support to ensure they are ready for elementary school.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - IDEA Part B	34,807	30,009	34,807	36,614
Federal Revenue Total		**34,807**	**30,009**	**34,807**	**36,614**
Total Revenues		**34,807**	**30,009**	**34,807**	**36,614**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Preschool	Salaries	24,833	23,121	24,702	26,509
	Benefits	7,974	5,079	8,105	8,105
	Supplies & Materials	1,500	1,389	1,500	1,500
Preschool Total		**34,307**	**29,588**	**34,307**	**36,114**
SPED Support Services	Supplies & Materials	500	421	500	500
SPED Support Services Total		**500**	**421**	**500**	**500**
Total Expenditures		**34,807**	**30,009**	**34,807**	**36,614**

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

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 260

Fund Name: SCHOOL BASED MEDICAID

Fund Information: School districts provide some services to students who are eligible for Medicaid billing and reimbursement. Medicaid reimbursement revenues help offset the cost of special services.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	25,170	80,209	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Other	799,162	658,402	650,000	638,160
Federal Revenue Total		**799,162**	**658,402**	**650,000**	**638,160**
Other Local Revenue	Other Local - Interest		1,005		
Other Local Revenue Total			**1,005**		
Other Sources	Transfers	400,000	288,955	350,000	328,970
Other Sources Total		**400,000**	**288,955**	**350,000**	**328,970**
Total Revenues		**1,199,162**	**948,362**	**1,000,000**	**967,130**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Business Operations	Purchased Services	3,900	3,600	3,600	3,600
Business Operations Total		**3,900**	**3,600**	**3,600**	**3,600**
Elementary Program	Salaries	70,538	70,392	37,110	33,308
	Benefits	32,925	32,729	17,995	12,689
	Purchased Services	311,182	234,130	244,338	250,000
Elementary Program Total		**414,644**	**337,250**	**299,443**	**295,997**
Secondary Program	Salaries	18,492	18,774	37,052	31,225
	Benefits	12,213	12,233	17,300	18,358
	Purchased Services	91,009	98,354	67,600	61,938
Secondary Program Total		**121,714**	**129,361**	**121,952**	**111,521**
Special Education	Salaries			60,300	66,638
	Benefits			13,800	15,718
Special Education Total				**74,100**	**82,356**
SPED Support Services	Salaries	318,276	314,763	317,385	372,427
	Benefits	106,115	108,349	82,695	86,989
	Purchased Services	234,513	(0)	181,034	14,240
SPED Support Services Total		**658,904**	**423,112**	**581,114**	**473,656**
Total Expenditures		**1,199,162**	**893,323**	**1,080,209**	**967,130**

Net Change in Fund Balance	**-**	**55,039**	**(80,209)**	**-**
Beginning Fund Balance	-	25,170	80,209	-
Estimated Ending Fund Balance	**-**	**80,209**	**-**	**-**

Post Falls School District #273 - FY2026-2027 Budget

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 are training for staff and students to build and maintain a positive school culture, suicide prevention training for staff, student mentorship programs, and instructional software licenses for both enrichment and remediation.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	(0)	(0)	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Other	135,125	125,599	126,977	131,069
Federal Revenue Total		**135,125**	**125,599**	**126,977**	**131,069**
Total Revenues		**135,125**	**125,599**	**126,977**	**131,069**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
District Admin	Purchased Services				10,863
District Admin Total					**10,863**
Elementary Program	Salaries	8,250	5,075	8,498	8,498
	Benefits	1,678	1,078	1,728	1,728
	Purchased Services	15,202	25,675	15,202	15,202
	Supplies & Materials	8,498	8,435	8,498	8,498
Elementary Program Total		**33,628**	**40,263**	**33,926**	**33,926**
Fund Transfers	Transfers/Capital Items		4,374		
Fund Transfers Total			**4,374**		
Secondary Program	Salaries	5,486	1,467	5,651	5,872
	Benefits		344		1,008
	Purchased Services		47,891		
	Supplies & Materials	6,108	5,121	6,108	6,108
Secondary Program Total		**11,594**	**54,823**	**11,759**	**12,988**
Security/Safety	Purchased Services	81,903	26,139	73,292	65,292
	Equipment	8,000		8,000	8,000
Security/Safety Total		**89,903**	**26,139**	**81,292**	**73,292**
Total Expenditures		**135,125**	**125,599**	**126,977**	**131,069**

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

Post Falls School District #273 - FY2026-2027 Budget

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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Perkins	103,414	94,760	116,660	115,420
Federal Revenue Total		**103,414**	**94,760**	**116,660**	**115,420**
Total Revenues		**103,414**	**94,760**	**116,660**	**115,420**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Secondary Program	Salaries	68,384	68,384	75,811	72,411
	Purchased Services	2,000			
	Supplies & Materials	33,030	21,931	40,849	43,009
	Equipment		4,445		
Secondary Program Total		**103,414**	**94,760**	**116,660**	**115,420**
Total Expenditures		**103,414**	**94,760**	**116,660**	**115,420**

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

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 265

Fund Name: SPECIAL EDUCATION MINI GRANTS

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

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - IDEA Part B	7,500	2,334	29,591	
Federal Revenue Total		**7,500**	**2,334**	**29,591**	
Total Revenues		**7,500**	**2,334**	**29,591**	

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Transfers	Transfers/Capital Items	5,166			
Fund Transfers Total		**5,166**			
Special Education	Supplies & Materials			29,591	
Special Education Total				**29,591**	
SPED Support Services	Salaries	1,950	1,950		
	Benefits	384	384		
SPED Support Services Total		**2,334**	**2,334**		
Total Expenditures		**7,500**	**2,334**	**29,591**	

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

Post Falls School District #273 - FY2026-2027 Budget

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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	-	-

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Other	242,567	212,546	232,605	194,364
Federal Revenue Total		**242,567**	**212,546**	**232,605**	**194,364**
Total Revenues		**242,567**	**212,546**	**232,605**	**194,364**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Alternative Program	Purchased Services	1,125		1,125	1,125
Alternative Program Total		**1,125**		**1,125**	**1,125**
Elementary Program	Salaries	16,693		17,194	
	Benefits	2,000	1,495	2,030	
	Purchased Services	68,337	92,996	55,384	27,857
	Supplies & Materials	26,404	171	26,404	26,404
Elementary Program Total		**113,434**	**94,663**	**101,012**	**54,261**
Fund Transfers	Transfers/Capital Items		7,761		
Fund Transfers Total			**7,761**		
Instructional Improvement	Supplies & Materials	15,727	5,489	15,727	15,727
Instructional Improvement Total		**15,727**	**5,489**	**15,727**	**15,727**
Secondary Program	Purchased Services	12,500	7,062	12,500	1,282
	Supplies & Materials	444	190	444	444
Secondary Program Total		**12,944**	**7,252**	**12,944**	**1,726**
SPED Support Services	Salaries	72,190	68,285	74,356	87,129
	Benefits	27,147	29,096	27,441	34,396
SPED Support Services Total		**99,337**	**97,381**	**101,797**	**121,525**
Total Expenditures		**242,567**	**212,546**	**232,605**	**194,364**

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

Post Falls School District #273 - FY2026-2027 Budget

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 are responsible for meal costs.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	1,386,174	1,467,242	1,332,880	953,386

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Federal Revenue	Federal - Other		137,794		
	Federal - School Lunch	1,404,540	1,376,449	1,469,540	1,442,000
Federal Revenue Total		**1,404,540**	**1,514,243**	**1,469,540**	**1,442,000**
Other Local Revenue	Other Local	890,900	813,282	940,900	866,300
Other Local Revenue Total		**890,900**	**813,282**	**940,900**	**866,300**
Other Sources	Transfers	50,000	138,021	75,000	75,000
Other Sources Total		**50,000**	**138,021**	**75,000**	**75,000**
Total Revenues		**2,345,440**	**2,465,546**	**2,485,440**	**2,383,300**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Capital Construction	Equipment	290,900		290,900	
Capital Construction Total		**290,900**		**290,900**	
Food Services	Salaries	892,539	905,796	1,005,600	1,000,610
	Benefits	422,199	407,558	464,234	405,868
	Purchased Services	50,700	40,785	75,900	76,000
	Supplies & Materials	981,600	1,162,122	990,300	1,122,200
	Equipment	19,900	83,646	38,000	25,000
Food Services Total		**2,366,938**	**2,599,908**	**2,574,034**	**2,629,678**
Total Expenditures		**2,657,838**	**2,599,908**	**2,864,934**	**2,629,678**

Net Change in Fund Balance	**(312,398)**	**(134,362)**	**(379,494)**	**(246,378)**
Beginning Fund Balance	1,386,174	1,467,242	1,332,880	953,386
Estimated Ending Fund Balance	**1,073,775**	**1,332,880**	**953,386**	**707,008**

Post Falls School District #273 - FY2026-2027 Budget

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 June 2025, the 2015 bonds were refinanced into the series 2025 bonds, maintaining the same bond maturity dates while saving taxpayers over $800k. Beginning in 2023, school district facilities funds (created by House Bill 292) began providing property tax relief for local taxpayers. Each year, the district will receive these funds to offset the amount levied to taxpayers.

EQUITY:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance		4,154,535	4,154,535	2,716,158	2,501,858

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
State Revenue	State - Other	1,433,000	1,433,000	2,490,000	
State Revenue Total		**1,433,000**	**1,433,000**	**2,490,000**	
Local Tax Revenue	Local Tax - 2015 Bond	8,000	9,282	2,000	1,343,750
	Local Tax - 2019 Bond	7,000	7,671	1,300	1,264,250
Local Tax Revenue Total		**15,000**	**16,953**	**3,300**	**2,608,000**
Other Local Revenue	Other Local - Interest	155,000	164,696	90,000	32,000
Other Local Revenue Total		**155,000**	**164,696**	**90,000**	**32,000**
Other Sources	Other		11,240,230		
Other Sources Total			**11,240,230**		
Total Revenues		**1,603,000**	**12,854,878**	**2,583,300**	**2,640,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Debt Services Principal	Purchased Services		154,239		
	Debt Retirement	1,575,000	12,750,000	1,640,000	1,515,000
Debt Services Principal Total		**1,575,000**	**12,904,239**	**1,640,000**	**1,515,000**
Debt Servies Interest	Debt Retirement	1,221,900	1,389,016	1,157,600	1,093,000
Debt Servies Interest Total		**1,221,900**	**1,389,016**	**1,157,600**	**1,093,000**
Total Expenditures		**2,796,900**	**14,293,255**	**2,797,600**	**2,608,000**

Net Change in Fund Balance	**(1,193,900)**	**(1,438,377)**	**(214,300)**	**32,000**
Beginning Fund Balance	4,154,535	4,154,535	2,716,158	2,501,858
Estimated Ending Fund Balance	**2,960,635**	**2,716,158**	**2,501,858**	**2,533,858**

Post Falls School District #273 - FY2026-2027 Budget

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, through careful budgeting and oversight ended under budget. The remaining funds are reserved for facility and maintenance projects.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	1,032,334	1,032,334	1,068,370	196,370

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Other Local Revenue	Other Local - Interest	40,000	50,319	28,000	5,000
Other Local Revenue Total		**40,000**	**50,319**	**28,000**	**5,000**
Total Revenues		**40,000**	**50,319**	**28,000**	**5,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Capital Construction	Equipment	3,512	10,235	900,000	
Capital Construction Total		**3,512**	**10,235**	**900,000**	
Maint - Buildings & Equip	Supplies & Materials		4,048		
Maint - Buildings & Equip Total			**4,048**		
Total Expenditures		**3,512**	**14,283**	**900,000**	

Net Change in Fund Balance		**36,488**	**36,036**	**(872,000)**	**5,000**
Beginning Fund Balance		1,032,334	1,032,334	1,068,370	196,370
Estimated Ending Fund Balance		**1,068,822**	**1,068,370**	**196,370**	**201,370**

Post Falls School District #273 - FY2026-2027 Budget

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:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	73,631	73,631	73,631	-

REVENUES	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Total Revenues				

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Maint - Buildings & Equip	Purchased Services			73,631	
Maint - Buildings & Equip Total				**73,631**	
Total Expenditures				**73,631**	

Net Change in Fund Balance	**-**	**-**	**(73,631)**	**-**
Beginning Fund Balance	73,631	73,631	73,631	-
Estimated Ending Fund Balance	**73,631**	**73,631**	**-**	**-**

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 424

Fund Name: BUS DEPRECIATION FUND

Fund Information: The state 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 an annual transfer is made from the general fund into the bus depreciation fund to account for the state-calculated depreciation reimbursement.

EQUITY:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance		588,409	588,409	949,272	88,225

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Other Sources	Transfers	210,863	360,863	318,559	263,689
Other Sources Total		**210,863**	**360,863**	**318,559**	**263,689**
Total Revenues		**210,863**	**360,863**	**318,559**	**263,689**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Capital Construction	Equipment			1,179,606	307,000
Capital Construction Total				**1,179,606**	**307,000**
Total Expenditures				**1,179,606**	**307,000**

	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Net Change in Fund Balance	**210,863**	**360,863**	**(861,047)**	**(43,311)**
Beginning Fund Balance	588,409	588,409	949,272	88,225
Estimated Ending Fund Balance	**799,272**	**949,272**	**88,225**	**44,914**

Post Falls School District #273 - FY2026-2027 Budget

Fund Number: 425

Fund Name: FACILITY MAINTENANCE FUND

Fund Information: In past years, Idaho lottery revenues provided funding for school facility maintenance, roughly $500-600,000 per year. Beginning in FY25, lottery funding was replaced with the Modernizing Facilities Funds. Those funds were dedicated to capital projects only, which eliminated a revenue stream for the district that could be used for routine maintenance. Unrestricted interest revenues from the Modernizing Facility Funds will be transferred into this fund to continue routine maintenance of our over 800,000 square feet of instructional space.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	676,317	676,317	664,294	1,088,294

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Other Local Revenue	Other Local - Interest	2,525	2,525		
Other Local Revenue Total		**2,525**	**2,525**		
Other Sources	Transfers	592,840	640,254	800,000	350,000
Other Sources Total		**592,840**	**640,254**	**800,000**	**350,000**
Total Revenues		**595,365**	**642,779**	**800,000**	**350,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Capital Construction	Equipment	16,000	15,927		
Capital Construction Total		**16,000**	**15,927**		
Maint - Buildings & Equip	Purchased Services	222,800	127,708	176,000	150,000
	Supplies & Materials	246,500	32,492	45,000	45,000
	Equipment	125,000	164,742	125,000	125,000
Maint - Buildings & Equip Total		**594,300**	**324,942**	**346,000**	**320,000**
Maint - Grounds	Purchased Services	320,700	313,933	30,000	30,000
Maint - Grounds Total		**320,700**	**313,933**	**30,000**	**30,000**
Total Expenditures		**931,000**	**654,802**	**376,000**	**350,000**

Net Change in Fund Balance	**(335,635)**	**(12,023)**	**424,000**	**-**
Beginning Fund Balance	676,317	676,317	664,294	1,088,294
Estimated Ending Fund Balance	**340,682**	**664,294**	**1,088,294**	**1,088,294**

Post Falls School District #273 - FY2026-2027 Budget

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 for 10 years. These funds replaced the annual lottery funds and bond equalization funds. Because these funds cannot be used for routine maintenance, interest earnings are transferred to the facility maintenance fund to help support the routine maintenance of district buildings.

EQUITY:	FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Balance	-	-	25,458,481	25,458,481

REVENUES		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
State Revenue	State - Other	25,458,481	25,458,481		
State Revenue Total		**25,458,481**	**25,458,481**		
Other Local Revenue	Other Local - Interest	592,840	640,254	800,000	350,000
Other Local Revenue Total		**592,840**	**640,254**	**800,000**	**350,000**
Total Revenues		**26,051,321**	**26,098,735**	**800,000**	**350,000**

EXPENDITURES:		FY25 Budget	FY25 Actual	FY26 Proposed Budget	FY27 Proposed Budget
Fund Transfers	Transfers/Capital Items	592,840	640,254	800,000	350,000
Fund Transfers Total		**592,840**	**640,254**	**800,000**	**350,000**
Total Expenditures		**592,840**	**640,254**	**800,000**	**350,000**

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