

AVA TAYLOR
MERIDIAN HIGH SCHOOL

ANNUAL BUDGET

JULY 1, 2025 - JUNE 30, 2026

WEST ADA SCHOOL DISTRICT
DISTRICT SERVICE CENTER, 1303 EAST CENTRAL DRIVE,
MERIDIAN, IDAHO, 83642 USA
WWW.WESTADA.ORG

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2025-2026



Executive Summary

KACE MERRILL
STAR ELEMENTARY

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West Ada School District

Board of Trustees:
Lori Ann Frasure, Chair
Rene Ozuna, Vice-Chair
Evelyn McCullough, Trustee
Angie Redford, Trustee
David Binetti, Trustee

Administration:
Dr. Derek Bub, Superintendent
Sarah Ingle, Clerk of the Board

Chiefs:
Michelle Edmunds, Chief Communications Officer
Amy White, General Counsel
Marcus Myers, Chief Academic Officer: Student Success
Dave Roberts, Chief Financial Officer
Devan DeLashmutt, Chief Technology Officer
Rhonda McDonough, Chief Academic Officer: Teaching & Learning
Dr. Dave Reinhart, Chief Operations Officer
Renee Senander, Chief Human Resources Officer

Directors:
Aimee Larsen, Director of Data-Driven Response
Leslie Yingling, Director of Federal Programs
Cliff Rice, Director of Instruction, Secondary (6-12)
Ramona Lee, Director of Special Services
Lisa Hahle, Director of Instruction, Elementary (K-5)
Spencer McLean, Director of Facilities
Dr. Dustin Barrett, Director of Curriculum
Will Schumaker, Director of CTE
Dr. Shana Hawkins, Director of Accountability
Geoff Stands, Director of Safety and Behavior
Jill Lilienkamp, Director of Instruction, Title 1 & Targeted Support



(Trustees from left: David Benetti, Lori Ann Frasure, Evelyn McCullough, Angie Redford, Superintendent Derek Bub)

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

JOINT SCHOOL DISTRICT NO. 2 (WEST ADA SCHOOL DISTRICT)

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director



MESSAGE FROM THE SUPERINTENDENT

Dear West Ada School Community,

As we unveil our 2025–2026 Budget Book, I am deeply honored to share a message that celebrates not just another budget year—but the remarkable milestone of 75 years of learning, growing, and leading here in West Ada. Since our founding in 1950, our district has been built by generations of educators, families, and students whose dedication and spirit have created a legacy we carry forward with pride.

This year's theme, "75 Years...Learning, Growing, Leading" is more than a call to action—it is a tribute to the strong foundation laid over the past seven and a half decades. With every strategic investment, we honor that legacy: ensuring that the lessons of yesterday, the innovations of today, and the dreams of tomorrow all converge to serve our students.

The following highlights reflect the district's continued impact over the past year:

- Academic Excellence: West Ada students again excelled statewide, with seven of Idaho's top ten schools in math proficiency and leading rankings in ELA, math, and science on the ISAT.
- STEM & Career Growth: Over 9,000 students participated in Career & Technical Education pathways. We secured more than $3.2 million in funding, launched the STEM Diploma and Seal of Biliteracy, refreshed seventy-seven (77) courses, and helped families save $4.3 million in college credits—all under our enduring commitment to learning and opportunity.
- Student Wellness: We expanded health services, strengthened behavioral supports, and built even stronger partnerships to ensure our students are safe, supported, and ready to learn.
- Facilities & Transportation: Daily, we transport over 13,000 students, provide nutritious meals sourced from Idaho growers, and maintain safe, modern schools. This year we secured $154 million for new and upgraded facilities—while continuing to responsibly reduce our tax levy rate by more than 90% since 2020.
- Honoring Educators: Our teachers, administrators, operations teams, and support staff—standing on the foundation built by those who came before—continue to embody professionalism and stewardship, keeping our district a model of fiscal responsibility and educational excellence.

Celebrating 75 years is not just about marking time—it is about recognizing the shared vision that brought us here: a belief in the power of public education to transform lives. Our responsibility is to carry that vision forward—investing wisely, innovating boldly, and preparing every student to lead and thrive in tomorrow's world.

Thank you for your continued trust in West Ada's mission. As we honor the legacy built over 75 years, I am more inspired than ever for the journey ahead.

Continuous Improvement Plan

The mission of West Ada School District is: *Prepare Today's Students for Tomorrow's Challenges.*

Strategy: College and Career Ready - To best prepare today's students for tomorrow's challenges, we will strive to ensure West Ada graduates are College and Career Ready.

The District theme for 2025-2026 is: *75 Years… Learning, Growing, Leading*

This year, we will continue to focus on empowering our students' minds by fostering critical thinking, creativity, and collaboration in every classroom. Our passion for education and unwavering support for our students ensure that excellence is not just a goal but a reality in our schools.

As we embark on this new school year, let us remember that education is not just about academics; it is about preparing our students for life – college and career ready. It is about teaching them to be compassionate, thoughtful, and engaged citizens who will make a positive impact on the world. In West Ada, we are committed to not only empowering minds but also nurturing hearts and building character.

The District Strategic Plan focuses on four (4) areas:

Communication and Collaboration – We will communicate proactively and honestly and foster conditions for effective collaboration between all partners.

Personalized Student Success – We will enhance personalized attention through data-driven approaches to empower each and every student to succeed.

Safe and Well-Equipped Schools – We will provide safe, robust educational environments that maximize student learning, achievement, and growth.

Teaching, Learning, and Innovation – We will emphasize excellence both in the classroom and beyond, in places ripe for inquiry and experimentation.

District Name

The official designation of the District is Joint School District No. 2; however, it is more commonly known as the West Ada School District.

District Population

The District encompasses approximately three hundred eighty-four (384) square miles, with ninety-six (96%) located in the northwest region of Ada County. It serves the cities of Meridian, Eagle, Star, and portions of Boise, Garden City, and Kuna. The current population of the region, which includes both Ada County and Canyon County, is 847,840, with nearly half residing within the boundaries of the West Ada School District. Additionally, the District extends into a portion of Canyon County along its western border.

Source: Ada & Canyon County Populations

Currently, the District operates the following educational institutions:

- Nine (9) high schools (comprising six (6) traditional high schools, two (2) alternative high schools, and the Rebound School of Opportunity)
- One (1) International Baccalaureate high school (Renaissance IB)
- Eleven (11) middle schools (including nine (9) traditional and two (2) alternative)
- Thirty- three (33) elementary schools
- One (1) K-8 school
- One (1) arts academy (grades 6-12)
- One (1) online school

Idaho's population has experienced ongoing growth, though recent U.S. Census data reveals a slowdown in this trend. From July 2022 to July 2023, the state's forty-four (44) counties recorded a population increase of one point 3 percent (1.3%). This marks a decline from the growth rates of one point eight percent (1.8%) observed between July 2021 and July 2022, as well as a decrease from three percent (3%) between July 2020 and July 2021.

Source: idaho @ work (Idaho Dept. of Labor)

Meridian has transformed from a modest dairy farming community into a vibrant and dynamic city teeming with growth and opportunity. Its picturesque location, affordable cost of living, exceptional schools, and thriving economy have garnered recognition from national publications, including Money magazine and USA Today, which consistently designate it as one of the best cities to live in the United States.

Source: Meridian City - Community

Budget Development

The District adheres to the budget expenditure and revenue categories established by the Idaho State Department of Education. Revenues are categorized by fund and source, while expenditures are classified by fund, function, activity, and object.

The budget development process commenced in December for many staff members, following a timeline that aligns with deadlines mandated by Idaho law. District administrators and supervisors collaboratively identified, prioritized, and estimated costs based on the needs of the District, incorporating input from various staff members.

The District has made continuous efforts to enhance the alignment of budget resources with its overarching goals. To further improve this coordination, District finance personnel will collaborate with instructional and

operational staff throughout the year, fostering a deeper understanding of the organization's strategic objectives and their connection to budgeted resources.

Administrators submit their budget requests in both line-item and summary (profile) formats. The profile pages detail each program description, goals, major accomplishments, and full-time equivalent (FTE) staffing, along with expenditures categorized by object.

Once the preliminary budget is finalized, a notice of the public budget hearing is published and posted in accordance with Idaho law.

Idaho Schools Budget Compliance – Budget Timeline

- Budget Hearing Notice – Pursuant to Idaho Code 63-802A, by April 30th each year, the District must notify the County Clerk in writing of the date and location scheduled for the budget hearing.

- Set Budget Hearing for Presentation and Adoption – According to Idaho Code 33-801, a public budget hearing to present and adopt the budget for the upcoming fiscal year must be held no later than twenty-eight (28) days before the regular July meeting.

- Publish Budget Hearing Notice – In accordance with Idaho Code 33-402, a notice for the budget hearing, including a four-year summary form, must be published at least ten (10) days prior to the hearing.

- Submit Signed Copy of Budget to the State Department of Education (SDE) – As mandated by Idaho Code 33-701(7), a signed copy of the budget packet must be submitted to the SDE within twenty-one (21) days after adoption, or no later than July 15th.

- Online Budget Posting – In compliance with Idaho Code 33-357(b)(vii), the approved annual budget must be posted on the District's website within thirty (30) days of its approval.

West Ada Timeline of Actions for Fiscal Year Planning:

October: The Chief Operations Officer will distribute plant facility requests to each school, asking them to identify their facility priorities for the upcoming fiscal year.

November / December: Budget Managers will design, modify, and update the budget metrics associated with their current budget data. Metrics may include industry averages for Full-Time Equivalents (FTE), expenditures per student, student enrollment numbers, program counts, FTE per student, national averages, or any other relevant data that Budget Managers believe accurately reflects their financial needs.

December: The Chief Financial Officer will prepare projected enrollment figures for the next fiscal year, incorporating data on potential openings and expansions of charter and private schools. This projected enrollment will require approval from the Executive Team.

December: All plant facility requests must be submitted to the Administrator of Building and Grounds no later than December 31, though earlier submissions are encouraged.

January: The Chief Financial Officer will conduct a preliminary analysis of revenues based on the enrollment projections.

January / February: The Budget Office and Chief Financial Officer will collaborate on expenditure projections for the upcoming fiscal year, informed by projected revenues and enrollment figures. A draft list of required expenditures, along with additional funds if available, will be presented to the Executive Team and General Fund Budget Managers by February 15.

February: General Fund Budget Managers will convene for a budget update provided by the Chief Financial Officer, covering expectations regarding revenues, enrollment, and available funds for discretionary (non-required) expenditure requests.

February: Documentation requesting budget reclassifications (movement of existing funds within line items) will be sent to General Fund Budget Managers. Reclassification requests for the upcoming fiscal year are due to the Budget Office by February 28.

February: Special Revenue Budget Managers for non-general fund components will receive budget forms to outline their projected budget for the following fiscal year. The Chief Financial Officer will prepare revenue projections for these components to facilitate their budget completion.

February: The Board will authorize the date for the Budget Hearing (I.C. 33-801).

March: If discretionary funding is available, General Fund Budget Managers will receive forms to identify their top three budget priorities. These priorities should align with the goals of the Continuous Improvement Plan and the aforementioned budget metrics.

March: General Fund Budget Managers will submit their top three budget priority requests to the Chief Financial Officer and Budget Office by March 10. These requests will be presented to all General Fund Budget Managers by March 15.

March: If applicable, the Executive Team will convene to review the finalized requests from each operational area. Lists will be assessed against available funding, and items for funding will be identified before Spring Break. Non-general fund Budget Managers will meet with the Special Fund Budget Team to discuss their requests.

April: By April 30, notify the County Clerk of the budget date and location (I.C. 63-802A).

May: The Chief Financial Officer and Budget Office will prepare the advertisement for the budget hearing.

May: The Chief Financial Officer will organize a budget workshop for the Board of Trustees.

May: The Budget Office and Chief Financial Officer will ensure the budget notice is completed and sent to the newspaper by the third Friday in May.

June: The Budget Office and Chief Financial Officer will post/publish the Budget Notice by June 1 (I.C. 33-402).

June: Conduct the Budget Hearing at the regularly scheduled board meeting (I.C. 33-801).

June: Submit a copy of the final amended budget and adopted budget to the State Department of Education by June 30 (I.C. 33-701).

June: Post the approved budget on the website by June 30 (I.C. 33-357B).

Description of Governmental Funds

Governmental Funds

100 General Fund – This fund accounts for revenues used to finance the District's current, ordinary, And recurring operations. It encompasses activities that are not required to be reported in a different fund.

Special Revenue Funds

220 Federal Forest Fund – This fund comprises revenues received from the federal government for timber sales on federal forest lands within the District's boundaries.

223 State Professional Development Funding – Revenues from state appropriations are allocated for professional development activities throughout the District, including the hiring of instructional coaches who provide formal professional development programs and in-class coaching.

224 Leadership Premiums – Funds derived from state appropriations are utilized to hire instructional and pupil service staff for leadership roles across the District.

225 Advanced Opportunities – This fund includes dollars provided by universities for high school courses that offer college credit. It specifically accounts for Advanced Opportunity funds associated with Northwest Nazarene University (NNU), a private institution, as these funds do not flow directly from the state to NNU.

237 Medicaid Reserve – This fund contains a one-time transfer from the 2020-2021 fiscal year, designated specifically for the special services program to offset funding losses or changes in child find. All available federal, state, and local funding should be exhausted before utilizing this reserve.

239 ASB (Associated Student Body) – Established in the 2021-2022 fiscal year in response to the Governmental Accounting Standards Board (GASB) 84, this fund accounts for funds recorded at the school building level. It summarizes school activities for a given year, ensuring they are reflected in the District's audited financial statements.

241 Drivers Education Fund – This fund accounts for revenues and expenditures related to District-sponsored Driver Education programs throughout the year.

242 Special Revenue Fund – This fund encompasses various programs not required to be accounted for separately, including Literacy funding (from a specific state appropriation), State EL funding, Charter School Facility funding, Title funding (federal), Gifted and Talented funding, College and Career Counseling funding, E-rate funding, and other small grants.

243 State CTE Added Costs – Funding from the State of Idaho designed to mitigate the high costs associated with providing Career and Technical Education (CTE) programs, based on enrollment in eligible programs.

244 Professional Technical Grants – Competitive grants awarded to CTE program faculty for specific projects within their classrooms.

245 Technology – Revenues received from the State of Idaho earmarked for purchasing classroom technology equipment and training teachers in its use.

246 Tobacco Tax – Revenues from the State of Idaho allocated for hiring counselors and purchasing materials to provide counseling and training aimed at preventing tobacco use. This fund also supports safety and security resources.

247 Technology Staffing – Funding provided by the State to assist school Districts with the costs related to hiring and maintaining IT staff.

251 Title I - Disadvantaged – Revenues designated for hiring staff and acquiring supplies to support reading and math programs for at-risk students.

253 CARES Act – Local spending options for the Elementary and Secondary School Emergency Relief Funds, which are flexible resources to be used across a variety of educational programs under the Every Student Succeeds Act (ESSA).

257 Title VI-B IDEA Special Education – Revenues allocated for staff, materials, equipment, and professional services to enhance the District's special education program.

258 Title VI-B IDEA Preschool – Funds used for staff, materials, equipment, and professional services to support the preschool special education program for children aged 3 to 5.

260 Medicaid Fund – Revenues collected from eligible Medicaid services and billings, with expenditures related to Special Education Services.

261 Title IV-A – This grant, part of the Every Student Succeeds Act (ESSA), authorizes funding for three activity areas, with the District focusing on supporting safe and healthy students.

263 Carl Perkins Vocational and Applied Technology Education – Revenues used for purchasing materials and equipment for professional technical programs catering to special populations.

270 Title III Language Instruction for Limited English Proficient – Funds used to enhance student achievement for English Language Learners (ELL) enrolled in the District.

271 Title II Improving Teacher Quality – Revenues allocated for in-service training, teacher recruitment, and classroom management processes.

274 Title II Refugee Grant Program – Federal funding aimed at assisting English Language (EL) populations with their educational needs.

275 Homeless Education – Funding from the Federal Government to support services for unaccompanied youth.

278 Immigrant Grant – State funding intended to provide services for recently immigrated students and their families.

283 ESSER III – Revenues related to funding received for programs associated with the Elementary and Secondary School Emergency Relief (ESSER).

290 School Nutrition Program – Revenues allocated for personnel, activities, and supplies necessary for providing breakfast and lunch to students and staff.

Debt Service Fund

310 Bond Interest and Redemption Fund – Local property tax levy revenues are utilized to redeem bonds and cover bond interest expenses.

Capital Projects Fund

410 Capital Construction Fund – This fund includes revenues from sold bonds and expenditures related to the construction of facilities or completion of bond-related projects.

420 School Plant Facilities Fund – This fund comprises lottery funding received from the State for facility maintenance across the District, as well as levied funds for plant facilities used for additions, remodels, and other maintenance efforts.

436 Facilities Modernization Fund – This fund includes state funding allocated for facility construction and maintenance during the 2024-2025 fiscal year.

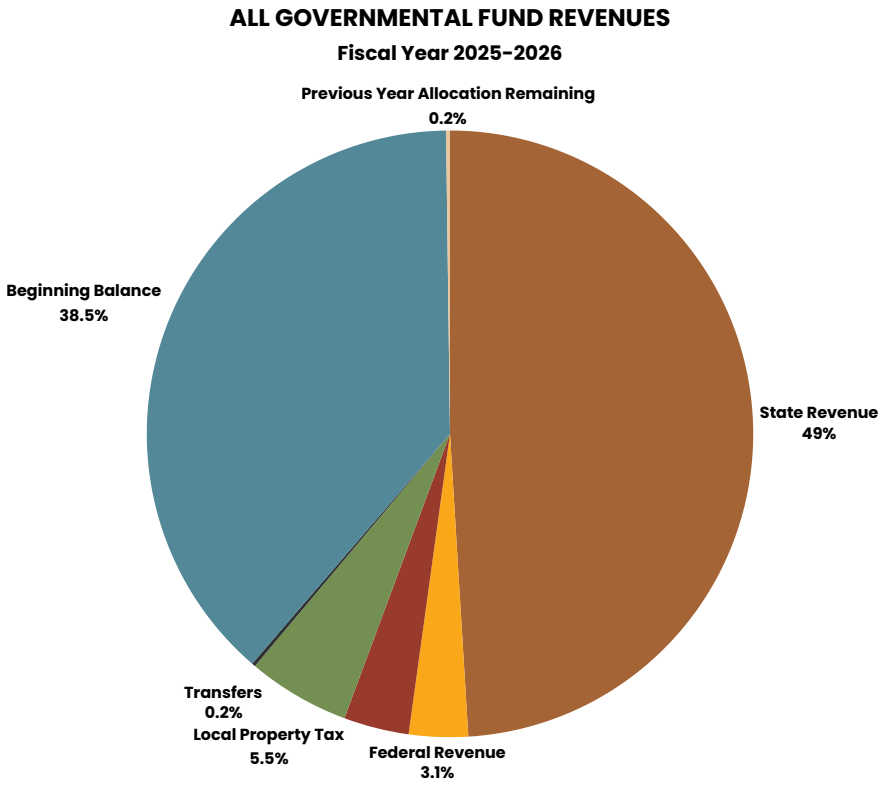
All Governmental Funds

SUMMARY
ALL GOVERNMENTAL FUNDS
JOINT SCHOOL DISTRICT NO. 2
The summary data for all funds is presented by function (program)

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 136,969,256	$ 142,015,974	$ 130,140,351	$ 123,616,200	$ 152,084,153	$ 254,733,534	$ 53,417,081	$ 59,222,274	$ 54,652,467
Previous Year Allocation Remaining	$ -	$ -	$ -	$ 1,872,428	$ 1,371,505	$ 1,371,505	$ 1,371,505	$ 1,371,505	$ 1,371,505
Property Tax	$ 62,293,288	$ 61,552,050	$ 30,982,973	$ 41,150,905	$ 41,150,905	$ 36,150,905	$ 16,000,000	$ -	$ -
State Revenue	$ 262,619,024	$ 285,515,791	$ 324,041,898	$ 463,982,304	$ 468,641,687	$ 324,657,714	$ 23,949,375	$ 23,949,375	$ 23,949,375
Federal Revenue	$ 57,818,165	$ 50,295,152	$ 33,948,196	$ 20,766,435	$ 20,851,686	$ 20,829,906	$ 20,819,906	$ 20,819,906	$ 20,819,906
Other Revenue	$ 28,192,545	$ 25,805,310	$ 55,121,393	$ 14,830,871	$ 30,859,660	$ 23,035,471	$ 9,758,721	$ 9,758,721	$ 9,758,721
Transfers In	$ 8,060,534	$ 4,673,976	$ 9,123,702	$ 43,775,796	$ 15,527,766	$ 1,294,132	$ -	$ -	$ -
Total Revenue + Tfrs In + Beg Bal	$ 555,952,811	$ 569,858,253	$ 583,358,513	$ 709,994,940	$ 730,487,361	$ 662,073,167	$ 125,316,588	$ 115,121,781	$ 110,551,974
EXPENDITURES:									
Instruction	$ 203,062,071	$ 213,164,600	$ 220,912,659	$ 230,641,267	$ 270,131,953	$ 254,715,219	$ 44,266,687	$ 44,266,687	$ 44,266,687
Instructional Support	$ 122,539,880	$ 159,377,354	$ 147,520,132	$ 160,956,502	$ 177,737,577	$ 164,405,610	$ 33,295,326	$ 27,670,326	$ 27,670,326
Non-Instruction	$ 14,244,931	$ 13,507,219	$ 14,197,669	$ 16,524,999	$ 16,552,234	$ 16,582,248	$ 15,815,320	$ 15,815,320	$ 15,815,320
Capital Outlay	$ 25,992,328	$ 18,999,651	$ 9,219,148	$ 35,540,132	$ 77,262,173	$ 88,531,622	$ 7,817,422	$ 7,817,422	$ 7,817,422
Other Services	$ 40,037,093	$ 29,995,100	$ 30,301,050	$ 30,271,550	$ 33,052,687	$ 13,855,400	$ -	$ -	$ -
Subtotal	$ 405,876,304	$ 435,043,924	$ 422,150,658	$ 473,934,451	$ 574,736,625	$ 538,090,099	$ 101,194,756	$ 95,569,756	$ 95,569,756
Transfers Out	$ 8,060,534	$ 4,673,976	$ 9,123,702	$ 43,775,797	$ 15,527,766	$ 1,294,132	$ 1,294,132	$ 1,294,132	$ 1,294,132
Total Expenditures + Transfers	$ 413,936,837	$ 439,717,900	$ 431,274,360	$ 517,710,248	$ 590,264,390	$ 539,384,231	$ 102,488,888	$ 96,863,888	$ 96,863,888
Contingency Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balances	$ 142,015,974	$ 130,140,353	$ 152,084,151	$ 192,284,692	$ 140,222,971	$ 122,688,936	$ 22,827,699	$ 18,257,892	$ 13,688,085
Total Exp+Tfrs Out + Contgcy + FB	$ 555,952,811	$ 569,858,253	$ 583,358,511	$ 709,994,940	$ 730,487,361	$ 662,073,167	$ 125,316,588	$ 115,121,781	$ 110,551,974
Changes in Fund Balance	$ 5,046,718	$ (11,875,622)	$ 21,943,799	$ 68,673,406	$ (11,856,268)	$ (130,218,884)	$ (30,584,467)	$ (40,959,467)	$ (40,959,467)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 263,070,559	$ 282,853,770	$ 297,960,079	$ 315,062,602	$ 320,436,365	$ 333,059,067	$ 44,082,851	$ 44,082,851	$ 44,082,851

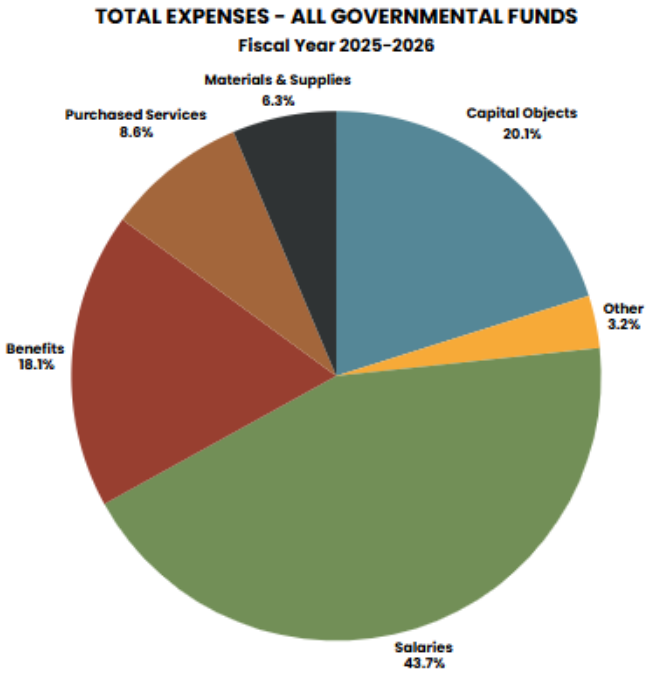
Trends and Analysis for All Governmental Funds

- The state's K-12 transportation funding will now permit reimbursements for vans and other passenger vehicles.
- Lawmakers have removed a provision from state law that penalized Districts for having above-average teacher-to-student ratios.
- A projected decrease in enrollment is anticipated.
- The state has increased funding for administrators, as well as certified and classified salaries, by five (5%).



Other Revenue	$23,035,471
Local Property Tax	$36,150,905
Transfers	$1,294,132
Beginning Balance	$254,733,534
Previous Year Allocation Remaining	$1,371,505
Federal Revenue	$20,829,906
State Revenue	$324,657,714
Total	$662,073,167

Beginning Balance Breakdown:	
General Fund	$41,118,918
Capital Fund	$3,037,422
Debt Service Fund	$9,766,349
School Modernization Fund	$154,317,188
All Other Funds	$43,493,656
Total Beginning Balance	$254,733,534

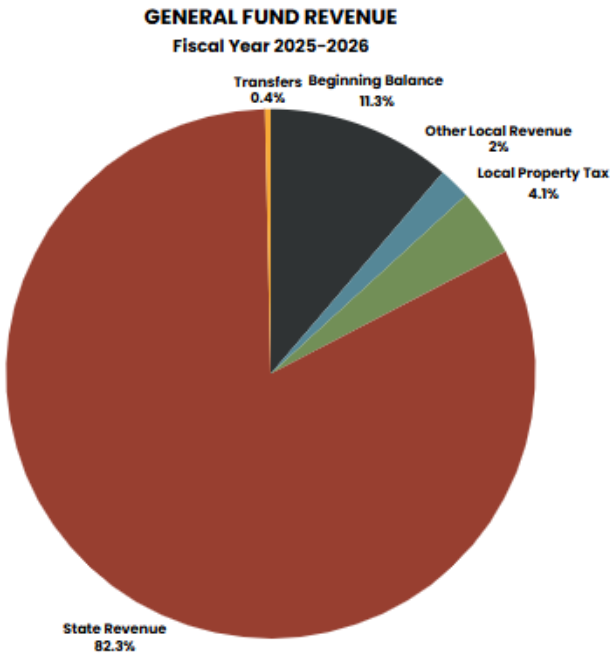


Salaries	$235,515,409
Benefits	$97,543,658
Purchased Services	$46,398,890
Materials & Supplies	$34,220,323
Capital Objects	$108,471,730
Other	$17,234,134
Total	$539,384,144

Budget Challenges

The District encounters several obstacles in the formulation of its annual budget and the establishment of long-term financial objectives. Key challenges include:

- Staffing Challenges: Transitioning overages in Safe and Drug Free, IDEA, and IDEA ARPA to the General Fund.
- Rising Utility Costs: The continual increase in utility expenses poses a significant concern.
- Increasing Transportation Costs: Transportation expenses are also on the rise.
- Escalating Health Insurance Rates: Health insurance premiums continue to increase.
- Declining Enrollment Projections: Enrollment is anticipated to decline, which will impact revenue.



Beginning Balance	$41,118,918
Other Local Revenue	$7,126,750
Local Property Taxes	$15,150,905
State Revenue	$300,708,339
Transfers	$1,294,132
Total	$365,399,044

Taxes – Supplemental

This category encompasses revenues generated from a supplemental levy of $13.85 million annually, approved by taxpayers for the fiscal years 2024-2025 and 2025-2026.

Taxes - Tort Levy: Revenue derived from a tax levy established to finance the comprehensive liability insurance plan.

Taxes – Emergency: This revenue is levied and collected from taxpayers in response to year-over-year enrollment increases within the District.

Penalty on Delinquent Taxes: This income is generated through penalties or interest applied to late tax payments.

Earnings on Investments: Interest earned on available funds is recorded in the general fund unless a specific Local Government Investment Pool (LGIP) account has been designated for that funding source. The District's investments in the LGIP pool have seen a rise in interest earnings due to increasing interest rates. As a result, the District benefits from a higher return on its invested funds compared to the previous year.

Rentals: Fees charged for the use of District facilities and land, in accordance with established rental policies.

Other Local: This category encompasses various forms of income from local sources, including substitute reimbursements, book fines, property damage claims, cell tower leases, prior-year rebates, and direct donations to the District that are not processed through the Education Foundation. It is expected that this revenue will experience a decline in the coming years.

Transfers – In: This proposal comprises two (2) primary components: 1) Funds transferred from federal programs to offset expenses related to the processing of various program transactions. The indirect cost rate, determined by the State Department of Education based on financial reports submitted by the District, is established at three-point two five percent (3.25%) for the 2025-2026 fiscal year; 2) Transfers from other funds, which include $550,000 allocated from the Medicaid fund for Medicaid administration and a one-time transfer of $2.5 million from reserve funds within the Special Revenue Fund.

LOCAL SOURCES	2021-22 Actual	2022-23 Actual	2022-23 Amended Budget	2023-24 Amended Budget	2024-25 Amended Budget	2025-26 Proposed Budget	Difference 2024-25 to 2025-26	% Increase 2024-25 to 2025-26
Taxes-Supplemental	$14,178,864	$14,155,475	$14,000,000	$14,000,000	$13,850,655	$13,850,655	$-	0.00%
Taxes-Tort Levy	501,726	550,221	1,000,000	1,100,000	1,300,250	1,300,250	-	0.00%
Taxes - Judgement Levy	774	80	-		-	-	-	
Taxes - Emergency	6,973	1,440	-		-	-	-	0.00%
Penalty On Delinquent Taxes	24,251	20,582	45,250	45,250	45,000	45,000	-	0.00%
Earnings On Investments	248,345	3,258,415	675,000	2,750,000	3,750,000	6,000,000	2,250,000	333.33%
Rentals	755,317	766,239	425,000	525,000	525,000	525,000	-	0.00%
Other Local	872,811	487,213	1,575,000	550,000	550,000	550,000	-	0.00%
Revenues in lieu of taxes	369,066	418,331	-	-	-	-	-	
Summmer School Tuition	7,719	41,560	33,500	28,500	6,750	6,750	-	0.00%
State E-rate support	841,455	964,289	239,317	239,317	239,318	239,318	-	0.00%
One time items and GASB audit adjustments		289,178			-	-	-	
Transfers In	1,094,096	1,373,914	929,331	1,179,354	2,614,609	1,294,132	(1,320,477)	-142.09%
Total Local Sources	**$18,901,397**	**$22,326,935**	**$18,922,398**	**$20,417,421**	**$22,881,582**	**$23,811,105**	**$929,523**	

Local Source Revenue Analysis and Trends: Local source revenues have been revised to align with projected revenue expectations, accompanied by a comparative analysis of revenues collected in prior fiscal years.

General Fund Revenue – Sources from the State:

Base Support Program: The entitlement amount is determined by attendance (measured in support units) as well as the placement of instructional and pupil personnel staff on the career ladder, alongside allocations for administrative and classified salary apportionments. This category also encompasses discretionary funding for the general maintenance and operations of the District. Distribution of funds follows a formula established in the Idaho Code.

Benefit Program: The entitlement amount, calculated according to the funding formula in the Idaho Code, covers the payment of Social Security taxes and Public Employee Retirement contributions for eligible employees. This amount is linked to the Salary Based Apportionment allocation and is expressed as an allocated percentage based on employee type. The reimbursement percentage accounts for both employer PERSI and employer FICA associated with the Salary Based Apportionment allocation.

Transportation Program: Reimbursement is capped at fifty percent (50%) of the previous year's allowable costs for student transportation, supplemented by a block grant of thirty-five (35%). Once the transportation allocation is established, it is subject to a ten (10%) reduction as mandated by the Idaho Code. If a District exceeds the state average for costs per mile and per student, reimbursement is limited to the greater of one hundred three percent (103%) of the state average for either cost per mile or cost per pupil for the 2025-2026 fiscal year.

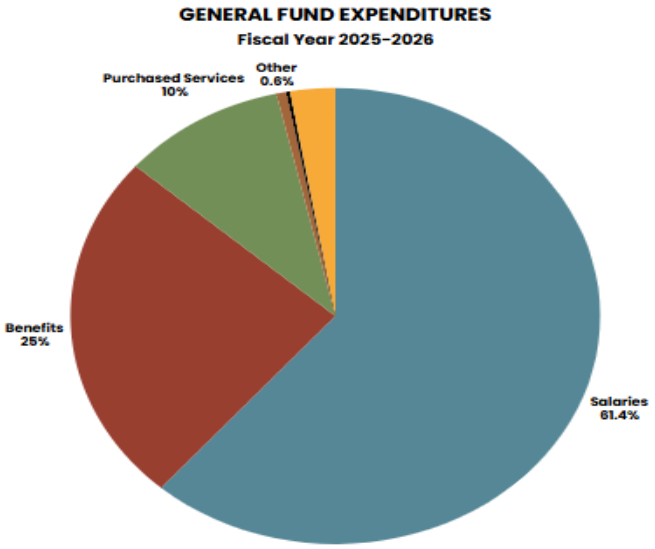
	2021-22 Actual	2022-23 Actual	2022-23 Amended Budget	2023-24 Adopted Budget	2024-25 Amended Budget	2025-26 Proposed Budget	Difference 2024-25 to 2025-26	% Increase 2024-25 to 2025-26
STATE SOURCES								
Base Support Program	$196,934,871	$214,026,578	$214,893,109	$235,095,954	$240,433,867	$249,362,191	$8,928,324	4.17%
Benefit Program	26,952,260	27,742,935	28,078,994	30,897,852	33,670,051	34,909,432	1,239,381	4.41%
Transportation Program	10,976,363	11,303,887	11,972,795	11,653,466	14,920,620	15,000,000	79,380	0.66%
Total State Support	**$234,863,494**	**$253,073,400**	**$254,944,898**	**$277,647,272**	**$289,024,538**	**$299,271,623**	**$10,247,085**	**3.55%**

State Sources – Analysis and Trends: We anticipate an increase in state funding for the 2025-2026 fiscal year. The Base Support program is set to grow, driven by enhancements in career ladder funding as well as a five percent (5%) rise in the base funding allotment for classified and administrative staff. In terms of benefits, program increases are attributed to funding adjustments within the Base Support program calculation, alongside a rise in the PERSI rate for instructional staff. However, it is important to note that transportation funding is expected to decrease slightly in order to align with conservative revenue projections.

General Fund Expenditures:

The information below details the District's budgeted expenditures by category for the upcoming year.

SUMMARY GF	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	159,938,861	168,417,938	180,556,976	190,382,622	194,986,371	205,400,055	10,413,683.96	5.07%
Benefits	54,444,985	61,987,923	69,081,571	81,373,806	81,197,155	83,566,161	2,369,005.95	2.83%
Contracted Services	23,308,532	32,521,028	32,087,154	30,481,301	30,187,333	33,468,165	3,280,832.16	9.80%
Supplies	6,919,732	8,137,963	7,849,717	8,320,176	8,923,807	9,207,292	283,485.20	3.08%
Equipment	346,388	489,936	1,448,984	651,238	639,793	669,708	29,915.71	4.47%
Other	7,711,526	1,500,819	9,228,620	1,191,124	15,630,966	2,080,871	(13,550,094.72)	-651.17%
SUBTOTAL	252,670,023	273,055,607	300,253,022	312,400,267	331,565,425	334,392,253	2,826,828.26	0.85%



All functions, including the various divisions and departments within the budget, will be affected by the salary and benefit increases allocated by the State of Idaho. While the analysis below does not explicitly highlight these impacts, it is important to note that the salary and benefit expenditures associated with state funding for such initiatives have contributed to an overall increase in year-over-year expenses.

A significant portion of the year-over-year expense increase can be attributed to a five percent (5%) rise in the base salary for classified and administrative staff, which was subsequently distributed as raises to these employees. Additionally, the increases related to teacher mobility on the career ladder have contributed to this trend. Furthermore, the State has made a considerable investment in facility construction and maintenance through House Bill 521. Consequently, you will observe an uptick in expenditures within our capital expenditures as a result of this new revenue stream.

General Fund Expenditures by Program

ELEMENTARY PROGRAM (512000)

This program encompasses the instructional and experiential learning components designed to cultivate knowledge, skills, appreciation, attitudes, and behaviors suitable for students in kindergarten through sixth grade. It includes ESL support staff, elementary music education, physical education, reading coaches, intervention specialists, and various support personnel.

ELEMENTARY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	50,805,847	49,598,210	53,489,333	53,186,037	55,646,904	58,358,853	2,711,950	4.87%
Benefits	16,163,700	17,635,467	19,704,550	20,642,055	22,426,094	22,860,289	434,196	1.94%
Contracted Services	18,998	25,608	29,734	10,700	15,990	10,700	(5,290)	-33.08%
Supplies	1,107,796	983,665	938,034	1,092,488	1,065,693	1,068,266	2,573	0.24%
Equipment	8,226	23,716	60,183	1,830	14,048	1,830	(12,218)	-86.97%
Other								
SUBTOTAL	68,104,568	68,266,667	74,221,834	74,933,110	79,168,729	82,299,939	3,131,210	3.96%

Future Trends and Analysis – Salaries are influenced by two (2) key factors: 1) Increases resulting from advancement on the career ladder, and 2) Decreases in salaries and the corresponding budget as the District adjusts classroom enrollments in response to declining enrollment at the elementary level. These reductions are consistent with the overall strategy to right-size elementary operations.

SECONDARY PROGRAM (515000)

The instruction and learning experiences are designed to equip students in grades seven through twelve with the necessary knowledge, skills, appreciation, attitudes, and behaviors. This program encompasses secondary staff and support services, including all personnel associated with our middle and high schools.

SECONDARY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	38,851,766	41,428,314	43,480,584	43,635,001	44,413,252	47,669,328	3,256,076	7.33%
Benefits	12,698,039	14,833,855	16,133,945	17,702,884	17,940,948	18,635,218	694,270	3.87%
Contracted Services	340,655	246,253	234,122	133,115	183,582	131,115	(52,467)	-28.58%
Supplies	1,605,281	1,701,345	1,704,523	2,190,772	2,040,084	2,213,093	173,009	8.48%
Equipment	25,642	14,496	8,962	1,400	18,753	1,400	(17,353)	-92.53%
Other								
SUBTOTAL	53,521,383	58,224,263	61,562,135	63,663,172	64,596,619	68,650,154	4,053,535	6.28%

Future Trends and Analysis – Salaries are influenced by two (2) primary factors: 1) Increases linked to advancement within the career ladder, and 2) Decreases in salaries and their corresponding budgets due to the District's efforts to adjust classroom enrollments in response to declining enrollment at the secondary level. These reductions are in alignment with the previously mentioned right-sizing of secondary operations.

ALTERNATIVE PROGRAM (517000)

The program is designed to provide targeted instruction and learning experiences for students classified as "At-Risk Youth," with the primary objective of ensuring that each student earns a high school diploma. This initiative encompasses all high school academies, as well as the Crossroads and Pathways Middle Schools.

ALTERNATIVE SCHOOL PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	3,241,663	3,684,273	3,958,110	4,039,256	4,076,773	4,276,763	199,989	4.91%
Benefits	1,120,845	1,439,363	1,537,270	1,655,381	1,696,381	1,732,787	36,406	2.15%
Contracted Services	107,312	120,819	133,951	86,675	135,575	9,575	(126,000)	-92.94%
Supplies	98,517	103,527	197,567	215,814	256,648	251,080	(5,568)	-2.17%
Equipment	1,135	1,602	592	2,252	2,252	2,252	-	0.00%
Other								
SUBTOTAL	4,569,471	5,349,584	5,827,489	5,999,378	6,167,629	6,272,456	104,827	1.70%

Future Trends and Analysis – Salaries are influenced by two (2) primary factors: 1) Increases linked to advancement within the career ladder, and 2) Decreases in salaries and their corresponding budgets due to the District's efforts to adjust classroom enrollments in response to declining enrollment at the secondary level. These reductions are in alignment with the previously mentioned right-sizing of secondary operations.

CAREER TECHNICAL PROGRAM (519000)

The instructional and learning experiences are designed to equip students with the necessary skills to meet rigorous academic standards as well as industry-specific skill benchmarks, all while preparing them for diverse career paths.

CAREER TECH PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	4,651,059	4,766,590	5,142,944	5,026,578	5,305,611	5,560,698	255,087	4.81%
Benefits	1,671,386	1,677,560	1,882,744	2,111,517	2,169,162	2,225,993	56,831	2.62%
Contracted Services	6,905	11,879	1,777	13,000	13,000	13,000	-	0.00%
Supplies	50,426	64,229	40,110	90,866	90,866	90,866	-	0.00%
Equipment	12,745	7,614	8,405	6,501	6,501	6,501	-	0.00%
Other								
SUBTOTAL	6,392,522	6,527,871	7,075,980	7,248,462	7,585,140	7,897,058	311,917	4.11%

Future Trends and Analysis – The increase in overall expenses from last year is mainly the result of rising benefit costs, along with the costs associated with opening the newly acquired CTE Center.

EXCEPTIONAL PROGRAM (521000)

The instructional activities and services provided by teachers and assistants are designed to address the unique needs of exceptional children.

EXCEPTIONAL CHILD PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	13,838,639	14,140,712	16,864,861	18,257,247	18,303,037	19,183,206	880,169	4.81%
Benefits	5,587,944	6,240,367	7,648,527	8,259,424	8,539,812	8,608,523	68,711	0.80%
Contracted Services	32,359	20,880	40,474	86,654	46,654	46,654	-	0.00%
Supplies	22,923	19,603	60,012	8,450	32,275	8,450	(23,825)	-73.82%
Equipment			4,513					
Other								
SUBTOTAL	19,481,865	20,421,561	24,618,387	26,611,775	26,921,777	27,846,832	925,055	3.44%

Future Trends and Analysis – In addition to the salary increases pending allocation from accounts 512000 and 515000. The District will persist in investing funds to support and strengthen our exceptional program.

EXCEPTIONAL PRESCHOOL PROGRAM (522000)

The instructional activities and services provided by teachers and classroom assistants are designed to address the needs of exceptional preschool children.

PRESCHOOL PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,117,868	1,253,157	1,317,765	1,503,351	1,562,512	1,639,365	76,852	4.92%
Benefits	400,721	490,431	589,109	672,875	680,530	697,502	16,971	2.49%
Contracted Services			42	500	500	500	-	0.00%
Supplies	772	9,527	33,817	500	500	500	-	0.00%
Equipment			13,318	747	746.53	746.53	-	0.00%
Other								
SUBTOTAL	1,519,362	1,753,114	1,954,052	2,177,973	2,244,789	2,338,613	93,824	4.18%

Future Trends and Analysis – Modifications to the preschool program are informed by projected actuals and an assessment of anticipated expenses for the 2025-2026 fiscal year. Notably, the salary increases outlined in this document primarily pertain to classified staff.

GIFTED AND TALENTED PROGRAM (524000)

Instructional activities and learning experiences tailored for students identified as gifted and talented.

GIFTED & TALENTED PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,709,886	1,713,928	1,876,375	1,884,070	1,968,101	2,065,141	97,040	4.93%
Benefits	514,764	579,260	641,417	709,422	723,743	745,400	21,658	2.99%
Contracted Services	2,640	5,668	7,325	8,253	15,753	15,753	-	0.00%
Supplies	23,375	92,657	34,292	83,911	36,411	46,411	10,000	27.46%
Equipment								
Other								
SUBTOTAL	2,250,665	2,391,513	2,559,409	2,685,655	2,744,006	2,872,704	128,698	4.69%

Future Trends and Analysis – The increase in expenditures is salary cost,

INTERSCHOLASTIC PROGRAM (531000)

The extracurricular programs and activities are designed to complement the instructional curriculum. These initiatives engage students in competitive interscholastic events that are organized or sponsored by the school. The program encompasses salaries and benefits for coaches, contracted referee services, and necessary supplies.

INTERSCHOLASTIC PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,864,250	2,079,551	2,049,993	2,192,798	2,261,491	2,302,747	41,256	1.82%
Benefits	451,052	389,055	383,064	582,737	566,629	589,341	22,712	4.01%
Contracted Services	230,898	247,987	418,124	308,651	324,862	324,862	-	0.00%
Supplies	53,572	2,759	5,468	4,400	9,400	9,400	-	0.00%
Equipment	195	5,445	4,450	7,600	20,100	20,100	-	0.00%
Other	9,702	8,778	8,778	9,702	9,702	9,702	-	0.00%
SUBTOTAL	2,609,668	2,733,576	2,869,877	3,105,888	3,192,184	3,256,152	63,968	2.00%

Future Trends and Analysis – Increases are linked to the adjustments in classified staff, as identified by state funding, along with the corresponding rise in benefits.

SCHOOL ACTIVITY PROGRAM (532000)

The school-sponsored activities encompassed a range of programs, including those for middle school students, as well as non-athletic pursuits such as music, band, debate, and various other co-curricular initiatives.

SCHOOL ACTIVITY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	207,902	209,891	224,195	217,259	217,259	217,659	400	0.18%
Benefits	38,124	37,954	41,027	67,323	58,047	60,636	2,589	4.46%
Contracted Services	852		79	54,800	54,800	54,800	-	0.00%
Supplies		125						
Equipment								
Other								
SUBTOTAL	246,879	247,970	265,301	339,382	330,106	333,095	2,989	0.91%

Future Trends and Analysis – No material changes have been observed in this function.

SUMMER SCHOOL PROGRAM (541000)

Programs of instruction offered during the summer are not included in or eligible for the state educational support program.

SUMMER SCHOOL PROGRAM - SE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	76,396	121,866	67,719	73,852	73,468	76,903	3,435	4.68%
Benefits	35,638	23,955	12,931	22,284	22,284	23,398	1,114	5.00%
Contracted Services	330	8,011	2,446	5,545	5,929	5,929	-	0.00%
Supplies	58	606	2,169	2,198	2,198	2,198	-	0.00%
Equipment								
Other								
SUBTOTAL	112,422	154,438	85,264	103,878	103,878	108,427	4,549	4.38%

Future Trends and Analysis – Anticipated non-material changes for the District's Summer School Programs.

GUIDANCE AND COUNSELING (611000)

The scope of activities encompasses providing counseling to students and parents, collaborating with fellow staff members regarding learning challenges, assessing student abilities, and supporting students in developing their educational and career plans. Additionally, these activities include facilitating personal and social development, offering referral assistance, and collaborating with colleagues to design and implement guidance programs for students. Guidance services may comprise supervision, counseling, student record management, and placement assistance.

COUNSELORS PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	5,572,870	5,894,722	6,268,379	6,686,210	6,530,922	6,837,544	306,622	4.69%
Benefits	1,728,296	2,010,293	2,195,845	2,751,884	2,571,974	2,626,737	54,763	2.13%
Contracted Services	8,631	12,853	10,621	7,890	7,890	7,890	-	0.00%
Supplies	9,348	20,471	7,123	28,150	36,550	28,150	(8,400)	-22.98%
Equipment								
Other								
SUBTOTAL	7,319,146	7,938,338	8,481,968	9,474,134	9,147,337	9,500,321	352,985	3.86%

Future Trends and Analysis – Salary differences primarily reflect a modest increase in allocations for classified staff within the function. The rise in benefits costs corresponds to increases established by the State. Instructional allocations will be recorded as actual expenses are incurred, with budget provisions currently identified in accounts 512000 and 515000. The reduction in supplies is intended to better align with actual spending.

HEALTH (612000)

Physical and mental health services that do not involve direct instruction encompass a range of activities designed to provide students with essential medical, dental, and nursing care.

HEALTH PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	2,389,730	2,957,267	2,564,820	3,108,075	3,159,106	3,313,915	154,809	4.90%
Benefits	702,208	1,018,401	1,078,798	1,339,608	1,279,766	1,310,046	30,280	2.37%
Contracted Services	19,805	36,235	61,746	66,277	81,949	81,949	-	0.00%
Supplies	18,939	37,197	14,103	16,814	7,112	7,112	-	0.00%
Equipment	7,779	178		7,450	-		-	
Other								
SUBTOTAL	3,138,460	4,049,278	3,719,466	4,538,223	4,527,933	4,713,021	185,088	4.09%

Future Trends and Analysis – Salary increases for nursing staff are currently reflected in the 512000 and 515000 budgets and will be allocated once actuals are determined for the 2025–2026 fiscal year. The salary increases noted above pertain to classified staff, as specified by the State.

REGISTRATION AND ATTENDANCE (613000)

Activities aimed at enhancing student attendance in schools often focus on addressing issues related to the home, school, and community. This category also includes registration activities for adult education programs. Additional services that should be reported under this function code encompass supervision services, attendance services, and student accounting services.

GUIDANCE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,016,485	1,120,056	1,201,662	1,355,662	1,269,984	1,332,990	63,006	4.96%
Benefits	472,861	501,139	530,453	704,712	628,429	641,341	12,911	2.05%
Contracted Services								
Supplies								
Equipment								
Other								
SUBTOTAL	1,489,345	1,621,195	1,732,115	2,060,375	1,898,414	1,974,331	75,918	4.00%

Future Trends and Analysis – The additional costs related to account 613000 stem from an increased budget allocated for funding classified staff. The rise in benefit costs is attributed to increases specified in state funding.

SPECIAL SERVICES PROGRAM (616000)

The personnel, activities, and services within this program are specifically designed to support exceptional students and the staff members who collaborate with them. The program encompasses salaries and benefits for a range of professionals, including special education supervisors, social workers, community resource specialists, psychologists, speech-language pathologists, and therapists.

SPECIAL SERVICES PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	3,901,239	3,899,667	4,103,458	3,768,822	3,845,338	4,037,606	192,267	5.00%
Benefits	1,173,694	1,328,611	1,375,539	1,622,251	1,720,430	1,773,910	53,480	3.11%
Contracted Services	259,331	329,632	328,247	308,624	308,624	308,624	-	0.00%
Supplies	402		(219)	800	800	800	-	0.00%
Equipment								
Other								
SUBTOTAL	5,334,667	5,557,910	5,807,025	5,700,497	5,875,193	6,120,940	245,747	4.18%

Future Trends and Analysis – The additional costs related to function 616000 stem from an increased budget allocated for funding classified staff.

INSTRUCTIONAL IMPROVEMENT PROGRAM (621000)

This category encompasses personnel, activities, and services designed to support instructional staff in the planning, development, training, and evaluation of student learning experiences. It includes salaries and benefits for supervisors, curriculum writers, and theme readers. Additionally, it covers expenditures related to staff development, school improvement, and assessment initiatives.

INSTRUCTIONAL IMPROVEMENT PROGRAMS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	2,911,898	2,806,334	4,339,089	4,480,879	4,407,484	4,526,658	119,173	2.70%
Benefits	843,480	856,475	1,384,830	2,658,118	2,356,549	2,386,687	30,138	1.28%
Contracted Services	91,101	89,607	98,921	170,106	168,671	168,671	-	0.00%
Supplies	335,214	462,500	497,015	585,600	911,095	911,095	-	0.00%
Equipment	9,849	15,794	24,993	22,866	27,866	27,866	-	0.00%
Other								
SUBTOTAL	4,191,542	4,230,709	6,344,848	7,917,569	7,871,666	8,020,977	149,311	1.90%

Future Trends and Analysis – Salary and benefit increases are linked to the allocation provided by the State for both certified and classified staff.

EDUCATIONAL MEDIA PROGRAM (622000)

The personnel, activities, and services associated with the instruction and utilization of resources available in the school library, media center, and visual center.

EDUCATIONAL MEDIA PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	2,058,865	2,478,191	2,625,711	2,800,928	2,636,039	2,764,457	128,418	4.87%
Benefits	796,256	1,052,760	1,121,150	1,271,163	1,295,336	1,323,414	28,078	2.17%
Contracted Services	3,255		102	200	3,121	200	(2,921)	-93.59%
Supplies	75,010	79,258	82,700	7,233	79,436	5,788	(73,648)	-92.71%
Equipment	849	2,135			1,445	1,445	-	0.00%
Other								
SUBTOTAL	2,934,234	3,612,344	3,829,663	4,079,524	4,015,378	4,095,304	79,926	1.99%

Future Trends and Analysis – The additional costs associated with item 622000 reflect an increased budget for classified staff, along with higher benefit costs corresponding to state funding allocations.

INSTRUCTIONAL TECHNOLOGY PROGRAM (623000)

Technology personnel, activities, and services are essential for supporting instructional efforts.

INSTRUCT. RELATED TECH PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,298,160	1,431,580	1,776,072	1,833,021	1,954,793	2,052,427	97,635	4.99%
Benefits	451,504	542,889	686,879	725,190	796,228	815,792	19,564	2.46%
Contracted Services	36,480	27,782	456,043	47,216	124,876	124,876	-	0.00%
Supplies	95,703	69,023	231,221	266,434	148,774	148,774	-	0.00%
Equipment	28,383	13,973	861,417	46,515	86,515	86,515	-	0.00%
Other								
SUBTOTAL	1,910,230	2,085,247	4,011,632	2,918,376	3,111,186	3,228,384	117,199	3.77%

Future Trends and Analysis – The budget increases primarily result from rising costs linked to the expansion of classified staff. Additionally, other increases can be attributed to the ongoing enhancement of IT services for both schools and students.

BOARD OF EDUCATION (631000)

Programs or activities initiated by the elected Board of Trustees aimed at supporting staff members in fulfilling their responsibilities as mandated by law, as well as by the policies established by the State Board of Education and the District Board.

BOARD OF EDUCATION PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	346,217	293,154	573,984	666,071	649,919	682,415	32,496	5.00%
Benefits	91,984	87,413	182,400	201,848	236,608	243,296	6,688	2.83%
Contracted Services	268,270	428,830	431,073	469,729	430,729	430,729	-	0.00%
Supplies	152,301	169,860	117,860	68,943	107,943	107,943	-	0.00%
Equipment	4,139	7,683		5,615	5,615	5,615	-	0.00%
Other								
SUBTOTAL	862,911	986,941	1,305,316	1,412,206	1,430,814	1,469,998	39,184	2.74%

Future Trends and Analysis – The budget increase reflects higher salaries and benefits within this function.

DISTRICT ADMINISTRATION PROGRAM (632000)

The program offers overarching administration and executive leadership for the implementation of school policies, as well as the oversight and management of the District. Compensation for the Superintendent and other administrative personnel is derived from this function.

DISTRICT ADMINISTRATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,405,915	1,422,181	1,292,837	1,319,887	1,409,100	1,478,745	69,645	4.94%
Benefits	381,767	395,504	356,426	400,033	438,171	451,300	13,129	3.00%
Contracted Services	163,577	200,736	105,069	185,251	185,251	185,251	-	0.00%
Supplies	21,613	23,983	27,433	26,888	26,888	26,888	-	0.00%
Equipment	9,430			1,300	1,300	1,300	-	0.00%
Other								
SUBTOTAL	1,982,301	2,042,404	1,781,764	1,933,359	2,060,710	2,143,485	82,775	4.02%

Future Trends and Analysis – The increases outlined here are attributable to classified enhancements resulting from increased funding.

SCHOOL ADMINISTRATION PROGRAM (641000)

The program encompasses the personnel, activities, and services responsible for overseeing and managing the operations of schools within the District. This includes area directors, all principals, assistant principals, and the necessary secretarial support within the buildings.

SCHOOL ADMIN PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	13,383,791	14,778,779	15,412,396	16,096,474	15,894,466	16,684,382	789,916	4.97%
Benefits	4,114,534	4,983,926	5,336,846	6,962,962	5,921,252	6,089,764	168,512	2.85%
Contracted Services	4,635	5,421	6,671	18,000	18,000	18,000	-	0.00%
Supplies	15,870	9,651	7,895	3,800	14,018	3,800	(10,218)	-72.89%
Equipment								
Other								
SUBTOTAL	17,518,829	19,777,777	20,763,808	23,081,236	21,847,736	22,795,947	948,211	4.34%

Future Trends and Analysis – The budget increase reflects higher salaries and benefits within this function.

BUSINESS ADMINISTRATION PROGRAM (651000)

The program focuses on the fiscal operations of the District, encompassing various functions such as budgeting, purchasing, receiving, and payment for goods and services, as well as employee compensation. Additionally, it includes human resources management, the District wellness program, and other activities related to the effective stewardship of District resources.

BUSINESS ADMIN PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,889,792	2,457,249	2,508,167	2,868,583	3,218,987	3,379,083	160,096	4.97%
Benefits	1,005,690	1,033,692	1,211,167	3,938,838	1,675,775	2,338,902	663,126	39.57%
Contracted Services	801,327	628,060	679,658	335,829	335,829	335,829	-	0.00%
Supplies	404,908	271,585	336,446	114,729	117,806	117,806	-	0.00%
Equipment	80,607	29,620	7,538	6,252	6,252	6,252	-	0.00%
Other	836,278	919,568	1,181,422	1,181,422	1,971,169	1,971,169	-	0.00%
SUBTOTAL	5,018,602	5,339,774	5,924,398	8,445,653	7,325,818	8,149,040	823,222	11.24%

Future Trends and Analysis – The increases outlined here are attributable to salary and bene**fit** increases. Due to General Fund having to fund other areas.

TECHNOLOGY ADMINISTRATION SERVICES PROGRAM (656000)

The activities related to supporting the District's information technology systems encompass various tasks, including network support, maintenance of administrative information systems, and the processing of data for administrative and managerial functions.

TECH ADMIN SERV	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,043,917	1,330,659	1,577,435	1,677,869	1,794,261	1,883,914	89,653	5.00%
Benefits	133,754	299,596	522,352	566,118	630,654	648,513	17,860	2.83%
Contracted Services	1,146,519	2,097,384	852,508	953,598	600,598	600,598	-	0.00%
Supplies	347,362	1,412,576	635,307	710,305	1,171,305	1,171,305	-	0.00%
Equipment	9,567	85,381	173,214	252,646	144,646	144,646	-	0.00%
Other								
SUBTOTAL	2,681,119	5,225,597	3,760,815	4,160,536	4,341,463	4,448,976	107,513	2.48%

Future Trends and Analysis – Salary and benefit increases are linked to annual adjustments, which align with the funding received from the State.

BUILDING CARE AND UPKEEP PROGRAM (661000)

The program addresses the daily custodial requirements and utility services for all school buildings within the District. Additionally, it encompasses building insurance and other associated maintenance expenses.

(CUSTODIANS) BUILDINGS-CARE PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,114,474	1,646,540	3,360,696	8,843,938	9,135,448	9,568,822	433,374	4.74%
Benefits	2,340,841	3,033,338	2,493,566	3,702,504	4,284,955	4,266,443	(18,512)	-0.43%
Contracted Services	5,378,702	6,635,259	6,714,761	6,358,931	6,358,931	6,936,632	577,701	9.08%
Supplies	716,384	723,597	826,720	783,112	783,112	883,223	100,111	12.78%
Equipment	10,463	13,994	1,471	23,508	23,508	23,508	-	0.00%
Other								
SUBTOTAL	9,560,864	12,052,727	13,397,213	19,711,993	20,585,954	21,678,629	1,092,675	5.31%

Future Trends and Analysis – Salary increases represent the District’s investment in facility staffing to ensure sufficient personnel are available to meet operational needs. Additionally, amounts previously budgeted under function 663000 have been reallocated to this function.

MAINTENANCE BUILDINGS - NON-STUDENT OCCUPIED (663000)

The program addresses the daily custodial requirements and utility services for all buildings within the District that are not designated for student use. Beginning with the 2025-2026 school year, the State has discontinued this function, resulting in the elimination of separate expense classifications for student-occupied and non-student-occupied buildings. Consequently, all related expenses will now be consolidated under function 664000 in the budget.

MAINTENANCE BUILDINGS & EQUIPMENT NON STUDENT OCCUP.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services	106,138	115,520	241,998	171,409	171,409		(171,409)	-100.00%
Supplies	108,458	174,403	230,017	229,327	229,327		(229,327)	-100.00%
Equipment	5,645							
Other								
SUBTOTAL	220,241	289,924	472,015	400,736	400,736	-	(400,736)	-100.00%

Future Trends and Analysis – There is no movement in this function.

GENERAL MAINTENACE OF BUILDING AND EQUIPMENT PROGRAM (664000)

The program focuses on the physical maintenance of buildings and equipment within the District. It encompasses annual repairs, modifications, and improvements essential for ensuring the safety and functionality of facilities and equipment.

MAINTENANCE BUILDINGS & EQUIPMENT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	3,542,862	4,813,143	1,963,002	1,946,027	2,030,126	2,131,287	101,161	4.98%
Benefits	419,148	640,195	855,371	844,407	913,924	928,662	14,738	1.61%
Contracted Services	316,955	368,907	433,234	416,345	416,345	587,754	171,409	41.17%
Supplies	226,109	310,379	361,554	303,445	303,445	564,271	260,826	85.95%
Equipment	6,009			48,537	48,537	48,537	-	0.00%
Other								
SUBTOTAL	4,511,083	6,132,625	3,613,161	3,558,761	3,712,377	4,260,512	548,134	14.77%

Future Trends and Analysis – The budget incorporates salary and benefit increases, reflecting adjustments for both materials and services. Additionally, it aligns more closely with the previously adopted budget and anticipated actual expenses from the prior year. This budget also encompasses amounts previously allocated under function 663000.

GENERAL MAINTENANCE OF GROUNDS PROGRAM (665000)

The program is focused on the maintenance of all sites within the District. This encompasses snow removal, landscaping, and various general grounds services.

MAINTENANCE - GROUNDS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	423,102	457,541	711,806	817,284	938,217	984,948	46,731	4.98%
Benefits	464,743	224,008	308,505	231,007	517,451	403,552	(113,899)	-22.01%
Contracted Services	239,701	649,349	801,931	928,740	928,740	928,740	-	0.00%
Supplies	112,521	127,772	146,727	141,062	141,062	141,062	-	0.00%
Equipment	2,816	26,141		66,794	66,794	66,794	-	0.00%
Other								
SUBTOTAL	1,242,883	1,484,811	1,968,968	2,184,887	2,592,264	2,525,096	(67,168)	-2.59%

Future Trends and Analysis – Expenditure adjustments encompass increases in salaries resulting from the annual review process.

SECURITY PROGRAM (667000)

The program for supervision and security on school property encompasses expenses related to security personnel employed within the schools, as well as contracted services associated with School Resource Officers (SROs).

SECURITY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	416,338	513,553	528,665	607,385	747,698	784,978	37,280	4.99%
Benefits	155,704	190,435	201,448	231,686	329,307	333,914	4,608	1.40%
Contracted Services	1,042,954	862,904	1,756,048	1,156,646	1,156,646	1,156,646	-	0.00%
Supplies				2,500	2,500	2,500	-	0.00%
Equipment								
Other								
SUBTOTAL	1,614,996	1,566,892	2,486,161	1,998,217	2,236,151	2,278,039	41,887	1.87%

Future Trends and Analysis – This budget includes salary increases as well as anticipated cost increases for school resource officer (SRO) contracts.

PUPIL TO SCHOOL TRANSPORTATION PROGRAM (681000)

The program focuses on the transportation of students to and from school, as well as between schools within the District and for instructional field trips. The State support program offers reimbursement for transportation costs at rates of eighty-five percent (85%) or fifty percent (50%), contingent upon the type of expenditure and the block grant. The block grant amount is determined by the previous year's per unit grant multiplied by the current year's units. Additionally, statewide growth in transportation and enrollment will influence the final grant amount. This revenue was disbursed by the State in the subsequent year and is categorized as Transportation Support. The District manages pupil transportation through contracted services.

PUPIL TO SCHOOL TRANS PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	75,738	192,345	336,324	471,983	435,747	452,882	17,135	3.93%
Benefits	22,360	65,804	115,906	171,874	154,235	158,676	4,441	2.88%
Contracted Services	11,929,776	17,083,061	17,800,833	17,258,075	17,258,075	20,144,318	2,886,243	16.72%
Supplies	1,234,338	1,156,229	1,245,514	1,289,367	1,289,367	1,377,320	87,953	6.82%
Equipment		1,393	340			57,500		
Other								
SUBTOTAL	13,262,213	18,498,833	19,498,918	19,191,299	19,137,424	22,190,696	3,053,272	15.95%

Future Trends and Analysis – The increase in staffing, resulting from the revised budget, is attributed to anticipated rises in classified staffing costs linked to additional salaries that will be supported by increased funding. Additionally, we anticipate higher Contracted Services driven by cost increase across our active transportation contracts.

PUPIL ACTIVITY TRANSPORTATION PROGRAM (682000)

The program was created to offer transportation services for approved athletic or activity events, as well as to deliver additional transportation services that are not eligible for reimbursement under the state transportation support program.

PUPIL ACTIVITY TRANSPORTATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services	763	2,833	53,109	219,000	219,000	219,000	-	0.00%
Supplies								
Equipment								
Other								
SUBTOTAL	763	2,833	53,109	219,000	219,000	219,000	0	0.00%

Future Trends and Analysis – No changes are considered necessary for the fiscal year 2025-2026.

GENERAL TRANSPORTATION PROGRAM (683000)

This function encompasses expenses related to non-reimbursable supplies incurred while delivering transportation services.

GENERAL TRANSPORTATION PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services	2,741	2,287	5,992	4,335	4,335	7,900	3,565	82.25%
Supplies	254		235	1,041	1,041	1,041	-	0.00%
Equipment				13	13	2,000	1,987	15296.46%
Other								
SUBTOTAL	2,995	2,287	6,227	5,389	5,389	10,941	5552.32	103.03%

Future Trends and Analysis – There is an increase in the 2025-2026 budget for contracted services, as well as in equipment expenditures.

NOON DUTY PROGRAM (691000)

This budget encompasses the costs related to hiring staff for lunch supervision throughout the District. Funding for schools is allocated based on student enrollment figures.

NOON DUTY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	300,261	361,371	475,387	497,307	550,493	578,018	27,524	5.00%
Benefits	34,195	44,281	71,644	79,584	91,104	88,828	(2,276)	-2.50%
Contracted Services								
Supplies								
Equipment								
Other								
SUBTOTAL	334,457	405,652	547,031	576,891	641,598	666,846	25,249	3.94%

Future Trends and Analysis – The minor adjustment in the budget is attributed to expected increases in salaries and benefits for the upcoming year.

COPY PROGRAM (692000)

This function encompasses the costs related to the provision of copying services, specifically those incurred from the use of copiers throughout the District.

COPY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services	324,401	371,175	374,577	598,526	518,877	518,877	-	0.00%
Supplies	15,509	5,149	847	1,000	923	923	-	0.00%
Equipment	17,100	4,287		20,274	-		-	
Other	15,546	9,893	38,420		100,000	100,000		
SUBTOTAL	372,556	390,504	413,844	619,800	619,800	619,800	-	0.00%

Future Trends and Analysis – No changes are expected for the fiscal year 2025-2026. The allocated budget appears to be adequate for the projected expenditures.

FOOD SERVICES PROGRAM (710000)

The program outlines the personnel and activities involved in providing meals for students. According to the Idaho code, payments for Social Security taxes for employees delivering these services under the National Food Services Program must be covered by the General Fund Food Services Program. These payments are designed to meet or exceed the requirements established under the local matching funds provision of the National Food Services Law.

FOOD SERVICES PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits	327,839	211,976	375,978	394,109	394,109	413,814	19,705	5.00%
Contracted Services			3,540					
Supplies			63,471					
Equipment								
Other								
SUBTOTAL	327,839	211,976	442,988	394,109	394,109	413,814	19,705	5.00%

Future Trends and Analysis – There has been a slight adjustment resulting from the increase in benefits.

COMMUNITY SERVICES PROGRAM (720000)

We offer a range of services and activities designed to deliver non-instructional programs that benefit the entire school community or specific segments thereof. In particular, our District's initiatives encompass the costs associated with renting facilities to external entities throughout the District.

COMMUNITY SERVICE PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	176,826	196,896	191,355	130,292	162,065	169,936	7,871	4.86%
Benefits	41,556	47,517	46,852	65,645	61,732	64,169	2,438	3.95%
Contracted Services	43,250	19,287		48,265	43,376	43,376	-	0.00%
Supplies	66,448	98,218		38,212	6,712	6,712	-	0.00%
Equipment		30,806		33,156	68,920	68,920	-	0.00%
Other							-	
SUBTOTAL	328,079	392,724	238,207	315,570	342,805	353,113	10,308	3.01%

Future Trends and Analysis – The slight increase can be attributed to the anticipated salary adjustments for classified staff for the fiscal year 2025-2026.

CAPITAL ASSET ACQUISITION PROGRAM (810000)

The process of acquiring, controlling, or possessing assets designated for sustained use over extended periods.

CAPITAL ASSET ACQUISITION PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 BUDGET	2025-2026 BUDGET	2024-2025 TO 2025-2026	2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services		46,022						
Supplies								
Equipment	105,808	111,498	279,587	95,700	95,700	95,700	-	0.00%
Other								
SUBTOTAL	105,808	157,520	279,587	95,700	95,700	95,700	0	0.00%

Future Trends and Analysis – There are no changes to report.

FUND TRANSFERS (920000)

This function encompasses transfers from the General Fund to other funds. Currently, no transfers are expected.

FUND TRANSFER OUT	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024 BUDGET	AMENDED 2023-2024 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services								
Supplies								
Equipment								
Other	6,850,000	562,579	8,000,000		13,550,095		(13,550,095)	-100.00%
SUBTOTAL	6,850,000	562,579	8,000,000	-	13,550,095	-	(13,550,095)	-100.00%

Future Trends and Analysis – No transfers out have been recorded for the 2025-2026 fiscal year.

Non-General Fund Budget to Actual (By Fund)

FEDERAL FOREST FUND (220)

A dedicated Federal Forest Fund is necessary to accurately track revenues generated under the Secure Rural Schools and Community Self-Determination Act, commonly referred to as the Craig-Wyden Bill. This legislation enables the federal government to allocate funds to states that previously derived revenue from timber sales on federal lands.

FEDERAL FOREST	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries							-	
Benefits							-	
Contracted Services							-	
Supplies							-	
Equipment				6,522	6,993	6,593	(400)	-5.72%
Other							-	
SUBTOTAL	-	-	-	6,522	6,993	6,593	(400)	-5.72%

Future Trends and Analysis – There are no material changes to report.

STATE PROFESSIONAL DEVELOPMENT (223)

This fund encompasses the professional development resources allocated to the District. It includes anticipated expenditures related to employee professional development and the costs associated with delivering instructional coaching services within the District.

STATE PROF DEV	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	846,542	923,759	911,278	1,190,875	952,457	952,457	(0)	0.00%
Benefits	254,461	305,023	319,357	343,238	343,238	343,238	-	0.00%
Contracted Services	50,796	42,556	23,623	39,975	59,975	53,541	(6,434)	-10.73%
Supplies	27,616	230	660					
Equipment								
Other								
SUBTOTAL	1,179,413	1,271,568	1,254,918	1,574,087	1,355,670	1,349,236	(6,434)	-0.47%

Future Trends and Analysis – There is no projected increase for 2025–2026. Benefits costs are also expected to remain steady. The most notable trend is the reduction in contracted services, which shows a decrease in the proposed 2025–2026 budget. This reduction suggests a shift in how services are being delivered**.**

ADVANCED OPPORTUNITIES (225)

The Advanced Opportunities Fund includes funding for college credit programs as well as fast forward funding that flows through the District to NNU (Northwest Nazarene University), a private university.

ADVANCED OPPORTUNITIES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	575,552	611,221	697,229	87,194	87,194	87,194	-	0.00%
Benefits	112,295	121,426	143,761	17,439	17,439	17,439	-	0.00%
Contracted Services	525,458	8,358	6,829				-	
Supplies	310,219	337,003	412,588	589,403	518,164	518,164	-	0.00%
Equipment							-	
Other							-	
SUBTOTAL	1,523,524	1,078,008	1,260,407	694,036	622,796	622,796	-	0.00%

Future Trends and Analysis – Dollars received in this fund are substantially pass-through funding received and thus the District anticipates that while changes may occur from year to year, they have no fiscal impact on the District. The fund will be kept flat and if expenditures beyond this amount are incurred, off-setting revenues will be received.

INSURANCE RESERVE FUND (232)

In the 2023-2024 fiscal year, the District allocated funds received from a one-time payment from our insurance provider into a reserve fund. This strategic move is intended to manage cost increases in future years. The details of the fund and the reserve amount are outlined below:

INSURANCE FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries							-	
Benefits				1,353,830	1,856,788	1,856,788	-	0.00%
Contracted Services							-	
Supplies							-	
Equipment							-	
Other							-	
SUBTOTAL	-	-	-	1,353,830	1,856,788	1,856,788	-	0.00%

Future Trends and Analysis – No changes to the fund are expected or identified for the fiscal year 2025-2026.

SCHOOL BASED MEDICAID CARRYOVER (237)

During the 2021-2022 fiscal year, the District transferred available carryover revenues from the Medicaid fund (Fund 260) into a carryover fund (Fund 237). The accompanying table only reflects expenditures, which is why the one-time transfer is not visible. This fund is designated for use by the Special Services department to address the needs of students eligible for services under the Individuals with Disabilities Education Act (IDEA). It is expected that this fund will only be utilized in the event of funding deficiencies within the General Fund, IDEA federal funding, or current Medicaid funding.

SCHOOL BASED MEDICAID CARRY OVER	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries			711,676				-	
Benefits							-	
Contracted Services				3,767,489	3,055,814	3,055,814	-	0.00%
Supplies							-	
Equipment							-	
Other							-	
SUBTOTAL	-	-	711,676	3,767,489	3,055,814	3,055,814	-	0.00%

Future Trends and Analysis – No changes to the fund are expected or identified for the fiscal year 2025-2026.

ASB (239)

The Governmental Accounting Standards Board (GASB) issued Statement 84 regarding fiduciary funds, which mandates that, for the first time, the District must account for the funds recorded in the school-level Associated Student Body accounts. This fund will be designated for tracking those financial resources.

ASB	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries							-	
Benefits							-	
Contracted Services							-	
Supplies	9,327,298	8,863,386	9,686,451	4,342,308	5,132,343	5,132,343	-	0.00%
Equipment							-	
Other							-	
SUBTOTAL	9,327,298	8,863,386	9,686,451	4,342,308	5,132,343	5,132,343	-	0.00%

Future Trends and Analysis – No changes to the fund are expected or identified for the 2025-2026 period.

DRIVER EDUCATION (241)

The District offers Driver Education programs year-round, supported by funding from the State of Idaho, which provides up to $150 per student. The remaining expenses are covered by fees assessed to students. This program is designed to be fully financed through a combination of user fees and state reimbursements.

DRIVER'S EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	134,300	180,083	189,220	180,359	180,359	180,359	-	0.00%
Benefits	17,363	21,628	22,536	28,876	28,876	28,876	-	0.00%
Contracted Services	83,625	86,016	91,339	103,029	103,029	103,029	-	0.00%
Supplies	12,589	22,700	16,330	22,859	18,492	18,492	-	0.00%
Equipment							-	
Other			10,572	3,730	3,730	3,730	-	0.00%
SUBTOTAL	247,877	310,427	329,997	338,853	334,486	334,486	-	0.00%

Future Trends and Analysis – No changes to the fund are anticipated or identified for the fiscal year 2025-2026.

SELF FUNDING ACTIVITIES (242)

The 242 Fund includes numerous state and local funded programs, broken out in 242 because they are determined to be self-support programs. Programs such as literacy, college and career counseling are some of the major programs that run through this funding.

Special Revenue Fund	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	7,589,823	10,043,168	9,200,381	11,178,574	11,592,894	11,504,797	(88,097)	-0.76%
Benefits	2,090,544	3,109,395	3,230,268	4,322,638	4,468,851	4,319,090	(149,761)	-3.35%
Contracted Services	656,965	400,340	1,024,089	1,558,024	977,257	893,248	(84,009)	-8.60%
Supplies	1,193,107	3,741,122	833,176	4,272,443	7,404,607	7,243,971	(160,636)	-2.17%
Equipment	5,655,841	5,675,527	736,934	2,989,418	10,188,263	9,575,323	(612,940)	-6.02%
Other	(90,847)	2,530,050		2,520,477	1,320,477		(1,320,477)	-100.00%
SUBTOTAL	17,095,433	25,499,603	15,024,848	26,841,574	35,952,348	33,536,429	(2,415,919)	-6.72%

Future Trends and Analysis – This fund is antipicated to have slight changes in the 2025-2026 school year.

STATE CAREER TECHNICAL EDUCATION (243)

Funding from the State is allocated to mitigate the increased costs associated with delivering career technical education. This funding is determined based on the Career Technical Education Full-Time Equivalent (CTE FTE) data identified in the Idaho System for Educational Excellence (ISEE).

STATE PROF-TECH EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	210,418	233,001	237,471	251,371	314,031	314,031	-	0.00%
Benefits	42,041	45,571	45,891	36,896	65,530	65,530	-	0.00%
Contracted Services	139,781	109,628	263,291	159,547	207,014	207,014	-	0.00%
Supplies	289,439	335,850	522,056	980,762	616,052	616,052	-	0.00%
Equipment	182,779	217,358	864,403	504,537	211,029	211,029	-	0.00%
Other							-	
SUBTOTAL	864,458	941,408	1,933,113	1,933,113	1,413,656	1,413,656	-	0.00%

Future Trends and Analysis – No changes to the fund are expected or identified for the fiscal year 2025-2026.

PROFESSIONAL TECHNICAL GRANT (244)

This fund is designated for grants awarded to Career Technical Education (CTE) faculty. Grants are generally distributed in the fall, and the budget remains unallocated until the grant awards are finalized. At that point, necessary budget adjustments will be recorded.

TECHNICAL GRANT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries							-	
Benefits							-	
Contracted Services	6,618	156,312	13,328	152,403	9,607	9,607	-	0.00%
Supplies	58,296	44,009	108,711	128,054	34,717	34,717	-	0.00%
Equipment	272,681	241,775	425,723	527,561	93,590	93,590	-	0.00%
Other							-	
SUBTOTAL	337,595	442,096	547,762	808,017	137,914	137,914	-	0.00%

Future Trends and Analysis – No changes to the fund are expected or identified for the fiscal year 2025-2026.

PUBLIC SCHOOL TECHNOLOGY FUND (245)

The Idaho Legislature has enacted school reform legislation that allocates funding to school Districts for the enhancement of classroom technology, infrastructure, and information management software. For the fiscal year 2025-2026, a total of $36,000,000 has been appropriated specifically for technology initiatives. It is estimated that the District will receive approximately $3.47 million, designated for the procurement of technology equipment, infrastructure improvements, and software solutions.

STATE TECHNOLOGY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries							-	
Benefits							-	
Contracted Services	318,820	200,350	491,076	504,700	174,700	174,700	-	0.00%
Supplies	1,445,848	2,715,611	2,152,493	3,025,633	2,467,068	3,398,231	931,163	37.74%
Equipment	46,248	5,559,933	846,780	632,803	7,664,282	384,124	(7,280,159)	-94.99%
Other		590,603					-	
SUBTOTAL	1,810,917	9,066,498	3,490,349	4,163,136	10,306,050	3,957,054	(6,348,996)	-61.60%

Future Trends and Analysis – The District will allocate this funding to acquire educational technology, enhance its Learning Management System, and maintain student technology resources.

STATE TOBACCO TAX FUND (246)

The Idaho Legislature implemented a tax on tobacco products, designating a portion of the revenue to support educational programs aimed at preventing tobacco use. This funding has been available since the fiscal year 1996-1997. However, during the recession, these funds were eliminated. As of the 2016 fiscal year, the Legislature reinstated one hundred percent (100%) of these funds to school Districts for use in substance abuse prevention and addressing safety and security needs. The Districts utilize these resources to compensate counselors and acquire safety equipment for schools.

SUBSTANCE ABUSE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	373,504	346,757	341,980	272,079	282,849	360,718	77,870	27.53%
Benefits	129,395	138,050	135,106	126,263	139,598	139,598	-	0.00%
Contracted Services							-	
Supplies							-	
Equipment							-	
Other							-	
SUBTOTAL	502,899	484,807	477,086	398,342	422,447	500,316	77,870	18.43%

Future Trends and Analysis – Funding is projected to remain stable for the fiscal year 2025-2026. Furthermore, salary expenses will be financed through carryover funds from prior years.

TITLE I-A ESSA IMPROVING BASIC PROGRAMS FUND (251)

Title I-A offers financial assistance to the District to address the academic needs of educationally disadvantaged children in designated schools. This funding comes with the responsibility of extending services to private schools within the District. Title I funds are allocated to private schools where at least fifty percent (50%) of the students come from low-income backgrounds, enabling these institutions to implement schoolwide projects. The Federal Government calculates the District's funding allocation based on census data related to poverty levels. School allocations are determined by the percentage of students participating in the Community Eligibility Program (CEP) or those identified as eligible for USDA free and reduced-price meals. The District retains some flexibility in defining the poverty criteria that schools must meet to qualify for these allocations.

TITLE I-A IMPR BASIC PROG	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	2,683,348	2,541,830	3,102,341	3,442,331	3,565,785	3,565,785	-	0.00%
Benefits	810,593	868,766	1,091,257	1,164,283	1,279,282	1,279,282	-	0.00%
Contracted Services	570,113	260,384	207,533	214,638	131,038	131,038	-	0.00%
Supplies	432,387	273,825	254,106	562,678	462,659	462,659	-	0.00%
Equipment	160,629	347,212	29,929	50,522	10,000	10,000	-	0.00%
Other	143,363	167,074	179,306	115,747	192,000	192,000	-	0.00%
SUBTOTAL	4,800,434	4,459,089	4,864,473	5,550,199	5,640,764	5,640,764	-	0.00%

Future Trends and Analysis – As of the preparation date of the budget book, funding for the fiscal year 2025-2026 has yet to be established. Once the State determines the funding, a review will occur, and necessary budget adjustments will be made accordingly.

IDEA PART B (257)

IDEA Part B funding for Special Education is allocated under the Individuals with Disabilities Education Act (IDEA). These funds are intended to supplement state and local financing for the education of students with disabilities. To continue receiving this funding, the District is required to demonstrate that it has either maintained or increased state and local contributions for the education of these students annually. These federal funds are administered by the State Department of Education in accordance with federal regulations. Each year, the District reports the number of eligible students to the State Department of Education.

IDEA PART B SP ED	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	3,117,719	5,368,997	6,219,519	4,530,533	4,490,733	4,490,733	-	0.00%
Benefits	1,244,902	2,007,079	2,336,197	2,417,064	2,417,107	2,417,107	-	0.00%
Contracted Services	45,204	220,398	157,343	127,513	170,513	170,513	-	0.00%
Supplies	43,713	77,765	67,062	303,703	270,845	270,845	-	0.00%
Equipment	20,650	120	17,077	20,400	50,400	50,400	-	0.00%
Other	141,119	234,238	268,919	153,884	153,884	153,884	-	0.00%
SUBTOTAL	4,613,305	7,908,598	9,066,118	7,553,097	7,553,481	7,553,481	-	0.00%

Future Trends and Analysis – As of the preparation date of the budget book, funding for the fiscal year 2025-2026 has yet to be established. Once the State determines the funding, a review will occur, and necessary budget adjustments will be made accordingly.

IDEA PART B PRESCHOOL FUND (258)

IDEA Part B provides federal funding for preschool education under the Individuals with Disabilities Education Act (IDEA). These funds are intended to supplement state and local resources dedicated to the education of students with disabilities aged three to five years. The allocation and administration of these federal funds are overseen by the State Department of Education in compliance with federal regulations.

IDEA PART B PRESCHOOL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	135,805	141,160	300,671	149,374	144,161	144,161	-	0.00%
Benefits	42,023	46,142	46,996	60,120	52,033	52,033	-	0.00%
Contracted Services				503	303	303	-	0.00%
Supplies	4,404	4,658	3,400	9,316	10,816	10,816	-	0.00%
Equipment					12,000	12,000	-	0.00%
Other	5,825	7,430	6,505	5,584	5,584	5,584	-	0.00%
SUBTOTAL	188,058	199,390	357,573	224,897	224,897	224,897	-	0.00%

Future Trends and Analysis – As of the preparation date of the budget book, funding for the fiscal year 2025-2026 has yet to be established. Once the State determines the funding, it will be reviewed, and necessary budget adjustments will be made accordingly.

MEDICAID FUND (260)

This fund was established to manage the financial resources related to billing the State of Idaho for Medicaid services. It encompasses cash receipts generated from delivering eligible services, as well as the mandatory Medicaid matching funds that Districts are required to contribute.

SCHOOL BASED MEDICAID	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,301,650	1,996,238	1,189,368	1,164,518	1,164,518	1,164,518	-	0.00%
Benefits	493,932	672,343	824,186	473,100	473,100	473,100	-	0.00%
Contracted Services	2,703,738	3,044,234	2,859,781	2,980,761	2,980,761	2,980,761	-	0.00%
Supplies	21,680	36,944	62,647	30,088	51,088	51,088	-	0.00%
Equipment	36,127	1,704	7,990	6,534	6,534	6,534	-	0.00%
Other	679,348	210,351	265,706	550,000	550,000	550,000	-	0.00%
SUBTOTAL	5,236,474	5,961,813	5,209,679	5,205,000	5,226,000	5,226,000	-	0.00%

Future Trends and Analysis – The District is progressively enhancing its use of Medicaid funding by offering services to students. We are adopting a conservative budgeting approach and do not expect any increases in expenditures for this fund in the fiscal year 2025-2026.

TITLE IV-A STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND (261)

Title IV-A encompasses a grant within the framework of the National Every Student Succeeds Act (ESSA). Specifically, Part A, known as the Student Support and Academic Enrichment Grants, authorizes funding for three key activity areas. This funding is directed toward enhancing student support services, including the community schools' program.

TITLE IV-A ESSA	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	226,965	239,876	364,387	418,075	360,000	360,000	-	0.00%
Benefits	85,140	88,820	154,070	169,144	150,000	150,000	-	0.00%
Contracted Services	17,888	3,860	34,692	42,876	20,751	20,751	-	0.00%
Supplies	8,205	37,344	10,374	12,749	59,914	59,914	-	0.00%
Equipment	6,284	12,000		3,000			-	
Other	10,527	15,323	24,395	12,703	20,500	20,500	-	0.00%
SUBTOTAL	355,009	397,223	587,918	658,547	611,165	611,165	-	0.00%

Future Trends and Analysis – At the time of this book's publication, the determination of Title IV funding remains pending. A budget is submitted to the State, with Title budgets and applications following a timeline distinct from the District's budgeting process. The District receives funding award letters only after the completion of this budget process, which occurs in late June. Currently, the District is adopting a conservative budgeting approach and will make adjustments once final funding allocations are announced.

CARL PERKINS VOCATIONAL EDUCATION FUND (263)

The Perkins V Focus and Opportunity for Idaho grant, commonly known as Perkins V, allocates funding to enhance Career and Technical Education (CTE) in the state. This initiative aims to propel Idaho towards the objective of having sixty percent (60%) of residents aged 25 to 34 hold a degree or certificate by 2025. Additionally, it seeks to improve the occupational prospects for our students and ensure a skilled workforce to meet the demands of Idaho employers. The Act also aligns with the recommendations from Idaho's 2017 Workforce Development Task Force, which advocates for the expansion of CTE programs at both secondary and postsecondary levels to address workforce needs. The funds are utilized to acquire new equipment and update technology in our secondary schools, as well as to provide professional development opportunities for our educators. It is important to note that the budgeted amounts are estimates, as the specific awards have yet to be announced.

TITLE IV-A ESSA	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	226,965	239,876	364,387	418,075	360,000	360,000	-	0.00%
Benefits	85,140	88,820	154,070	169,144	150,000	150,000	-	0.00%
Contracted Services	17,888	3,860	34,692	42,876	20,751	20,751	-	0.00%
Supplies	8,205	37,344	10,374	12,749	59,914	59,914	-	0.00%
Equipment	6,284	12,000		3,000			-	
Other	10,527	15,323	24,395	12,703	20,500	20,500	-	0.00%
SUBTOTAL	355,009	397,223	587,918	658,547	611,165	611,165	-	0.00%

Future Trends and Analysis – No changes have been identified in this fund.

TITLE III-A ESSA LANGUAGE INSTRUCTION FOR LEP FUND (270)

Title III-A is a grant under the Every Student Succeeds Act (ESSA) aimed at assisting Limited English Proficient (LEP) students in achieving academic standards. The allocation for each District is determined based on the LEP student count from the prior year.

CARL PERKINS FED.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	184,694	190,111	228,120	207,591	179,856	179,856	-	0.00%
Benefits	46,035	51,747	50,865	47,720	40,298	40,298	-	0.00%
Contracted Services	13,543	9,032	7,330	10,565	33,275	33,275	-	0.00%
Supplies	157,280	108,574	147,454	173,454	198,740	198,740	-	0.00%
Equipment		5,290	269				-	
Other							-	
SUBTOTAL	401,551	364,754	434,038	439,329	452,170	452,170	-	0.00%

Future Trends and Analysis – At the time this book was created, the determination of Title III funding had not yet been finalized. A budget is submitted to the State; however, it is important to note that Title budgets and applications follow a different timeline than the District's budgeting process. The District receives funding award letters only after the budget process concludes in late June. Currently, the District is adopting a conservative budgeting approach and will make adjustments as the final funding allocations become available.

TITLE II-A IMPROVING TEACHER QUALITY (271)

The Title II-A Program Improvement is utilized within the District to enhance professional development for administrators, teachers, and paraprofessional staff. The professional development activities funded by Title II will involve the engagement of peer assistants and instructional coaches, aimed at improving instructional practices and professional growth opportunities for educators. In accordance with federal regulations, a portion of these funds must be allocated to private schools situated within the District boundaries.

TITLE II-A IMPR TCHR QUALITY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	695,108	764,152	545,646	822,274	525,346	525,346	-	0.00%
Benefits	202,060	249,399	183,508	192,787	193,828	193,828	-	0.00%
Contracted Services	60,978	90,299	15,137	71,001	50,000	50,000	-	0.00%
Supplies	8,562	95,569	47,731	288,249	66,834	66,834	-	0.00%
Equipment							-	
Other	32,735	46,187	33,752	45,237	-		-	
SUBTOTAL	999,444	1,245,605	825,774	1,419,548	836,008	836,008	-	0.00%

Future Trends and Analysis – There have been no material changes in funding for this program. The District is expected to receive final allocations once the grant budgets are submitted, and applications are approved. At that point, the budget will be adjusted to reflect the actual funding received.

REFUGEE GRANT (274)

The District has received additional funding from Jannus, a local nonprofit organization, to support programs currently operating under Fund 278. This funding is awarded annually upon the renewal of the agreement, which typically takes place in October.

REFUGEE GRANT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	58,010	91,170	88,202	112,266	245,560	245,560	-	0.00%
Benefits	11,913	17,768	32,363	26,582	101,374	101,374	-	0.00%
Contracted Services	2,066	4,350	30,890	47,000	30,449	30,449	-	0.00%
Supplies	2,691	866	13,440	118,989	36,475	36,475	-	0.00%
Equipment							-	
Other							-	
SUBTOTAL	74,680	114,155	164,895	304,837	413,858	413,858	-	0.00%

Future Trends and Analysis – The calculation referenced above is based on the projected remaining funds associated with the current grant through the end of October. Should the District receive an additional grant starting this October, which is anticipated, the budget will be revised to accurately identify and delineate the new funding received.

HOMELESS EDUCATION (275)

The McKinney-Vento funding is allocated to support students identified as unaccompanied youth and is provided by the federal government. Currently, these funds are being utilized to offer social worker services.

HOMELESS EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	27,727	24,133	21,377	45,388	32,034	32,034	-	0.00%
Benefits	5,199	10,589	4,792	8,612	13,136	13,136	-	0.00%
Contracted Services	64				10,000	10,000	-	0.00%
Supplies	58		3,000		20,315	20,315	-	0.00%
Equipment							-	
Other							-	
SUBTOTAL	33,049	34,722	29,169	54,000	75,485	75,485	-	0.00%

Future Trends and Analysis – Funding for this grant has not yet been allocated for the 2025-2026 fiscal year. The budget outlined above is based on projected carryover funds as well as anticipated future funding.

IMMIGRANT EDUCATION (278)

In addition to the standard Title III-A funding, the federal government allocates resources to Districts experiencing a significant influx of Limited English Proficiency (LEP) students within a given year. This funding, known as Emergency Immigrant Funding, is specifically designated for students who have been in the country for less than one (1) year.

IMMIGRANT EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	1,595	2,243						
Benefits	325	430						
Contracted Services								
Supplies		21,780						
Equipment								
Other								
SUBTOTAL	1,920	24,453	-	-	-	-		

Future Trends and Analysis – Funding for this grant has not been allocated to the District over the past three (3) fiscal years. The District will continue to monitor anticipated funding and will adjust the budget accordingly as necessary.

FOOD SERVICES (290)

The food services program is managed by the State Department of Education in compliance with federal regulations. This program offers lunches, breakfasts, and suppers for students within the District. All lunch meals are subsidized at a rate of forty-one cents ($.41) by the United States Department of Agriculture (USDA). Students who meet designated income guidelines may qualify to receive meals at no cost or at reduced rates.

SCHOOL NUTRITION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	4,678,754	5,091,582	5,296,224	5,772,464	5,869,464	5,869,464	-	0.00%
Benefits	1,635,914	2,201,629	2,269,347	2,464,919	2,444,919	2,444,919	-	0.00%
Contracted Services	440,770	430,659	411,775	574,773	594,773	594,773	-	0.00%
Supplies	6,376,531	4,971,970	5,424,545	6,775,264	6,825,264	6,825,264	-	0.00%
Equipment	526,360	198,669	114,583	227,900	80,900	80,900	-	0.00%
Other	234,305	310,140	345,119	372,165	372,165	372,165	-	0.00%
SUBTOTAL	13,892,634	13,204,650	13,861,593	16,187,485	16,187,485	16,187,485	-	0.00%

Future Trends and Analysis – District School Nutrition Services has demonstrated participation rates that exceed initial expectations as the District transitions from providing free meals during the Covid pandemic to a paid meal status, as mandated by the USDA. Given the performance observed during the 2024-2025 fiscal year, we will not be increasing the budget for the 2025-2026 fiscal year.

DEBT SERVICE FUND (310)

This fund is designated to manage resources allocated for the payment of principal and interest on long-term debt. It encompasses all revenues generated from tax levies intended for the liquidation of bonded indebtedness, as well as all payments of principal and interest related to general obligation bonds.

BOND INTEREST/ REDEMPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries							-	
Benefits							-	
Contracted Services							-	
Supplies							-	
Equipment							-	
Other	40,037,093	29,995,100	30,301,050	30,271,550	33,052,687	13,855,400	(19,197,287)	-58.08%
SUBTOTAL	40,037,093	29,995,100	30,301,050	30,271,550	33,052,687	13,855,400	(19,197,287)	-58.08%

Future Trends and Analysis – The District expects to levy reduced funds for Debt Service following the passage of HB 292. The budget has been carried over into the new fiscal year with the understanding that the funding from HB 292 will be calculated at the state level, enabling the District to apply these funds as a credit on the L-2 form when submitted in September. Additionally, Debt Service expenditures are projected to decline as the District continues to reduce its outstanding debt over time.

PLANT FACILITY FUND (420)

The Plant Facility Fund encompasses funding from plant levies, which includes both the levied amount and any remaining fund balance.

PLANT FACILITIES FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services	4,216,108	6,210,554	6,300,038	6,765,000	7,789,986	4,000,000	(3,789,986)	-48.65%
Supplies	19,320	5,480	7,873		14,387		(14,387)	-100.00%
Equipment	16,560,042	17,893,811	13,190,863	16,910,000	15,365,246	6,194,807	(9,170,439)	-59.68%
Other								
SUBTOTAL	20,795,471	24,109,845	19,498,774	23,675,000	23,169,619	10,194,807	(12,974,812)	-56.00%

Future Trends and Analysis – The proposed budget outlines the expenditures associated with the District's capital plans.

CAPITAL RESERVE FUND (422)

The capital reserve fund, proposed in the amended budget for 2021-2022, will serve as a mechanism to allocate funds for capital projects that are not covered by plant facility funding.

CAPITAL RESERVE FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services			82,129	875,000	875,000	400,000	(475,000)	-54.29%
Supplies								
Equipment		88,135	117,040	1,434,926	6,635,756	2,637,422	(3,998,334)	-60.25%
Other								
SUBTOTAL	-	88,135	199,169	2,309,926	7,510,756	3,037,422	(4,473,334)	-59.56%

Future Trends and Analysis – These funds will be allocated for capital needs should funding become unavailable.

SCHOOL FACILITY MODERNIZATION FUND (436)

This fund allocates a budget for the revenues and expenses related to investments made by the State Legislature during the 2024-2025 fiscal year, aimed at assisting school Districts in the construction and maintenance of District facilities.

MODERNIZATION FACILITIES FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries								
Benefits								
Contracted Services					3,400,000	-	(3,400,000)	-100.00%
Supplies								
Equipment				25,000,000	80,618,500	80,618,500	-	0.00%
Other				40,000,000				
SUBTOTAL	-	-	-	65,000,000	84,018,500	80,618,500	(3,400,000)	-4.05%

Future Trends and Analysis – The budget outlined here reflects the anticipation of recommendations and approval for a ten-year plan. The allocated funds for the fiscal year 2025-2026 are designated for an elementary school in Star, a Career and Technical Education (CTE) center in Meridian, and the potential establishment of an additional elementary school in the southern region. Additionally, these funds may cover costs associated with enhancements to our most critical facilities, as determined by the final facility plan.

Salaries and Benefits

The state allocated $6,359 along with a five percent (5%) salary increase for all staff for the 2025-2026 fiscal year. In the West Ada School District, teachers and pupil services personnel received an average weighted increase of five percent (5%). Additionally, the state provided funding for a five percent salary increase for both administrative and classified staff.

For the 2025-2026 school year, the District has implemented an average base pay increase of five percent (5%) across all classified salary schedules. Administrators will also benefit from an average salary increase of five percent (5%).

Benefit Changes

The District will receive information regarding health insurance rates upon the renewal of our policy for the 2026 calendar year. We are optimistic about maintaining the same benefits for our staff.

Additionally, the District will offer dental insurance at the Delta Dental employee rate for all benefit-eligible staff during the 2025-2026 fiscal year.

For the fiscal year 2025-2026, the employer contribution rate for the Idaho Public Employee Retirement System is set at thirteen-point forty-eight percent (13.48%) for certified staff and eleven-point ninety-six percent (11.96%) for classified staff.

Source: PERSI Contribution Rate History

District Staffing

Administrative Staff

In recent years, the District has consistently operated at or below the allocated funding for administrative staff. This year is no exception, with administrative staffing currently at 129.25 out of the 136.44 funded positions. For historical data regarding District staff numbers, please refer to the Informational Section of this budget document on page 251.

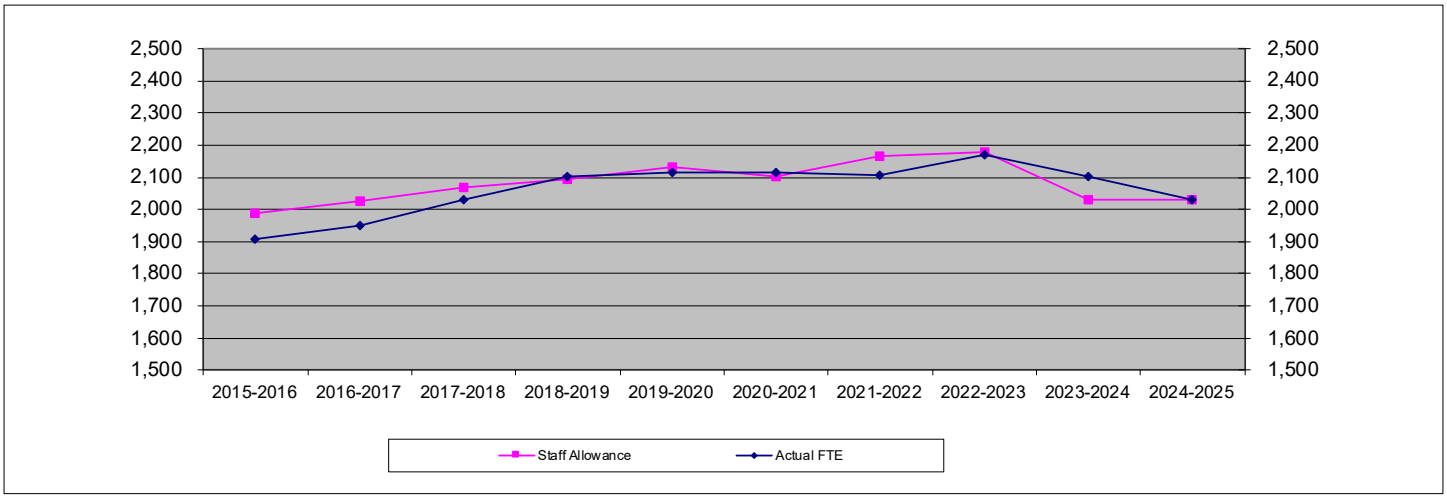
Certificated Staff

The Idaho State Department of Education reports on actual staff information as of September 30.

The following graph illustrates the relationship between the calculated certified staff allowance and the District's actual certified Full-Time Equivalent (FTE) since the 2015-2016 academic year.

As of the May 2025 state report, the number of certified staff exceeded the District's allowance of 2,029.79. This discrepancy is attributed to changes in state funding methods, shifting from average enrollment to average daily attendance, coupled with a decline in enrollment, which has reduced the District's staff allowance compared to the previous year.

Looking ahead, the District anticipates a reduction in FTE for the fiscal year 2026, primarily due to the need to right-size classrooms in response to declining enrollment.



Class Size and Load (Policy 601.30)

The Board of Trustees of the West Ada School District acknowledges the significance of maintaining a low teacher-to-student ratio and is committed to reducing class sizes where feasible, contingent upon funding and facilities. Creating a positive and productive learning environment for every student is paramount, and this objective is best achieved by keeping class enrollments within manageable limits.

The following standards are established to determine maximum enrollment in regular classrooms:

- Twenty-five (25) students for kindergarten through second grade
- Twenty-six (26) students for third grade
- Thirty-two (32) students for fourth and fifth grades
- One hundred eighty (180) students per teacher for middle school (grades 6–8)
- One hundred ninety-two (192) students per teacher for high school
- Eighteen (18) average daily students per teacher for alternative schools

In any regular classroom within an elementary school that exceeds the maximum enrollment specified in this policy by one or more students, the classroom will qualify for a District-employed aide to assist for at least one (1) hour per day for each over-enrolled student. This provision applies unless an alternative option available to the teacher per the negotiated agreement is utilized.

**Note: This policy excludes special education and specialty classes.*

It is also important to recognize that the State Board of Education's class size goals encompass all certified staff, including counselors and nurses. However, for the purposes of West Ada School policy, pupil services are not included in the class load calculations.

The State Board of Education has established the following student enrollment goals as part of its rules and regulations:

- Twenty (20) students for kindergarten through third grade
- Twenty-six (26) students for fourth through sixth grade
- One hundred sixty (160) students per teacher for middle school (grades 6–8)
- One hundred sixty (160) students per teacher for high school
- Eighteen (18) average daily students per teacher for alternative schools

Secondary School Staff Allocation Formulas

The following standards are established to guide maximum enrollment in regular secondary classrooms:

- **Middle School:** One hundred eighty (180) student-teacher load
- **High School:** One hundred ninety-two (192) student-teacher load
- **Alternative School:** Eighteen (18) average daily class load

Secondary schools will endeavor to adhere to these guidelines; however, circumstances may occasionally lead to class sizes exceeding these recommendations. It is important to note that these class load numbers do not apply to physical education or elective classes, which often necessitate larger student enrollments.

According to the West Ada School District, the average class sizes reported by the State Department of Education are as follows:

- **Elementary:** Eighteen point ninety-three (18.93)
- **Middle School:** Sixteen point ninety-three (16.93)
- **High School:** Sixteen point ninety-four (16.94)

Source: Idaho State Department of Education/Report Card

Elementary School Staff Allocation Formulas

	Category	Formula or Practice
1.	Principals	1.0 FTE/school
2.	Dean of Students	Formula based on student population and targeted assistance. This varies from year to year.
3.	Classroom Teacher	Class Size Formulas:
	Kindergarten – 2nd grade	1.0 FTE teaching position 1:25 ratio
	Grade 3	1.0 FTE teaching position 1:26 ratio
	Grades 4-5	1.0 FTE teaching position 1:32 ratio
	Combination grade classes	Lowest grade level ratio reduced by 2 students

Note: These are maximum class size goals. Variances in enrollments in individual schools create staffing complexities. In some cases class sizes are greater than these goals. In other cases, class sizes are lower due to differentiated funding to targeted-assistance schools.

General Music	Students receive a minimum of 60 minutes per week.
Physical Education	Students receive a minimum of 60 minutes of instruction per week.

PE/Music FTE Prep Slots

FTE	Teaching Slots	
1	48	i.e.=2 days @ 10 slots & 3 days @ 9 slots
0.9	43	
0.8	38	
0.7	34	
0.6	29	
0.5	24	
0.4	19	
0.3	14	
0.2	10	
0.1	5	

If a specialist is traveling between buildings, please consider the distance to determine if a slot is necessary (i.e. ME to Peregrine=no slot; CDSA to EMS=1 slot)

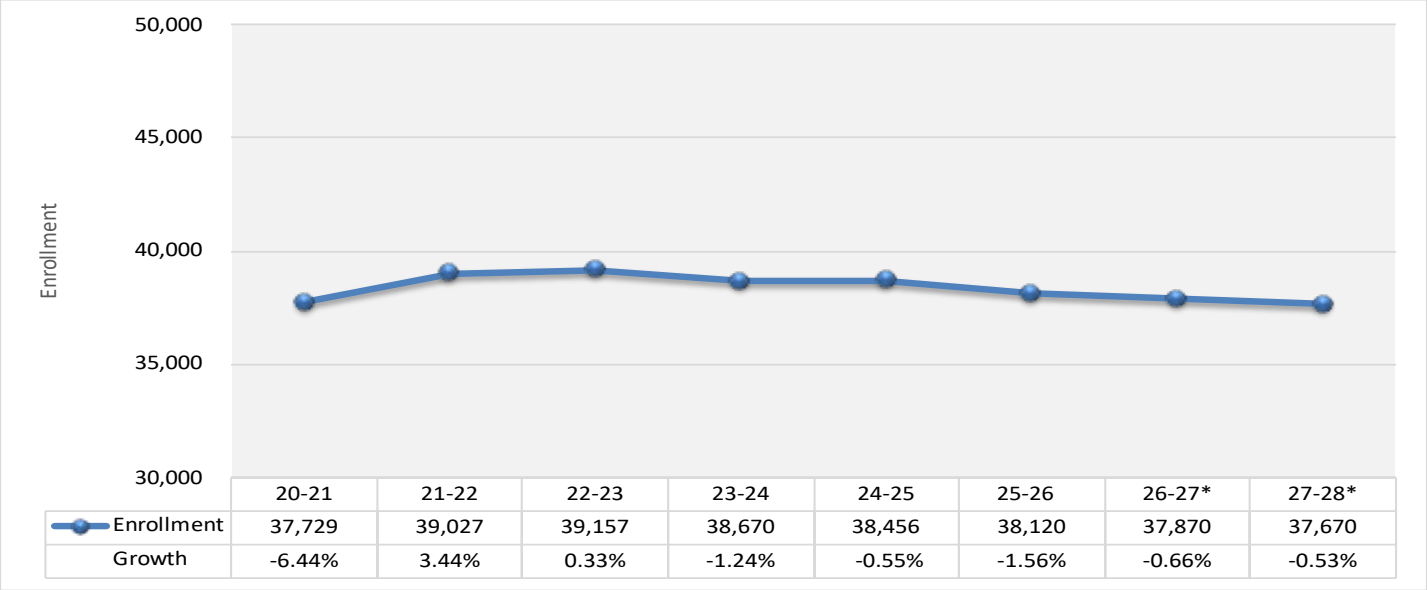
4.	School Secretaries & Receptionists	Clerical FTE is allocated based on enrollment: Every school has a full-time secretary. Receptionists may be added to elementary schools with higher populations. Elementary School Receptionist: Enrollment = FTE 550-699 = .50 700+ = 1.00
5.	Safe School Assistants	Enrollment < 599 = .667 FTE Enrollment > 600 = .8 FTE

Student-Teacher Ratio

The student-teacher ratio for West Ada School District, as reported by the Idaho State Department of Education, is nineteen to one (19:1).

Enrollment Estimates

Detailed information regarding Historical District enrollment and projected enrollment is available in the Informational Section of this budget document. The accompanying graph illustrates five (5) years of fall enrollment alongside three-year projections.

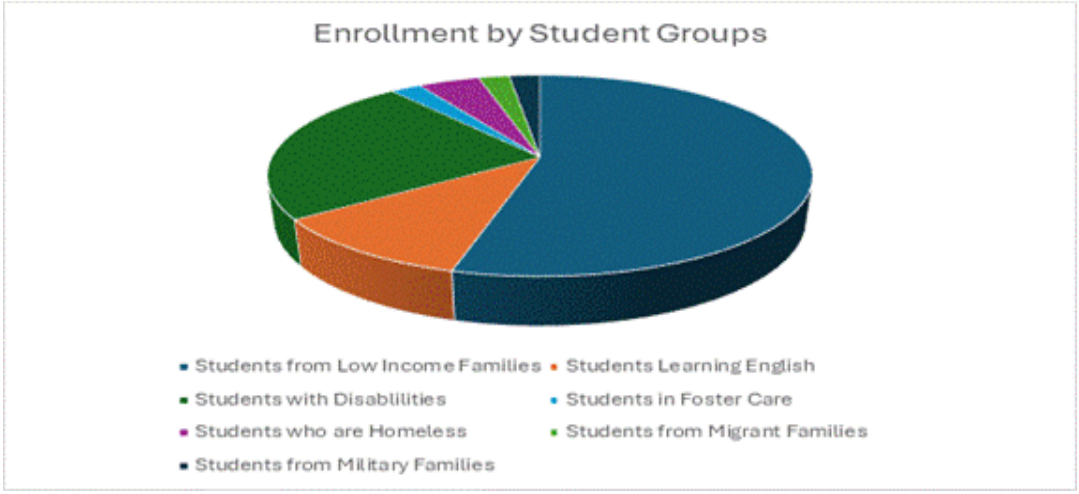


	20-21	21-22	22-23	23-24	24-25	25-26	26-27*	27-28*
Enrollment	37,729	39,027	39,157	38,670	38,456	38,120	37,870	37,670
Growth	-6.44%	3.44%	0.33%	-1.24%	-0.55%	-1.56%	-0.66%	-0.53%

** Projected enrollment*

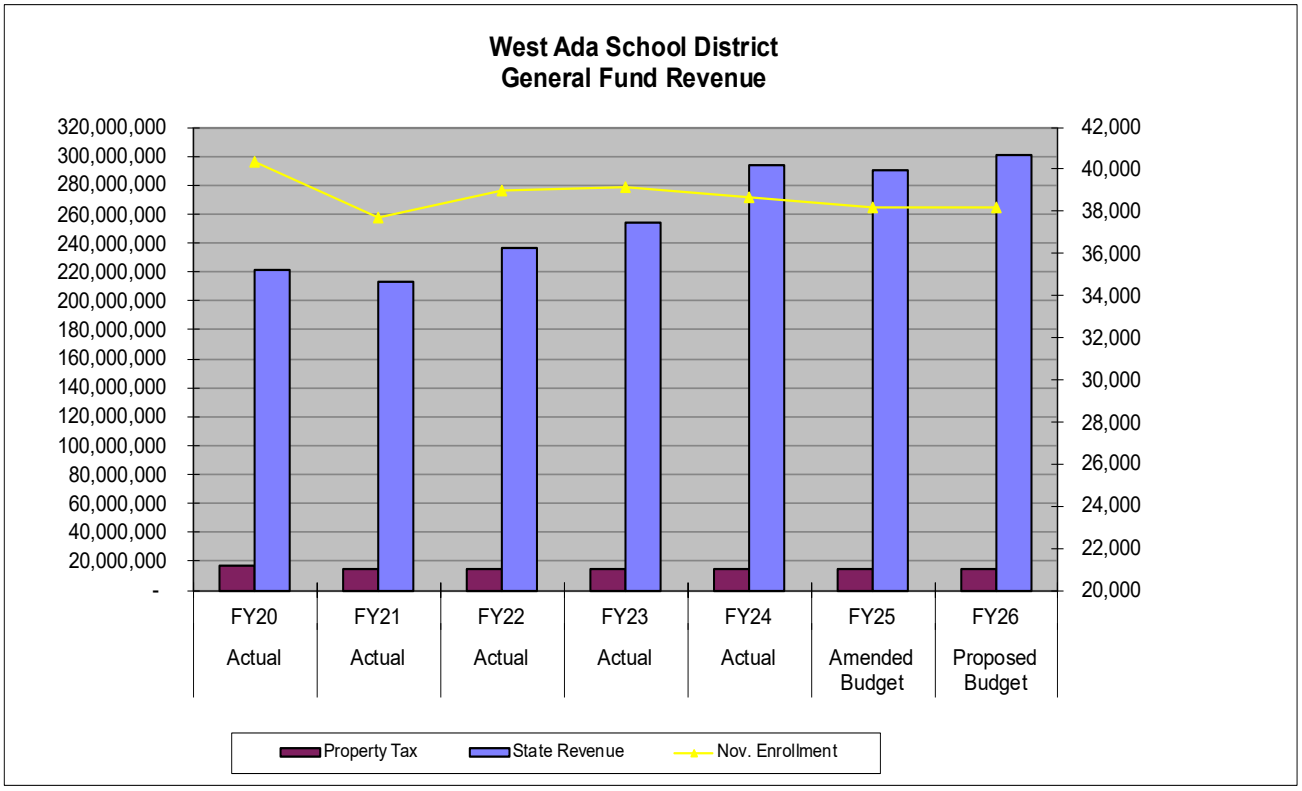
District administrators adopt a pragmatic approach to projecting enrollment, striving for a balanced perspective that avoids extremes of being “too conservative” or “too aggressive.” Their focus remains on what is reasonable and achievable.

The enrollment estimate for the 2025-2026 academic year was calculated by advancing each grade to the next level. Additionally, the anticipated number of incoming kindergarten students is based on historical data, specifically the ratio of pre-registered students to the actual enrollment figures observed in the fall.



Enrollment and General Fund Revenue

The table and graph presented below illustrate the District's primary revenue sources for the general fund—specifically, state support and property taxes—from the fiscal year 2019-2020 through the budget year 2025-2026. Additionally, the graph includes data on the District's enrollment for the same timeframe.



	Actual FY20	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Proposed Budget FY26
Property Tax	16,544,266	14,821,190	14,661,884	14,707,215	14,648,531	15,150,905	15,150,905
State Revenue	221,611,096	212,869,157	236,071,254	254,456,019	293,504,476	289,913,066	300,708,339
Nov. Enrollment	40,326	37,729	39,027	39,157	38,670	38,213	*38,213*

Per Pupil Expenditures

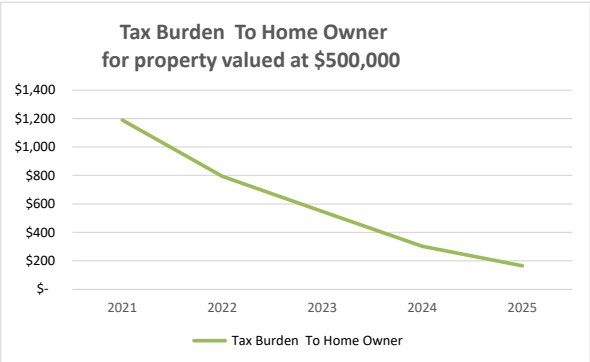
The per-pupil expenditures in Idaho are determined by dividing current expenditures by the total student enrollment. Current expenditures encompass the costs associated with the daily operations of schools, which include, but are not limited to, expenses related to instruction, administration, instructional support, and the operation and maintenance of facilities. These expenditures are categorized by sources of funding, specifically state, local, and federal.

- District Average: $8,653
- State Average: $9,832

Source: Idaho State Department of Education

Tax Levy Rate

West Ada School District Total Levy Rate Per Thousand	
2020	$ 3.510
2021	$ 2.377
2022	$ 1.588
2023	$ 1.094
2024	$ 0.599
2025	$ 0.332



Based on the assessed value of their property, taxpayers within the West Ada School District can anticipate the following payments:

- A home valued at $400,000 will incur a tax of $133.
- A home valued at $500,000 will incur a tax of $166.
- A home valued at $600,000 will incur a tax of $199.
-

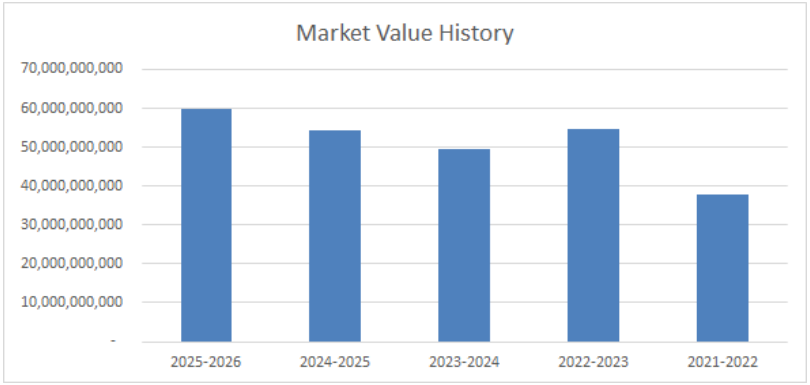
Example: $500,000 x .000332163= $166.08

Market Values

Market values within the West Ada School District are on the rise; however, the rate of growth is significantly lower than in previous years. The District anticipates a market value increase of approximately ten percent (10%) over the next three (3) years, a conservative estimate informed by historical market data.

Tax Year	Market Values	% Increase/Decrease
2028-2029*	79,628,239,966	2.0%
2027-2028*	72,389,309,060	2.0%
2026-2027*	65,808,462,782	2.0%
2025-2026	59,825,875,256	10.0%
2024-2025	54,387,159,324	9.4%
2023-2024	49,693,452,064	-9.2%
2022-2023	54,745,630,430	44.0%
2021-2022	38,005,140,218	29.8%

** Projected*



Long Term Debt

Idaho Code 33-802A mandates that the boards of trustees for school Districts certify a tax levy specifically allocated for the payment of maturing bonds and interest obligations. This levy must be sufficient, in conjunction with the balance in the bond interest and redemption fund, to cover all maturing bond and interest payments for the upcoming twelve-month property tax year. However, it is important to note that this amount must not exceed one hundred twenty percent (120%) of the required payments for the same period.

Additionally, Idaho is one of the few states that necessitates a supermajority vote for the approval of school bonds.

The table below presents a summary of the District's outstanding long-term debt.

Outstanding Long-Term Debt
(as of June 30, 2025, unaudited)

General Obligation Bonds	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
Series 2015 General Obligation	6/1/2015	8/15/2034	85,830,000	4,465,000
Series 2018 A General Obligation	6/14/2018	9/15/2025	44,850,000	660,000
Series 2018 B General Obligation	6/14/2018	9/15/2037	40,000,000	25,245,000
Total Outstanding Long-Term Debt			**$ 220,725,000**	**$ 30,370,000**

The District's debt policy is outlined in the Organizational Section of this budget document (Policy Code No. 807.50).

Overlapping Debt

As of September 30, 2024, the overlapping debt for West Ada School District No. 2, encompassing Ada and Canyon Counties, is presented below.

Taxing Entity	Entity's 2024 Total Assessed Value	District's Overlapping Assessed Value	% of Valuation within District Boundaries	Entity's General Obligation Debt [1]	District's Portion of Overlapping GO Debt
City of Boise	$ 53,764,999,044	$ 2,929,545,779	5.4%	$ 980,000	$ 52,920
City of Eagle	11,922,023,329	11,885,736,900	99.7%	195,000	193,050
Garden City	3,139,548,907	633,807,962	20.2%	65,000	12,935
Star Fire District [2]	5,737,712,367	4,853,104,246	84.6%	3,364,338	2,846,230
Total *overlapping* general obligation debt					$ 3,105,135
Total *direct* general obligation debt					45,125,000
Total *direct* and *overlapping* general obligation debt					$ 48,230,135

1. Nampa is exclusively within Canyon County, with information prepared by Canyon County, Idaho.
2. The Star Fire District encompasses areas in both Ada and Canyon Counties; consequently, the overlapping assessed value data reflects contributions from both counties.

Source: Ada and Canyon Counties, information compiled by Zions Public Finance, Inc.

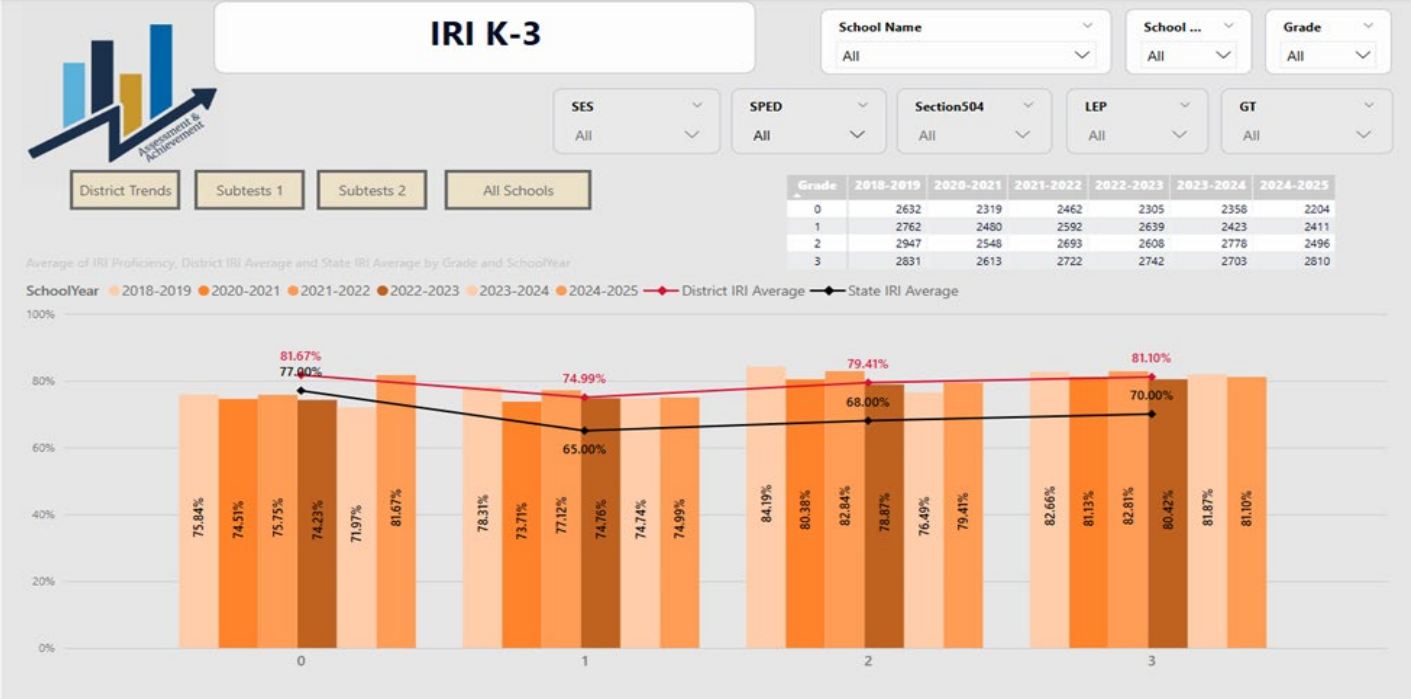
District Performance Measures – Using Data for Decision Making

Idaho Academic Indicators of College and Career Readiness

The Every Student Succeeds Act (ESSA), a bipartisan measure reauthorizing the 50-year-old Elementary and Secondary Education Act (ESEA), was signed by President Obama on December 10, 2015. ESSA requires each SEA to have an accountability system that is State-determined and based on multiple measures, including at least one measure of school quality or student success and, at a state's discretion, a measure of student growth. To comply with the federal requirement, the Idaho State Board of Education determined the Idaho Reading Indicator, the Idaho Standards Achievement Test (ISAT) and the Graduation rate would be used to measure and report students' proficiency status in relation to the Idaho Core Standards which indicate students' College and Career Readiness.

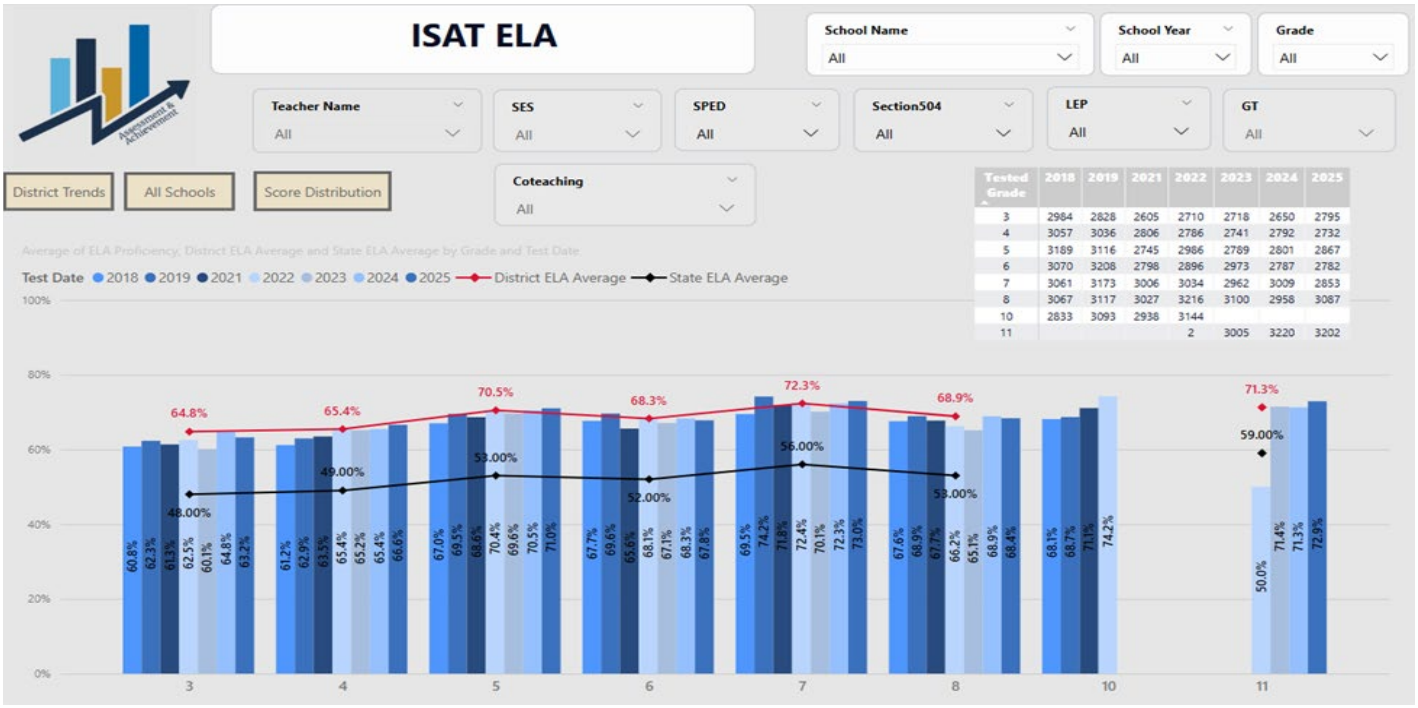
Idaho Reading Indicator (IRI)

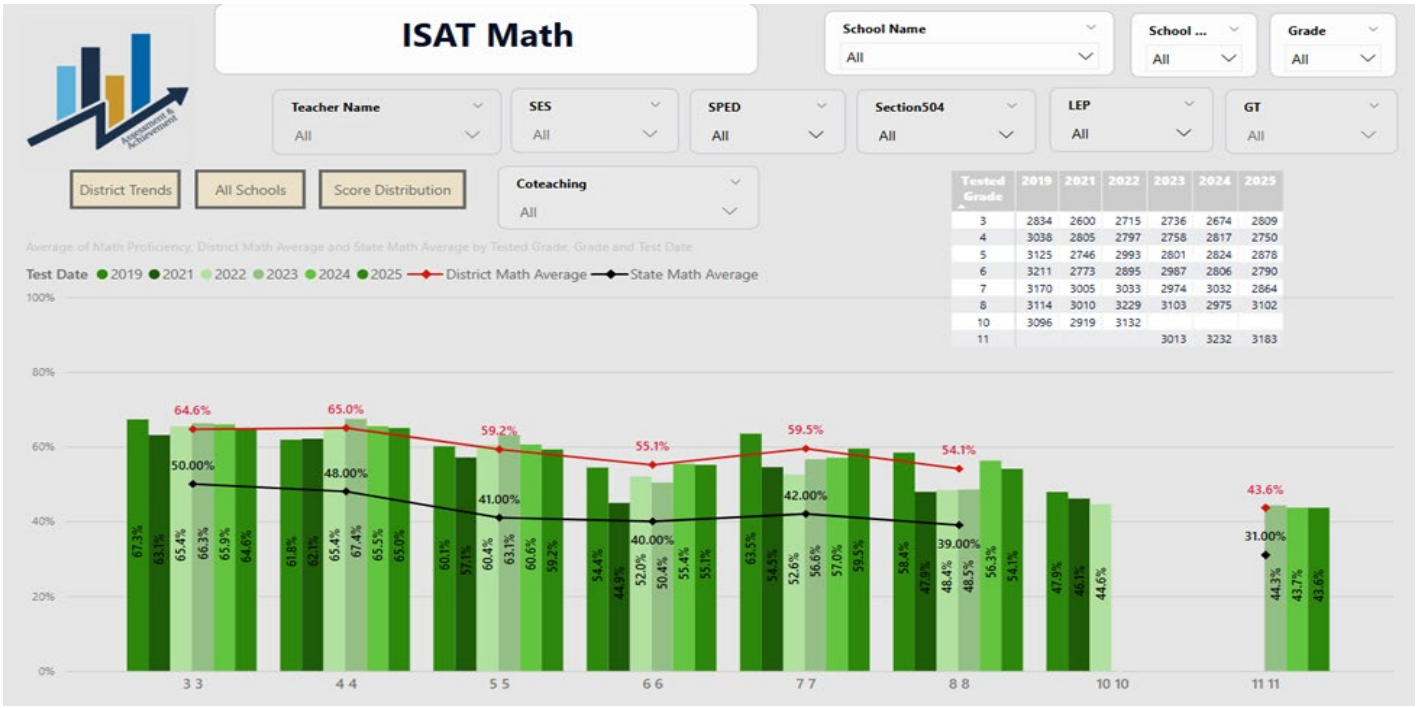
Idaho's Reading Indicator (IRI) is administered to all K-3 public school students. IRI is an early reading screener and diagnostic assessment. The screener is mandatory for Idaho public school students in the fall and spring. Progress monitoring is available to all students monthly.



Idaho Standards Achievement Test (ISAT)

This is the tenth year our students have taken the ISAT. This assessment uses different types of questions, including constructed responses, to measure a student's achievement in each subject area (Math, ELA, and Science). Administered online, ISAT will adapt to each student's ability, providing parents and teachers with information about what students are learning compared to Idaho Core Standards.


ISAT ELA
School Name
All
School Year
All
Grade
All
Teacher Name
All
SES
All
SPED
All
Section504
All
LEP
All
GT
All
District Trends
All Schools
Score Distribution
Coteaching
All
Tested Grade 2018 2019 2021 2022 2023 2024 2025
3 2984 2828 2605 2710 2718 2650 2795
4 3057 3036 2806 2786 2741 2792 2732
5 3189 3116 2745 2986 2769 2801 2867
6 3070 3208 2798 2896 2973 2787 2782
7 3061 3173 3006 3034 2962 3009 2853
8 3067 3117 3027 3216 3100 2958 3087
10 2833 3093 2938 3144
11 2 3005 3220 3202
Average of ELA Proficiency, District ELA Average and State ELA Average by Grade and Test Date
Test Date 2018 2019 2021 2022 2023 2024 2025 District ELA Average State ELA Average
100%
80%
60%
40%
20%
0%
64.8%
65.4%
70.5%
68.3%
72.3%
68.9%
71.3%
48.00%
49.00%
53.00%
52.00%
56.00%
53.00%
59.00%
3
4
5
6
7
8
10
11


ISAT Math
School Name
All
School ...
All
Grade
All
Teacher Name
All
SES
All
SPED
All
Section504
All
LEP
All
GT
All
District Trends
All Schools
Score Distribution
Coteaching
All
Tested Grade 2019 2021 2022 2023 2024 2025
3 2834 2600 2715 2736 2674 2809
4 3038 2805 2797 2758 2817 2750
5 3125 2746 2993 2801 2824 2878
6 3211 2773 2895 2987 2806 2790
7 3170 3005 3033 2974 3032 2864
8 3114 3010 3229 3103 2975 3102
10 3096 2919 3132
11 3013 3232 3183
Average of Math Proficiency, District Math Average and State Math Average by Tested Grade, Grade and Test Date
Test Date 2019 2021 2022 2023 2024 2025 District Math Average State Math Average
100%
80%
60%
40%
20%
0%
64.6%
65.0%
59.2%
55.1%
59.5%
54.1%
43.6%
50.00%
48.00%
41.00%
40.00%
42.00%
39.00%
31.00%
3 3
4 4
5 5
6 6
7 7
8 8
10 10
11 11

Other Academic Indicators

Performance Metric	2024-25 Performance Targets (previously chosen by LEA)	SY 2024-25 Results (if available)	2025-26 Performance Targets (LEA Chosen)
Number of high school students who graduate with an associate's degree and/or CTE certificate.	CTE: 755 AA Degree: 160	CTE: 957 AA Degree: 145	CTE: 1000 AA Degree: 160

Budget Publication and Awards

Each year, as the District prepares its budget publication, our objective is to encapsulate the essence of the West Ada School District. Our budget document articulates our narrative through a combination of textual, visual, and numerical representations.

We are proud to announce that the annual budget for the fiscal year commencing July 1, 2024, has received the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 24th consecutive year. To qualify for this prestigious award, a governmental entity must produce a budget document that fulfills specific program criteria, serving as a policy document, financial plan, operational guide, and communication tool. Please note that this award is valid for one year only.

We are confident that our current budget continues to meet ASBO program standards and will submit it for consideration for another award.

For access to this budget document, please visit the District's website at: https://www.westada.org/page/budget-and-finance.

Conclusion

The budget of the West Ada School District is aligned with our mission statement: "Preparing Today's Students for Tomorrow's Challenges." We extend our gratitude to the Board of Trustees for their unwavering support and for recognizing that our children are the most valuable asset of our community.

Sincerely,

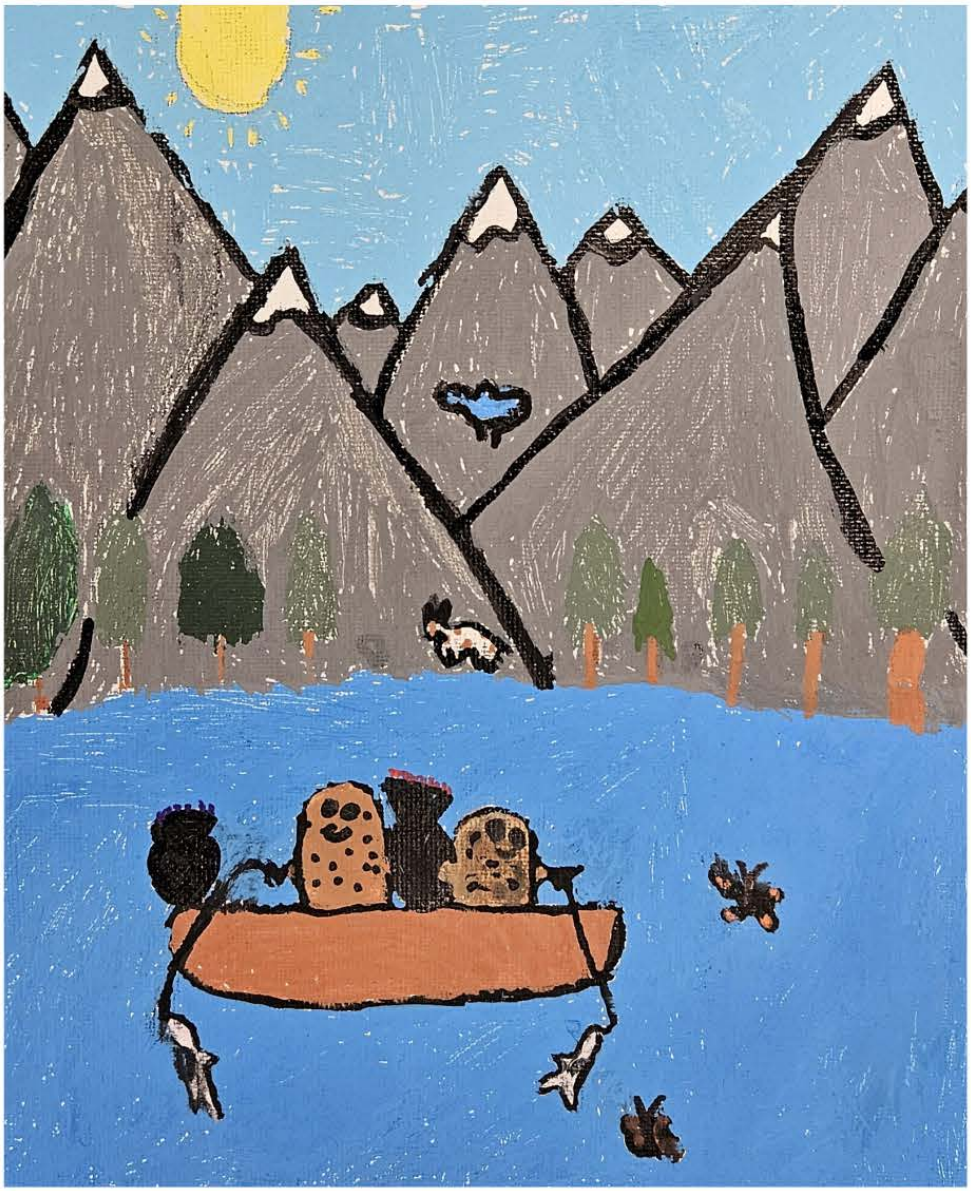
Dr. Derek Bub
Superintendent

Sincerely,

David L. Roberts
Chief Financial Officer



2024-2025



Organizational Section

ASHLYN LEE
DISCOVERY ELEMENTARY

ORGANIZATIONAL SECTION

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ORGANIZATIONAL SECTION

THE BOARD OF TRUSTEES

Local control of public education is one of the cornerstones of a free society. The Trustees of Joint School District No. 2 are elected representatives. Individual members have no authority to act on their own but meet as a board in a formal session. The Board is a policy-making body whose primary function is to establish policies for the District, to oversee the property, facilities, and financial affairs of the District and to appoint the District's chief executive officer, the superintendent. The Board is composed of five citizens, each representing a different geographic region of the District. They serve without pay in overlapping terms of four years.

Regular meetings are held twice a month in August, September, October, January, February, and April, on the second and fourth Mondays. In July, November, December, March, May, and June, a single regular meeting is held on the second Monday of the month. All regular meetings begin at 6:00 p.m. Special meetings may be called as needed. All meetings are open to the public.

State law allows the Board to enter into an executive session to discuss matters related to personnel, negotiations, property, or legal issues. However, with the exception of decisions regarding placing an employee on probation, no votes may be taken during the executive session.

Board agendas are posted at the District Service Center, located at 1303 E. Central Drive, Meridian, ID 83642, at least forty-eight (48) hours prior to a regular meeting and twenty-four (24) hours prior to a special meeting. Additionally, agendas are available on the District's website at www.westada.org and on the District's Facebook page at @westadaschools.

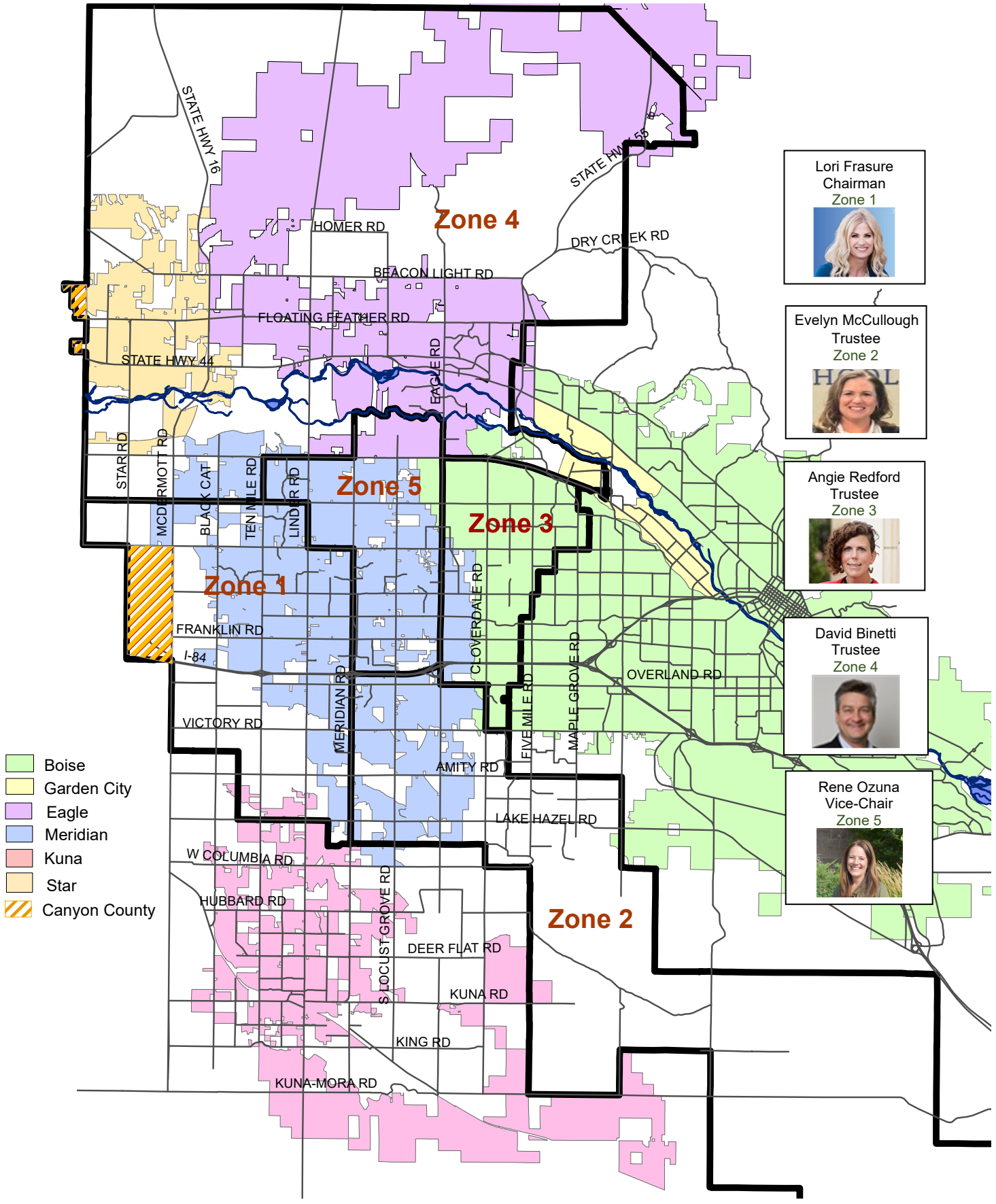
The table below presents the current board members, their occupations, and the expiration dates of their current terms.

Name	Position	Occupation	Elected/ Appointed	Expiration
Lori Frasure	Chairman	Homemaker	2022	2027
Evelyn McCullough	Trustee	Homemaker	2025	2027
Angie Redford	Trustee	Homemaker	2022	2025
David Binetti	Trustee	Management Consultant	2022	2027
Rene Ozuna	Vice-Chair	Analytics Consultant	2016	2027

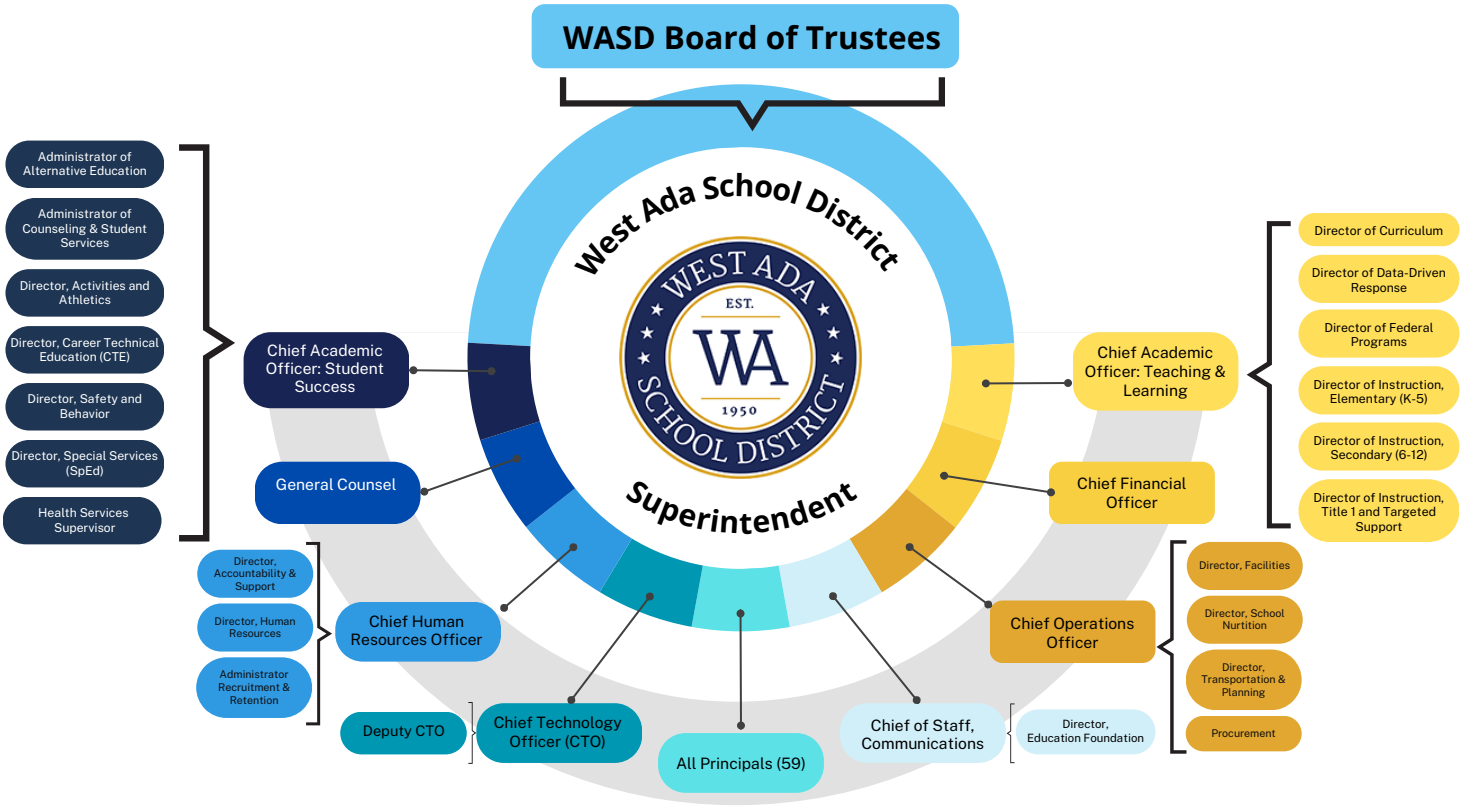
Contact Information

Zone	Board Member	E-mail
Zone 1	Lori Frasure	Frasure.lori@westada.org
Zone 2	Evelyn McCullough	McCullough.evelyn@westada.org
Zone 3	Angie Redford	Redford.angie@westada.org
Zone 4	David Binetti	Binetti.david@westada.org
Zone 5	Rene Ozuna	Ozuna.rene@westada.org

WEST ADA SCHOOL DISTRICT
TRUSTEE BOUNDARY MAP



West Ada School District Organizational Chart



Last Updated: June 16, 2025

Director of Instruction Assignments

2025-2026

Secondary Schools	Elementary Schools (Title 1 and Targeted Schools)	Elementary Schools
Cliff Rice	**Jill Lilienkamp**	**Lisa Hahle**
Centennial High	Chaparral Elementary	Andrus Elementary
Eagle High	Chief Joseph SOA	Barbara Morgan STEM
Eagle Middle	Desert Sage Elementary	Christine Donnell SOA
Heritage Middle	Frontier Elementary	Discovery Elementary
Idaho Fine Arts Academy	Joplin Elementary	Eagle Elementary
Lake Hazel Middle	Lake Hazel Elementary	Eagle Hills Elementary
Lewis & Clark Middle	McMillan Elementary	Galileo STEM (K-8)
Lowell Scott Middle	Meridian Elementary	Hillsdale Elementary
Meridian High	Pepper Ridge Elementary	Hunter Elementary
Meridian Middle	Peregrine Elementary	Mary McPherson Elementary
Mountain View High	Ponderosa Elementary	Paramount Elementary
Owyhee High	River Valley Elementary	Pioneer SOA
Renaissance High	Silver Sage Elementary	Pleasant View Elementary
Rocky Mountain High	Summerwind STEM	Prospect Elementary
Sawtooth Middle	Ustick Elementary	Seven Oaks Elementary
Star Middle		Siena Elementary
Victory Middle		Spalding STEM
		Star Elementary
		Willow Creek Elementary
Administrator of Alternative Schools		
Kristen Haener		
Crossroads Middle	Meridian Academy	Rebound School of Opportunity
Eagle Academy	Pathways Middle	Virtual School House
Flyers		

CONSULTANTS & ADVISORS

UNDERWRITER

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101 SOUTH CAPITOL BOULEVARD., SUITE 603
BOISE, ID 83702
208-344-8561

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208-344-6000

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257 EAST 200 SOUTH, SUITE 700
SALT LAKE CITY, UT 84111
801-505-6503

LIABILITY INSURANCE

MORETON & COMPANY
12639 WEST EXPLORER DRIVE, SUITE 200
BOISE, ID 83713
208-321-9300

DEPOSITORY

WELLS FARGO BANK, N.A.
877 WEST MAIN STREET
BOISE, ID 83702
208-389-4020

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ZIONS PUBLIC FINANCE, INC.
800 WEST MAIN STREET, SUITE 700
BOISE, ID 83702
208-501-7533

WEST ADA SCHOOL DISTRICT
2025-2026 Budget Development Calendar

December 2024 and January 2025

1. Identify, cost, and prioritize major maintenance, remodeling, construction, and repair projects.
2. Identify, cost, and prioritize capital outlay (equipment) needs.
3. Submit major maintenance and capital outlay requests to Director of Facilities.

February 2025

1. Formulate general fund needs:
    a. Project student enrollment.
    b. Compile lists of all general fund requests. (Administrators/Directors)
    c. Prioritize general fund requests. (Administrators/Directors)
    d. Identify cost accreditation requirements. (Directors)
2. Identify requirements of the bond interest and redemption fund.
3. Project revenue and expenditures to end of budget year.
4. Board authorization to set Budget Hearing for June 8, 2026 (I.C. 33-801).
5. Prioritize Capital Outlay Requests.

March 2025

1. Project revenue for all funds.
2. Submit all current year budget amendments to the Chief Financial Officer by March 14.
3. Submit all general fund budget requests for 2025-2026 by March 14 to Chief Financial Officer (Administrators/ Directors).

April 2025

1. Notify County Clerk of budget hearing date and location by April 30 (I.C. 63-802A).
2. Collaborate, examine alternatives, and recommend balanced budgets.
3. Finalize preliminary budgets with staff and Board by the fourth week in April.

May 2025

1. Prepare advertisement for budget hearing.
2. Budget Workshop for Board of Trustees. (Chief Financial Officer)
3. Distribute preliminary budget to Trustees.
4. Allocate amounts to new principals' budgets.
5. Provide access to the 2025-2026 purchase order system for new supply orders. (Senior Accountant)
6. Have Budget Notice ready for Publication May 23rd by 5 pm.
7. Post/Publish Budget Notice by May 30 (I.C. 33-402).

June 2025

1. Hold Budget Hearing June 9, 2025 (I.C. 33-801). (Trustees)

July 2025

1. Submit a copy of the final amended budget/adopted budget to the State Department of Education and other entities as required (I.C. 33-701 (7)).
2. Post approved budget on website (I.C. 33-357B(vii)).

August 2025

1. Send copies of current budget activity to each building.
2. Amend budgets to reflect new grant awards.

September 2025

1. Collect average daily attendance data during the first weeks of school to determine eligibility for an emergency tax levy (I.C. 63-803).
2. Certify budget to the county commissioners on or before September 3, unless placed on extension.
3. Advertise the emergency levy.

October 2025

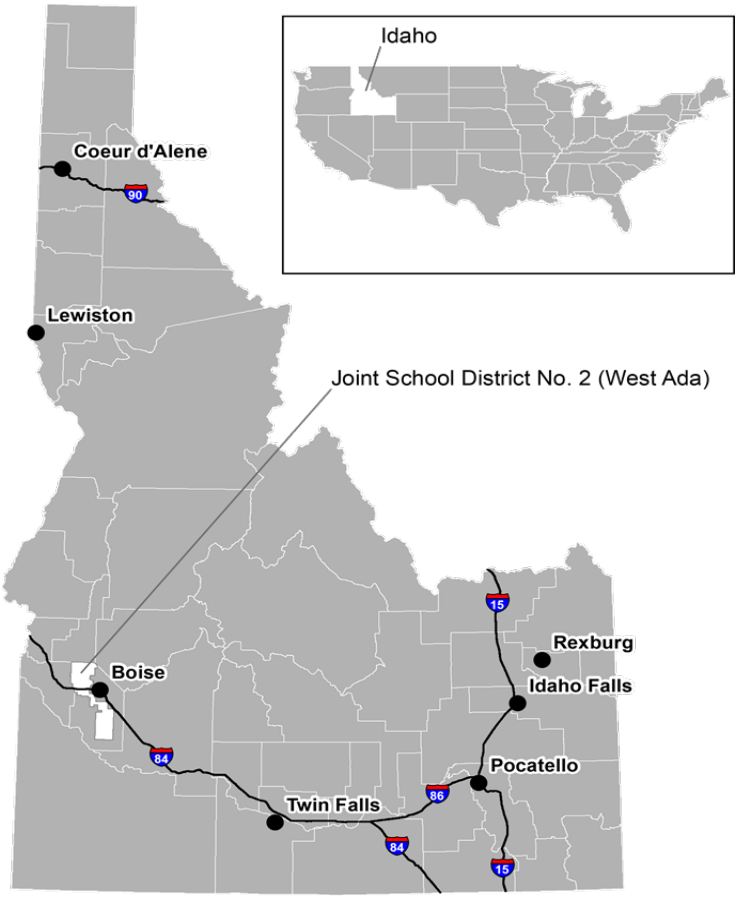
1. Amend principals' budgets per September enrollment data.
2. Submit disclosure information to Zions Bank to update/post on EMMA.
3. Confirm disclosure information has been posted.

THE DISTRICT

Each school district in Idaho, including Joint School District No. 2, operates as a corporate entity, as stipulated in Idaho Code 33-301. In this capacity, the district has the legal ability to initiate and respond to lawsuits and acquire, hold, and transfer real and personal property essential for its operational needs. Furthermore, it is authorized to issue negotiable bonds and incur other forms of debt in accordance with legal provisions.

The authority to govern is vested in a board of trustees, as delegated by the state (Idaho Code 33-501). According to Idaho law, the board of trustees for each school district possesses the power to levy taxes for educational purposes. Furthermore, each school district in Idaho functions as a political subdivision of the state.

Joint School District No. 2, operating under the name West Ada School District, delivers public education to approximately 38,207 students from preschool through grade 12. The District spans roughly three hundred eighty-four (384) square miles across Ada and Canyon Counties in Idaho. It serves Meridian, Eagle, and Star communities, and parts of Garden City, west Boise, southwest Boise, and surrounding rural areas.



The District currently serves a total of fifty-eight (58) schools, categorized as follows:

- Twenty-four (24) elementary schools (grades Pre-K to 5)
- Eight (8) Schools of Choice (grades K to 5, with one institution serving grades K to 8)
- Eleven (11) middle schools (grades 6 to 8), which include two alternative schools
- Nine (9) high schools (grades 9 to 12), featuring two (2) alternative schools and one (1) school of opportunity
- One (1) International Baccalaureate high school (Renaissance IB)
- One (1) Idaho Fine Arts Academy (grades 6 to 12)
- One (1) Virtual School House (grades 9 to 12)

The West Ada School District is recognized for its educational excellence at the state, regional, and national levels. This commendation is largely attributable to the exceptional teaching staff and support personnel. Additionally, our community's unwavering commitment to West Ada's students and schools plays a significant role in our success. However, regardless of our current achievements, there remains a pressing need for continuous improvement. The rapidly evolving economy and the increasing expectations placed on our students to acquire essential skills for future workplace success necessitate that the District enhance its educational offerings to adapt to a changing world.

Continuous Improvement Plan (Policy 100.1)

The District administration will annually formulate a continuous improvement plan in accordance with the provisions established in the Idaho Code and the Idaho Administrative Procedures Act (IDAPA) rule.

The mission of West Ada School District is *Preparing Today's Students for Tomorrow's Challenges.*

STRATEGY

The strategy for West Ada School District is College and Career Ready. To accomplish this Mission, the District will work towards students graduating with the knowledge and experience to be both College and Career ready, with the following qualities:

Responsible individuals who make good choices, think before they act, help, and take care of others, accept responsibility for their actions, and recognize, appreciate, and use their given talents.

Engaged learners who ask questions and seek answers, think critically, learn from their mistakes, and who continually develop and apply reasoning skills to life experiences.

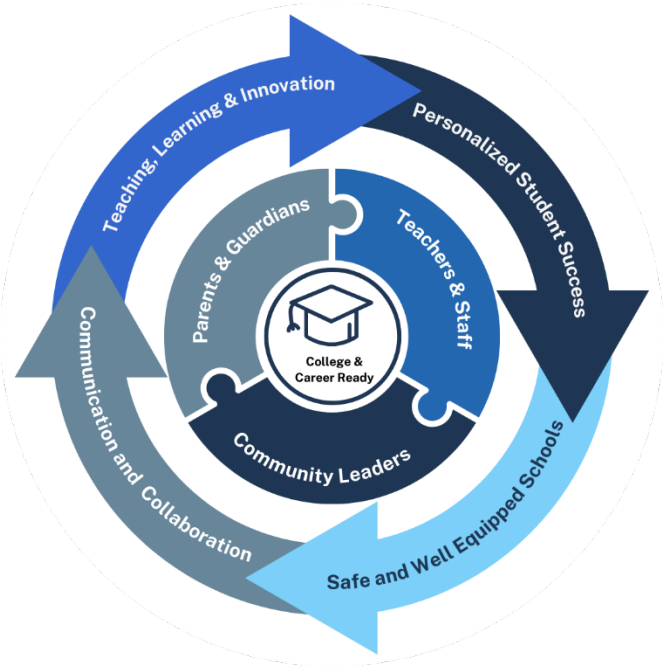
Accountable citizens who serve the community and respect others.

Dedicated students who demonstrate a desire to learn through research, reasoning, questioning and practical application.

Your future leaders, professionals, workforce, and stewards of change.

The District Strategic Plan focuses on four areas:

- Communication and Collaboration –We will communicate proactively and honestly and foster conditions for effective collaboration between all partners.
- Personalized Student Success: We will enhance personalized attention through data–driven approaches to empower each student to succeed.
- Safe and Well-Equipped Schools – We will provide safe, robust educational environments that maximize student learning, achievement, and growth.
- Teaching, Learning, and Innovation – We will emphasize excellence both in the classroom and beyond, in places ripe for inquiry and experimentation.



Section I: Student Achievement and Growth Metrics – Current & Previous Year Performance Targets

Goal	Performance Metric	2024-25 Performance Targets (Previously chosen by LEA)	2025-26 Performance Targets (LEA Chosen)
All students will be college and career ready	4-year cohort graduation rate	2024 cohort	2025 cohort (2024 / 2025) Draft goal is a 3% increase to the cohort when applicable
		88%	(89%) 90%
All students will be prepared to transition from middle school / junior high to high school	% students who score proficient on the grade 8 Math ISAT	58%	(56.3 /54.1) 62.5%
	% students who make adequate growth on the grade 8 Math ISAT	69%	
	% students who score proficient on the grade 8 ELA ISAT	70%	(68.9 / 68.4) 76.0%
	% students who make adequate growth on the grade 8 ELA ISAT	71%	
All students will be prepared to transition from grade 6 to grade 7	% students who score proficient on the grade 6 Math ISAT	57%	(55.4 / 55.1) 62.2%
	% students who make adequate growth on the grade 6 Math ISAT	71%	
	% students who score proficient on the grade 6 ELA ISAT	70%	(68.3 / 67.9) 74.0%
	% students who make adequate growth on the grade 6 ELA ISAT	80%	

Section II: Literacy Proficiency & Growth Metrics – Current & Previous Year Targets

Goal	Performance Metric	2024-25 Performance Targets (Previously chosen by LEA)	2025-26 Performance Targets (LEA Chosen) (2024 / 2025) Draft goal is a 3% increase to the cohort when applicable
All students will demonstrate the reading readiness needed to transition to the next grade	% students who score proficient on the Kindergarten Spring IRI	75%	(72 / 82) 85%
	% students who score proficient on the Grade 1 Spring IRI	73%	(75 / 75) 85%
	% students who score proficient on the Grade 2 Spring IRI	76%	(77 / 79) 78%
	% students who score proficient on the Grade 3 Spring IRI	78%	(82 / 81) 82%
	% students who score proficient on the Grade 4 ELA ISAT	66%	(65.4 / 66.6) 66.2%
	% students who make adequate growth on the Grade 4 ELA ISAT	72%	

Section III A: How LEA Measures Progress Towards Literacy Goals and Targets

Performance Metric	2023-23 Performance Targets (previously chosen by LEA)	SY 2023-24 Results	2024-25 Performance Targets (LEA Chosen) (2024 / 2025) goal
3rd Grade Reading Proficiency - ISIP	79.0%	81.87%	(80.42 / 81.87) 78%
3rd Grade ISAT ELA	63.1%	64.8%	(60.1 / 64.8) 66%
Kindergarten Reading Proficiency – ISIP	77.0%	71.97%	(74.23 / 71.97) 75%
Kindergarten Reading Proficiency – ISIP	75%	82%	85%

GRADE LEVEL(S)	Aug – Oct Instructional/ Assessment Timeframe	Oct – Dec Instructional/ Assessment Timeframe	Dec – Feb Instructional/ Assessment Timeframe	Feb – May Instructional/ Assessment Timeframe
Kindergarten ELA	• Finalize long-term 2025-26 academic goals • IRI (ISIP) Early Literacy Assessment • iReady ELA diagnostic	• IRI (ISIP) Early Literacy Assessment	• IRI (ISIP) Early Literacy Assessment • iReady Reading Diagnostic	• IRI (ISIP) Early Literacy • iReady ELA Diagnostic
1st Grade ELA	• Finalize long-term 2025-26 academic goals • IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic	• IRI (ISIP) Early Literacy Assessment	• IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic	• IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic
2nd Grade ELA	• Finalize long-term 2025-26 academic goals • IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic	• IRI (ISIP) Early Literacy Assessment	• IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic	• IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic
3rd Grade ELA	• Finalize long-term 2025-26 academic goals • IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic	• IRI (ISIP) Early Literacy Assessment	• IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic	• IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic
4th Grade ELA	• Finalize long-term 2025-26 academic goals • IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic	• iReady ELA Progress Monitoring	• iReady ELA Diagnostic	• ISAT ELA (May) • iReady ELA Diagnostic
5th Grade ELA	• Finalize long-term 2025-26 academic goals	• iReady ELA Progress Monitoring	• iReady ELA Diagnostic	• ISAT ELA (May) • iReady ELA Diagnostic
	• IRI (ISIP) Early Literacy Assessment • iReady ELA Diagnostic			
6th-8th Grade ELA	• Finalize long-term 2025-26 academic goals • IRI (ISIP) Early Literacy Assessment • iReady ELa Diagnostic	• iReady ELA Progress Monitoring	• iReady ELA Diagnostic	• ISAT ELA (May) • iReady ELA Diagnostic
9th-11th Grade ELA	• Finalize long-term 2025-26 academic goals • IRI (ISIP) Early Literacy Assessment • iReady ELA	• iReady ELA Progress Monitoring	• iReady ELA Diagnostic	• ISAT ELA (May) • iReady ELA Diagnostic

Section III B: Narrative on Measuring Literacy Progress

West Ada School District is measuring progress towards literacy targets by utilizing the Local Education Agency (LEA) chosen metrics and the instructional/assessment calendar as outlined above.

Section IV: Mathematics Proficiency & Growth Metrics – Current & Previous Year Targets

Goal	Performance Metric	2024-25 Performance Targets (Previously chosen by LEA)	2025-26 Performance Targets (LEA Chosen) (2024 / 2025) Draft goal is a 3% increase to the cohort when applicable
All students will demonstrate the mathematics readiness needed to transition to the next grade	% students who score proficient on the Grade 3 Math ISAT	67%	(65.9 / 64.6) 67.6%
	% students who score proficient on the Grade 4 Math ISAT	67%	(65.5 / 65.0) 67.6%
	% students who score proficient on the Grade 5 Math ISAT	67%	(60.6 / 59.2) 68.0%
	% students who score proficient on the Grade 6 Math ISAT	62%	(55.4 / 55.1) 62.2%
	% students who score proficient on the Grade 7 Math ISAT	57%	(57.0 / 59.5) 58.1%
	% students who score proficient on the Grade 11 Math ISAT	45%	(43.7 / 43.6) 46.6%
	% students who make adequate growth on the Grade 8 Math ISAT	69%	
	% students who make adequate growth on the Grade 11 Math ISAT	48%	

Section IV A: How LEA Measures Progress Towards Mathematics Goals and Targets

Performance Metric	2024-25 Performance Targets (previously chosen by LEA)	SY 2024-25 Results	2025-26 Performance Targets (LEA Chosen)
8th Grade ISAT Math	58%	54.1%	(56.3 /54.1) 62.5%
11th Grade ISAT Math	45%	43.6%	(43.7 / 43.6) 46.6%

GRADE LEVEL(S)	Aug – Oct Instructional/ Assessment Timeframe	Oct – Dec Instructional/ Assessment Timeframe	Dec – Feb Instructional/ Assessment Timeframe	Feb – May Instructional/ Assessment Timeframe
Kindergarten Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• iReady Math Diagnostic
1st Grade Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• iReady Math Diagnostic
2nd Grade Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• iReady Math Diagnostic
3rd Grade Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• ISAT Math (May) • iReady Math Diagnostic
4th Grade Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• ISAT Math (May) • iReady Math Diagnostic
5th Grade Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• ISAT Math (May) • iReady Math Diagnostic
6th-8th Grade Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• ISAT Math (May) • iReady Math Diagnostic
9th-11th Grade Math	• Finalize long-term 2024-2025 academic goals • iReady Math Diagnostic	• iReady Math Growth Monitoring	• iReady Math Diagnostic / Math Growth Progress Monitoring	• ISAT Math (May) • iReady Math Diagnostic

Section IV B: Narrative on Measuring Mathematics Progress

West Ada School District is measuring progress towards mathematics targets using the Local Education Agency (LEA) chosen metrics and the instructional/assessment calendar as outlined above.

Section VIII: College and Career Advising – LEA Chosen Performance Metrics

Performance Metric	2024-25 Performance Targets (previously chosen by LEA)	SY 2024-25 Results (if available)	2025-26 Performance Targets (LEA Chosen)
Number of high school students who graduate with an associate's degree and/or CTE certificate.	CTE: 755 AA Degree: 160	CTE: 957 AA Degree: 145	CTE: 1000 AA Degree: 160

Section IX: Report of Progress Narrative:

In West Ada, we are dedicated to increasing student achievement through a steadfast commitment to common K-12 foundational practices through a system of district-wide Professional Learning Communities (PLCs).

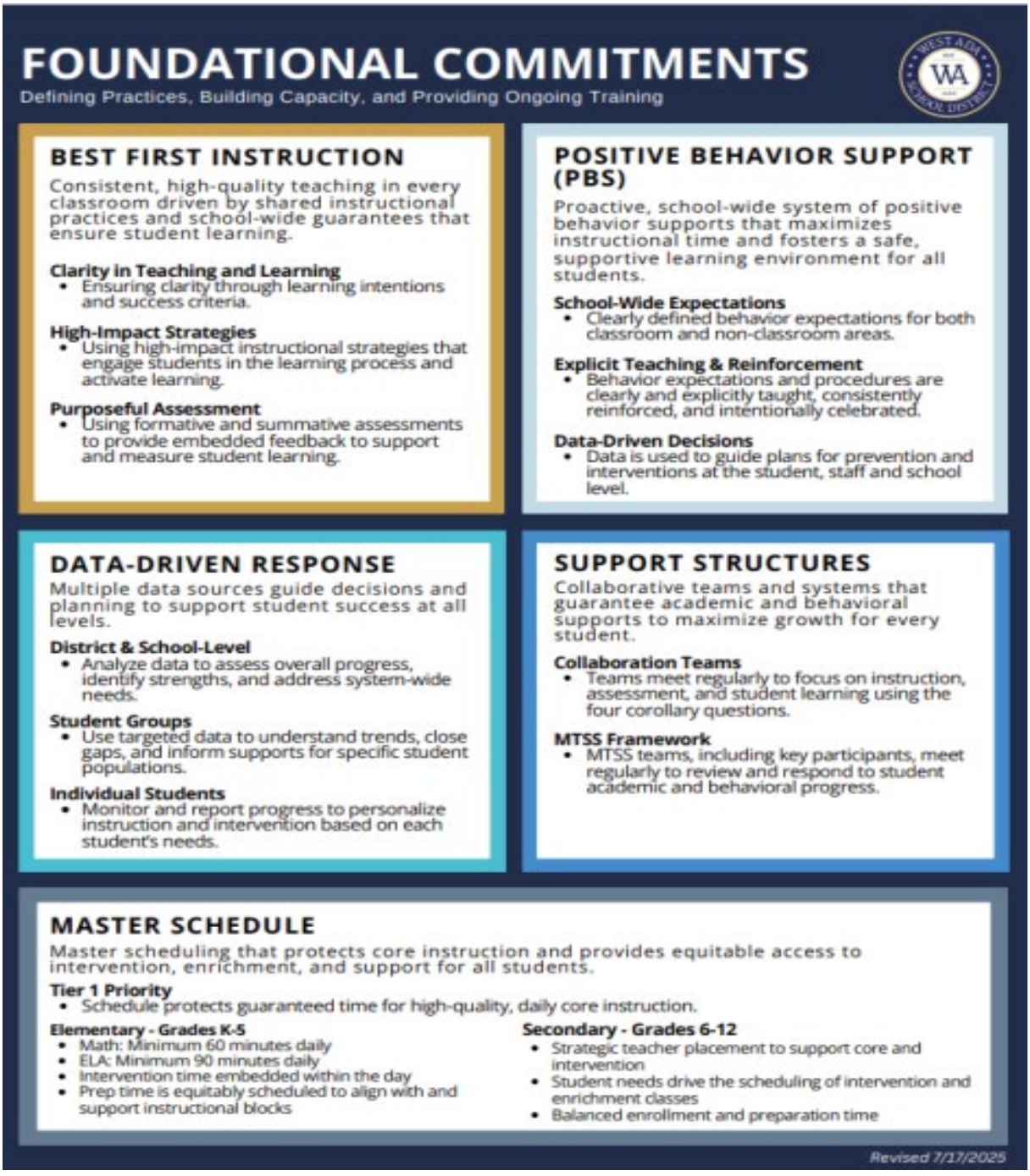
We ensure improvement toward each commitment through a process of shared learning, targeted support, and mutual accountability. This process begins with the co-creation of achievement goals correlated with improved foundational commitment practices. Our principal PLC teams, led by the Directors of Instruction, create opportunities for embedded professional development. This includes vertical (above/below grade levels) and horizontal (cross-curricular) instructional rounds at all school sites. Additionally, the West Ada Leadership Institute establishes on-going training for school leaders to ensure there is a common understanding of 'how' to be an effective instructional leader and improve student learning outcomes in all collaborative teams.

Our collaborative teams include teachers in all content areas, specialists, pupil support, classified staff, building administration, and district leadership. Each team proactively and reactively responds to student learning data at all levels. Student learning data is generated through multiple forms of common metrics through our district-wide assessment calendar.

Our district-wide assessment calendar creates a sequence for our K-12 common instructional calendars. Each quarter of the school year represents instructional unit(s) toward prioritized standards, common assessments of the prioritized standards, analysis of mastery toward the prioritized standards, collaborative team instructional planning, and implementation. This four-part sequence is repeated throughout the school year. The strength of this system lies in a formative rather than a summative analysis of our impact of teaching and student supports on proficiency of essential standards. West Ada does not wait until the end of the year to make instructional adjustments; rather, we make these adjustments after data-informed decisions on a 7 week sequence.

The instructional and assessment sequence of our district-wide calendar creates the structures and processes whereby collaborative teams respond to four PLC guiding questions: 1) What do we want our students to know? 2) How will we know our students have learned it? 3) How will we respond when our students have learned it? 4) How will we respond when our students have not?

Responding to whether students have learned priority standards, based on our common and end-of-year assessments, starts with defining our short and long-term academic goals. Collaborative teams create short-term goals at the beginning of each instructional sequence. West Ada's Continuous Improvement Plan defines our long-term goals. These goals are co-constructed with administrators, instructional leaders, and school leadership teams.



Student achievement is a celebration in every classroom at every school in West Ada. West Ada set ambitious long-term goals in the 2024-2025 CIP. Below are a few highlights of our students' remarkable continued achievements:

- Fifty-seven percent (57%) of West Ada students (in grade levels assessed 3-8, 11) demonstrated proficiency in Mathematics as measured by the Spring 2025 ISAT; previously fifty-seven point four percent (57.4%) on the Spring 2024 ISAT.
- Sixty-nine point one percent (69.1%) of West Ada students (in grade levels assessed 3-8, 11) demonstrated proficiency in ELA as measured by the Spring 2025 ISAT; previously Sixty-eight point nine percent (68.9%) on the Spring 2024 ISAT. This increase in proficiency is indictive of achievement since 2023.
- Creating structures to ensure high-impact Tier 1 instruction, including enhanced phonics instruction, resulted in an increase of ten percent (10%) with kindergarten early literacy as measured by the IRI.
- West Ada K-3 students demonstrated overall proficiency of seventy-nine percent (79%) as measured by IRI in Spring 2025. This is eleven percent (11%) higher than the State average.
- Nine hundred fifty-seven (957) students earned CTE diplomas, a twenty-eight percent (28%) increase from the previous year, demonstrating stronger program completion rates and workforce readiness.

Section X: Staff Performance – Previous Year Results & Current Year Performance Targets

Grade(s)	Subject	Performance Metric	Assessment Tool	2024-25 Performance Targets (LEA Chosen)	2024-25 Results	2025-26 Performance Targets (LEA Chosen)
K	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	73.4%	82%	85%
1	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	73.4%	75%	85%
2	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	76.2%	79%	78%
3	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	IRI	78%	81.1%	82%
3	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT ELA	83.5%	63.2%	66.2%
4	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT ELA	66.1%	66.6%	66.2%
5	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT ELA	66.7%	71.0%	69.6%
6	ELA teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT ELA	71.9%	67.8%	74%
7	ELA teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT ELA	69.7%	73.0%	70.8%
8	ELA teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT ELA	73.7%	68.4%	76.0%
11	ELA teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT ELA	72.7%	72.9%	71.4%
3	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Math	67.2%	64.6%	67.6%
4	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Math	67.2%	65.0%	67.6%
5	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Math	66.8%	59.2%	68.0%
6	Math teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Math	61.8%	55.1%	62.2%
7	Math teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Math	56.5%	59.5%	58.1%

8	Math teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Math	58.1%	54.1%	62.5%
11	Math teachers	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	ISAT Math	44.6%	43.6%	57.1%
K-5	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Teacher constructed assessments	88.7%	84.71%	85.55%
K-5	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Pre-Post tests	86.0%	84.03%	84.87%
K-5	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Performance Based Assessments	88.2%	84.42%	85.26%
6 to 8	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Teacher constructed assessments	86.2%	84.90%	85.74%
6 to 8	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Pre-Post tests	86.1%	82.71%	83.53%
6 to 8	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Performance Based Assessments	86.0%	84.37%	85.21%
9 to 12	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Teacher constructed assessments	87.1%	87.94%	88.81%
9 to 12	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Pre-Post tests	87.9%	88.18%	89.06%
9 to 12	All Subjects	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Performance Based Assessments	89.0%	88.37%	89.25%
12	Social Studies	% of students taught by staff in this grade (or grade band) and subject group that meet measurable student achievement targets or success indicators on the assessment tool	Civics test	89.7%	86.5%	88.5%

Cost of Significant Goals

The West Ada School District is allocating $1.8 million to create seventeen (17) new administrative positions,including Deans of Student Achievement, to better address the evolving needs of students. Many elementary schools within the district are experiencing behavioral issues that go beyond mere distractions. The Deans of Student Achievement will undertake the following responsibilities:

- Lead the implementation of support systems for students facing academic or behavioral challenges.
- Support literacy instruction and special education programs.
- Foster positive learning environments.
- Enable elementary principals to concentrate more directly on educational leadership.
- Cultivate a robust pipeline of future school administrators.

Additionally, the district is investing approximately $400,000 in eight (8) security officers for middle schools.

The West Ada School District is continuing to reduce its reliance on ESSER funding and thus $2.8 million in custodial expenses were placed back into the General Fund to ensure the District can maintain full-time equivalent (FTE) staff in future operating periods.

All elementary schools throughout West Ada School District have implemented full-day kindergarten programs. The District continues to allocate $7.1 million from state literacy funding to full-day kindergarten.

The West Ada School District’s full-day kindergarten program is designed to support the development of children’s social, emotional, creative, cognitive, and physical skills, providing a solid foundation for success in school and throughout life. This program offers meaningful instruction through an enriched curriculum, emphasizing expanded language arts experiences, including drama, speaking, writing, and reading. In addition, students receive enrichment in mathematics, social studies, science, music, physical education, computer literacy, and library studies. Students engage in a variety of learning opportunities thoughtfully designed to encourage exploration, discovery, and personal growth.

The District will allocate $1.1 from state professional development funds to provide professional development that supports instructors and pupil services staff to increase student learning, mentoring, and collaboration. The District will allocate $286,898 for dyslexia professional development.

Other Revenue Sources

The District implements an athletic/activity fee program, commonly referred to as "pay to participate." Tuition is collected from middle and high school students who wish to engage in sports and extracurricular activities. The budget for this program for the 2025-2026 fiscal year is set at $901,223, with revenues recorded in Fund 242, the Special Revenue Fund. These funds primarily cover salaries and benefits for coaches and advisors, as well as transportation to and from activities.

Additionally, the District offers a public driver’s education program that focuses on the fundamentals of driving, placing a strong emphasis on defensive driving techniques. This program's budget is recorded in Fund 241, Driver Education. Revenues are generated from the State Department of Education and through tuition fees, which will remain unchanged at $275 for the 2025-2026 academic year.

The District also provides a Summer School program for middle and high school students, serving as an extension of the academic year. This six-week program offers an ideal environment for students who need to recover credits or accelerate their studies. Funding for at-risk students is provided by the State, while students who do not meet at-risk criteria are required to pay tuition for the summer program. For the 2025-2026 summer school budget of $586,133, approximately $20,750 is expected to be generated from student tuition.

Furthermore, revenue from cell tower leases, farm leases, and rental income amounts to approximately $723,700. These revenues are accounted for within the General Fund's rental income budget.

FINANCIAL REPORTING STRUCTURE

Basis of Accounting

The District's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States, as applied to local governmental units and in compliance with state laws governing school districts. The Governmental Accounting Standards Board (GASB) serves as the recognized authority for establishing accounting and financial reporting standards for governmental entities.

Budgets for governmental fund types are adopted in accordance with Generally Accepted Accounting Principles (GAAP). Governmental activities are reported in government-wide financial statements using the economic resources measurement focus and accrual basis of accounting, where revenues are recognized when earned and expenses when incurred, regardless of cash flow timing. In contrast, governmental funds use the current financial resources measurement focus and the modified accrual basis. Under this method, revenues are recognized when they are both measurable and available - meaning the amount can be determined and is collectible within the current period or soon enough thereafter to cover current obligations.

Classification of Revenue and Expenditures

Budget Expenditures and Revenues

Budget expenditure and revenue categories used by school districts are established by the State Department of Education. Deviations from these categories are made only as necessary to comply with Idaho statutes. The official guide for school district financial reporting in Idaho is the *Idaho Financial Accounting Reporting Management System (IFARMS)*.

Revenues

School district revenues are classified by fund and by source. The five (5) primary revenue source categories and examples from each are as follows:

- **Local** – General maintenance and operations property tax levy; investment earnings
- **Intermediate** – County funds distributed to the district
- **State** – State education support; state driver education
- **Federal** – Food service programs; special education funding
- **Other** – Bond proceeds; sale of district assets

Expenditures

District expenditures are grouped into five (5) major functional areas. Each function is further broken down into sub-programs and specific expenditure objects. The following section defines each function and provides examples of associated program expenditures.

- **Instruction – 500000**
  This function includes all program areas involving direct interaction between teachers and students, as well as related costs directly attributable to instructional programs. Each program may be further sub-classified to meet individual district needs. Expenditures are categorized by object, such as salaries, benefits, purchased services, supplies and materials, and capital outlay.
- **Support Services – 600000**
  This function encompasses pupil and staff support services, general and school administration, business services, operations, and transportation. Like instructional expenditures, support services can be sub-classified by program and are itemized by object.
- **Non-Instructional Services – 700000**
  This category covers food service and community service programs. These expenditures may be included in the general fund or accounted for separately, with additional sub-classifications and coding.
- **Facility Acquisition Services – 800000**
  This function includes expenditures for land acquisition, planning, new construction, remodeling, building additions, and site improvements.
- **Other Services – 900000**
  This classification includes transactions such as debt service, fund transfers, and contingency reserves, which are often essential for budgeting purposes.

These five expenditure functions may be applied, with certain limitations, to any fund within the school district's financial framework.

Governmental Funds

Governmental funds are used to account for the District’s general operations, including the receipt and use of legally restricted resources, acquisition or construction of capital assets, and the repayment of general long-term debt. Major governmental funds include the General Fund, Debt Service Fund, Special Activity Fund, and Capital Projects Fund. All other governmental funds are classified as non-major.

- **General Fund** – The primary operating fund, accounting for all financial resources not required to be reported in other funds.
- **Special Activity Fund** – Accounts for revenue sources legally restricted to specific purposes.
- **Debt Service Fund** – Used for servicing general long-term debt not financed by proprietary or trust funds.
- **Capital Projects Fund** – Accounts for major capital asset acquisition or construction not financed by proprietary or trust funds.

Fiduciary Funds

Fiduciary funds are used to report assets held by the District in a trustee or agency in capacity for others, including students, schools, or outside entities.

- **School Activity Fund** – An agency fund used to account for assets held by the District on behalf of individual schools and student organizations.

Capital Budgeting

The District uses the School Plant Facilities Fund to support building remodels and additions, major maintenance projects (such as roofing and paving), locker room and gym floor upgrades, portable classrooms, equipment, and land acquisition for future school sites.

The current School Plant Facilities levy was approved by voters on March 14, 2017, authorizing up to $16 million annually for ten (10) years. This fund is supported by property tax revenue and investment earnings.

House Bill 521 replaced Lottery funding with Fund 436 — School District Facilities Modernization Funds — allocating $154 million to be used over a ten (10) year period for facility remodels and construction.

While difficult to quantify, many capital improvements also reduce General Fund expenditures. For example, replacing roofs, floors, or boilers decreases ongoing maintenance and repair costs, allowing funds to be redirected to other priorities.

Capital projects follow the District's standard budget process. Requests are submitted by schools to the Administrator of Buildings and Grounds by December 31. These are prioritized in February, reviewed by the Chief Operations Officer, and presented to the Superintendent and Board of Trustees as part of the annual budget process outlined in the West Ada Budget Development Calendar.

Budget Administration and Management Process

The District employs formal budgetary integration as a management control mechanism throughout the fiscal year for all funds. Legal budgetary control is established based on total revenues and expenditures.

Each program's budget is overseen by a designated district administrator, supervisor, or staff member, who is responsible for managing their program within the limits of the adopted budget.

The District's financial management system, Qmlative, enforces budgetary control by requiring all expenditure requests to include a valid budget account number. Furthermore, expenditures cannot be processed unless it falls within the approved and available budget amounts.

Encumbrance accounting is utilized as an extension of formal budgetary integration in all governmental funds. Under this system, purchase orders, contracts, and other expenditure commitments are recorded to reserve the corresponding portion of the appropriation.

The accounting system provides timely, real-time information on uncommitted appropriations and unrealized revenues, enabling budget managers to access current budget status at any time.

Budget adjustments are permitted during a portion of the fiscal year. However, changes such as additions or increases to program budgets require Board approval through the annual budget amendment process.

Department Summaries

The Organization Section includes an organizational chart showing each budget manager's responsibilities. Budget managers oversee departments that manage various revenue sources. Department, fund, and program summaries link revenues to District goals. More detailed cost information is provided in the Financial Section.

Department of Data-Driven Response

Aimee Larsen, Director of Data-Driven Response

MISSION

Supporting parents, teachers, and administrators in preparing today's students for tomorrow's challenges. This mission statement is the foundation of the department's goals and the focus of daily operations.

DEPARTMENT DESCRIPTION

The department oversees the administration of assessments required by the District and by the State of Idaho. At the district level, the department facilitates the design, selection, and administration of high-quality assessments that provide: 1) measures of academic growth over time 2) accurate evidence of student learning 3) screening, progress monitoring, and diagnostic tools for the Multi-Tiered System of Support (MTSS) 4) information to guide, monitor and adjust instruction. The department oversees all student assessment data and makes data readily available to all stakeholders to assist in determining evidence of impact.

DEPARTMENT GOALS

- A Comprehensive Assessment System will be developed to support the achievement of our District Smart Goals:
    - Identify/develop understanding of assessment data and how it is aligned to the ISAT achievement goals.
    - Continue to refine our Literacy Intervention Plan to implement highly effective instructional programs and strategies identified in this year's data to meet the Idaho Reading Indicator goal.
    - Successfully deploy data models developed to provide timely, meaningful, and actionable data that informs and supports excellent instructional practice and decision-making.
    - Successfully deploy data collection systems and notification automation to support a wide range of student data used to a school's systematic response to students' diverse needs.
    - Provide professional development to end users to help them with data analysis and data model interpretation.
    - Analyze subgroup data to identify actions that enhance or inhibit the academic achievement for our subgroups and deploy resources to address the underachievement in the sub population of the subgroups.

- Ensure the District meets the State's accountability requirements.
    - Implement the State's Accountability Plan.
    - Ensure continued compliance and responsible resource allocation to meet the Literacy Intervention Plan and Dyslexia Screener requirements and ensure improved student achievement.
    - Ensure professional and ethical administration of state and local assessments.

- Develop Assessment and Reporting Guidance.
    - Create Elementary and Secondary Reporting Guidance to ensure that our reporting is a transparent measure of student's learning progression through the identified proficiency standards.
    - Develop a bank of resources to support staff in their response to data and their reporting of data.

REVENUE SOURCES

- General Fund
    - Function 512000 – Elementary Education
    - Function 515000 – Secondary Education
    - Function 621000 – Instructional Improvement
- Self-Funding Activities
    - 315 Literacy
    - 332 State Support Remediation

Department of Data-Driven Response - Continued

Aimee Larsen, Director of Data-Driven Response

MAJOR ACCOMPLISHMENTS

- Streamlined a system for data collection, cleaning, and storage in the data warehouse.
- Created detailed administration guidance documents for all state and district assessments. Provided systematic training for building assessment leads to administering state assessments with validity and reliability.
- Developed and implemented a district-wide benchmark/diagnostic assessment plan to monitor student progress in math and ELA for K-11.
- Created guidance for case managers regarding assessment of accommodations and designated supports.
- Administered a Tier 1 screener for Dyslexia 4-5 and organized data systematically to quickly identify those in need of Tier 2 diagnostics.
- Created instructional resources that align K-12 math and ELA curriculum with ISAT interim assessment released items, curriculum resources, and other supplemental resources.
- Designed and deployed a progress reports system for reporting to parents after diagnostic assessments in fall, winter, and spring.
- Deployed Power BI Assessment and Administration reports to give all certified employees access to student state and district assessment data models used to inform and support strong instructional practice and data-driven decision-making.
- Deployed Power BI Assessment and Achievement Safety Reports and data collection apps to provide behavior and other student support data to inform Positive Behavior Support practices and needed response at the district, school, classroom and individual student or teacher level.
- Developed protocol for cross departmental review of data and communication centered around district and building achievement goals.
- Created a data review process to streamline transition data and teacher input for 5th to 6th and 8th to 9th transitions, special education placements grades 5-11 and EL placements grades 5-11.
- Developed guidance documents and a professional development library for Elementary and Secondary Grading and Reporting.

STAFF

Position	FTE
Director of Data-Driven Response	1.00
Assessment Coordinator	1.00
Administrative Assistant	1.00
DIS Team	3.00
Total	**6.00**

Department of Communication

Michelle Edmunds, Chief Communications Officer

MISSION

The Department of Communication provides clear, efficient, and effective communications to the patrons of Joint School District No. 2.

DEPARTMENT DESCRIPTION

The Communication Department serves as the vital link connecting Joint School District No. 2 with the media and the wider community. Our primary goal is to foster transparency and clarity by effectively communicating the District's initiatives, achievements, priorities, and challenges to the public. Additionally, we ensure prompt and comprehensive responses to information requests in accordance with the Freedom of Information Act.

DEPARTMENT GOALS

- Develop and maintain positive, collaborative relationships with all stakeholders to strengthen support for the West Ada School District
- Standardize usage guidelines for district graphic brand assets to create uniform recognition and awareness of the brand.
- Utilize a variety of media to maximize awareness and support of the District's goals, objectives, and programs.
- Establish an effective employee communication plan to improve internal communication and employee engagement.
- Achieve coordinated communications, both internally and externally, regarding safety issues and crisis management.
- Maintain a proactive media relations program to enhance the District's image on local, state, and national levels.

MAJOR ACCOMPLISHMENTS

1. **Enhanced Community Engagement & Transparency:**
    - The District hosted its second year of the West Ada Podcast. The podcast provides an inside look at District initiatives, educational updates, and key issues in West Ada's education landscape, aiming to strengthen communication with parents, staff, and the broader community.
    - Expanded social media outreach to provide real-time updates, celebrate student and staff achievements, and address community concerns more effectively.
    - Strengthened the District's partnerships with local media outlets, ensuring accurate and timely coverage of important West Ada events, policies, and successes.
2. **Award- Winning Publications & Digital Media Excellence:**
    - The Communications Department was recognized by the National School Public Relations Association (NSPRA) for its outstanding work in school communication. Awards include:
        - Excellence in Digital Media: For innovative use of school media, video storytelling, and the District's website redesign to improve accessibility.
        - Outstanding Print Publications: Recognition for high-quality newsletters, annual reports, and other community-facing materials that effectively communicate District updates and initiatives.
    - Implemented new branding and design updates across District communication platforms to create a more cohesive and professional visual identity.
3. **Celebration & Promotion of Student and Staff Achievements:**
    - Successfully highlighted student accomplishments, such as:

Department of Communication – Continued

Michelle Edmunds, Chief Communications Officer

    - Mountain View High School Boys Swim Team winning the 2024 Southern Idaho Conference District Championship.
    - Barbara Morgan STEM Academy's students excelling in regional science competitions and innovation challenges.
    - Teachers and administrators receiving state and national recognitions for excellence in education and leadership.
  - Produced video and written features showcasing the hard work and dedication of students, teachers, and staff, fostering a stronger sense of pride and unity within the West Ada community.

4. **Improved parent & Stakeholder Communication:**
   - Enhanced website navigation and accessibility to provide parents with clearer, more organized resources on enrollment, District policies, school events, and academic programs.
   - Increased use of interactive tools, such as surveys and virtual town halls, to gather community input on key District initiatives and decisions.

REVENUE SOURCES

- General Fund
  - Function 631000 – Board of Education Program

STAFF

Position	FTE
Chief Communications Officer	1.00
Multimedia Specialist	1.00
Communication Specialist	1.00
Community Liaison	1.00
Total	**4.00**

Department of Curriculum

Dr. Dustin D. Barrett, Director of Curriculum

MISSION

To share the responsibility for learning and instructional excellence by leading, facilitating, and empowering educators to ensure career and college success for all students.

DEPARTMENT DESCRIPTION

Instructional improvement efforts are aimed at improving student achievement through comprehensive staffing and programming. This involves direct services, training, curriculum, new course development, and course revisions. As part of this, materials must be purchased that meet state standards, district curriculum, and student need. This function involves Director of Curriculum, Curriculum Coordinators, Academic Consultants and Coaches, Lead Teachers, and Administrative Assistant. The Assessment Department's work in collecting, analyzing, and providing data is critical to the success of all district programs.

DEPARTMENT GOALS

- Evaluate current curriculum to determine if it is guaranteed and viable and facilitate the identification of Priority Standards and Learning Targets measured using Proficiency Scales.
- Work with school leadership to support the needs of Professional Learning Communities that empowers educators to deliver Best First Instruction.
- Provide high-quality instruction and training in interventions that match students' needs and increase students' learning.
- Expand the capabilities of our K-12 schools to ensure preparedness for Career and College Success.
- Deliver quality professional learning that supports West Ada's Foundational Commitments.

FUNDING SOURCES

- General Fund
    - Function 621000 – Instructional Improvement
    - Function 524000 – Gifted & Talented
    - Function 622000 – Library Media
- Fund 223 State Professional Development Funds
- Fund 224 Leadership Premiums
- Fund 225 Advanced Opportunities
- Fund 265 Mastery Based Learning Grant

MAJOR ACCOMPLISHMENTS

- Evaluated current curriculum to determine if it is guaranteed and viable, facilitated the identification of priority standards and proficiency scales in over forty (40) courses that previously did not have these support materials.
- Developed and implemented proficiency scales across numerous secondary courses curricula.
- Improved assessment and reporting practices.
- Continued the work of aligning assessment and reporting practices district-wide at the secondary level.
- Started the work of reinforcing assessment and reporting practices district-wide at the elementary level.
- Facilitated professional development on Best First Instruction.
- Continued refinement and consistency in K-5 proficiency-based reporting.
- Worked with school leadership to support the needs of Professional Learning Communities which empowers educators to build professional knowledge and ownership.
- Provided high-quality instruction and training on interventions that match students' needs and increases students' levels of performance.
- Expanded the capabilities of our K-12 schools to ensure preparedness for Career and College Success.
- Support and implementation of learning resources and practices to facilitate research-based use of district 1-to-1 student devices.

Department of Curriculum - Continued

Dr. Dustin Barrett, Director of Curriculum

- Supported implementation of new curricular support materials adopted in 2022-2023 for K-5 math.
- Supported implementation of new curricular support materials for ELA K-5 which are aligned to the Science of Reading.
- Created alignment between all high schools regarding Concurrent Credit procedures and course offerings.
- Increased support and training for school registrars.
- Established benchmark assessments K-12 to provide educators and instructional leaders with actionable data to impact student learning.
- Continued instructional rounds in ELA and Math in grades K-12.
- Continued data talks with building administrators and building PLC teams to increase student learning growth.
- Developed resources and provided training opportunities for staff, students, and community members on the responsible use of generative artificial intelligence.

STAFF

Position	FTE
Director of Curriculum	1.00
Coordinators	6.00
Academic Consultants	7.00
Facilitator of AVID	1.00
Administrative Assistant	1.00
System Support Specialist	1.00
Lead Teachers	.90
Special Projects	.40
Total *	**18.30**

**Note some of the positions listed above are paid through other funds*.

Department of Federal Programs

Leslie Yingling, Administrator of Federal Programs

PURPOSE

The purpose of Federal Programs is to remove barriers to academic achievement, implement high impact instructional practices, and build a community of belonging and opportunity.

DEPARTMENT DESCRIPTION

This department provides instruction, intervention, testing, support services, and materials for disadvantaged, at risk, homeless and Multilingual (ML) students. Support for teacher and administrator training and continuous improvement of instruction is also provided through Title II funds (federal funds for support of teacher quality.)

PROGRAM GOALS

- Provide intervening and support services for disadvantaged and ML students.
- Provide ongoing professional development for administrators and teachers in all areas related to instructional improvement and improved student achievement outcomes.
- Provide social support services through regional Community Schools.
- Provide parent engagement and education opportunities.

REVENUE SOURCES

- General Fund
    - Function 512 – Elementary Education
    - Function 515 – Secondary Education
    - Function 621 – Instructional Improvement
- Title I-A, ESEA Improving Basic Education
- Title II, ESEA Teacher and Principal Quality
- Title III-A, ESEA LEP/Immigrant
- Title IV-A ESEA
- Refugee Grant
- LEP Enhancement Grant
- State LEP funds

MAJOR ACCOMPLISHMENTS

- Title-I programs provided over 6,000 students with additional instruction in reading and math.
- State LEP, Federal Funds, and numerous smaller grants provide support for over 3000 students in West Ada who are classified as Multilingual Learners.
- Translators/Interpreters and translation services were also provided for students and parents when needed.
- Title II provides instructional quality improvement through instructional coaches, staff development, and additional support to teachers and principals.
- Community Schools provide support for homeless, economically disadvantaged, foster students, and needed populations through social workers and community / school partnerships.

Department of Federal Programs - Continued

Leslie Yingling, Director of Federal Programs

STAFF

Position	FTE
Director of Federal Programs	1.00
Instructional and LEP Coaches	27.00
Title I and ML teachers	40.00
Federal Programs Coordinator	2.00
Social Worker	3.50
Family Advocate	3.00
Paraprofessionals	32.00
Administrative Assistants	4.00
Community School Liaisons	5.00
Total	**117.50**

Department of Finance

Dave Roberts, Chief Financial Officer

MISSION

The Finance Department is dedicated to the students, patrons, and staff of West Ada School District. The Finance Department serves with integrity to achieve excellence in accountability of all resources through leadership, guidance, compliance, and open communication.

DEPARTMENT DESCRIPTION

- The fiscal operations of the District encompass accounting, finance, payroll, and budgeting functions.
- Payroll processes are conducted with accuracy and efficiency, adhering to best practices and incorporating current tools and technologies where applicable.
- The District is committed to providing timely and effective support in matters related to compensation and benefits, employee services, payroll, and employee relations.

DEPARTMENT GOALS

- Develop and implement efficiencies in workflow and accounting systems to optimize operations and reduce redundancies.
- Strengthening administrators' ability to manage their budgets by providing targeted training and delivering responsive, high-quality customer service to support school district personnel.
- Collaborate with schools to ensure accurate and efficient accounting of Associated Student Body (ASB) funds in compliance with district policies and state regulations.
- Support continued growth of the District's Fund Balance while maintaining maximum financial flexibility and prioritizing the needs of students and staff.
- Enhance collaboration and alignment between the district budget and strategic goals, ensuring resources are allocated to support student success and organizational effectiveness.
- Successfully implemented the QMLATIV financial system.

MAJOR ACCOMPLISHMENTS

- Received the Meritorious Budget Award for the 2024–2025 Annual Budget from the Association of School Business Officials International.
- Achieved a clean audit opinion.
- Improved communication, consistency, and alignment between District-level and school-based finance operations.

FUNDING SOURCE

- General Fund - Function 651000 – Business Operations

STAFF

Position	FTE
Chief Financial Officer	1.00
Controller	1.00
Assistant Controller	1.00
Payroll Manager	1.00
Budget Analyst	1.00
Accountants	2.00
Accounting Tech	1.50
Payroll Clerks	4.40
Medicaid Billing	2.50
Total	**15.40**

Department of Human Resources

Renee Senander, Chief Human Resource Officer
Staci Low, Director of Human Resources

MISSION
To deliver impeccable customer service to support all employees of West Ada School District.

DEPARTMENT DESCRIPTION
- Recruit, hire, develop and retain high-quality staff.
- Provide quick resolution to employee grievances.
- Provide support and guidance to principals related to professional improvement plans for all certified staff.

DEPARTMENT GOALS
- Develop a dashboard of statistics regarding our personnel and other Human Resource related data to report to our leadership and to the Board of Trustees.
- Improve onboarding and training processes for classified employees.

MAJOR ACCOMPLISHMENTS
- Personnel staff implemented benefits and open enrollment software.
- An electronic administrator handbook was created and posted online.
- Began the process of bringing on a new ERP system (QMLATIV).

FUNDING SOURCE:
- General Fund
    - Function 651000 – Business Operations
    - Function 613000 – Registration & Attendance

STAFF

Postition	FTE
Chief Human Resource Officer	1.00
Director of HR	1.00
Personnel Supervisor	1.00
Personnel Clerks	5.50
District Registrar	1.00
Absence Reporting Coordinator	1.00
Absence Reporting Clerk	1.00
Admin Asst	1.00
Admin Asst - Lead	1.00
Total	**13.50**

Department of Operations

David Reinhart, Chief Operations Officer

MISSION

To ensure the students/patrons of West Ada School District have a clean, safe and efficient school system in which to learn.

DEPARTMENT DESCRIPTION

The Department of Operations include the following areas:

- Construction
- Facility Custodial, Grounds, Maintenance, Warehouse
- Facility Improvement
- Facility Rental
- Health Services
- School Nutrition Services
- Security
- Transportation

DEPARTMENT GOALS

- Enhance the educational potential of all students by promoting wellness and facilitating the management of health conditions which create barriers to learning
- Maintain the cleanliness and safety of schools/facilities for the students, staff, and patrons
- Monitor and improve grounds appearance
- Work to increase efficiency and effectiveness associated with transportation services

MAJOR ACCOMPLISHMENTS

- The complete remodel and upgrade of Lake Hazel Middle School is underway, with phases 1 and 2 completed and phase 3 nearing completion.
- Completed significant HVAC improvements and a fire alarm system upgrade at Meridian Elementary School.
- Reconstructed and replaced the parking lot at Silver Sage Elementary.

FUNDING SOURCE:

- General Fund
    - Function 655000 - Central Warehouse
    - Function 661000 - Building Operations
    - Function 664000 - District Maintenance SOM
    - Function 665000 - Grounds
    - Function 612000 - Health Services
    - Function 667000 - Security
    - Function 681000 - Pupil to School Transportation
    - Function 682000 - Pupil Activity Transportation
    - Function 683000 - General Transportation
- School Nutrition Program
- School Plant Facilities
- Bond Fund

Department of Operations - Continued

David Reinhart, Chief Operations Officer

STAFF

Position	FTE
Chief Operations Officer	1.00
Operations Assistant	1.00
Administrative Assistant	1.00
Supervisors	15.50
Custodial/Maintenance Staff	245.89
Purchasing	3.00
Food Service Supervisor	1.00
Food Service Staff	177.54
Transportation Staff	5.00
Nurses	31.16
Health Techs	13.95
Security Staff	12.50
Total	**508.54**

Department of Special Services

Ramona Lee, Director of Special Services

MISSION

Provide specialized educational services to students with disabilities.

DEPARTMENT DESCRIPTION

IDEA/Federal Regulations require that specialized educational services be provided to qualified students in order to make progress toward individual goals developed on an IEP (Individualized Education Program) and to provide students with a Free Appropriate Public Education (FAPE).

DEPARTMENT GOALS

- Prepare students with disabilities to lead productive and independent adult lives by:
  - Ensuring access to the general education curriculum.
  - Having high expectations as demonstrated through identifying learning needs, setting appropriate goals, and delivering specially designed instruction to meet those goals.
  - Developing, implementing, and evaluating effective teaching and related services to ensure students are supported to meet their Individual Education Program goals.
  - Tracking progress in a systematic manner towards goals.
- Continuously monitor student achievement data and program quality indicators for programs serving students ages 3-21 across the district.
- Provide ongoing and targeted training and support to certified and classified special education staff to support them in meeting the unique needs of students with disabilities across the district.
- Meaningfully consult with private schools located within the District boundaries where students with disabilities are enrolled and provide special education services to those with a Service Plan through a proportionate share of IDEA funds.

REVENUE SOURCES

- General Fund
  - Function 521000 – Special Education
  - Function 522000 – Preschool Exceptional Education
  - Function 616000 – Special Services Program
- IDEA – School Age Special Education
- IDEA – Preschool

MAJOR ACCOMPLISHMENTS

The West Ada School District Special Education Department earned a “Meets Requirements” determination from the Idaho State Department of Education’s Results Driven Accountability Determination Report in May 2024. This determination is based on Results Indicators (graduation rates, assessment participation, and assessment proficiency) and Compliance Indicators.

Position	FTE
Director of Special Education	1.00
Administrator of Special Education	1.00
Supervisors	6.00
Consulting Teachers	11.00
Special Education Teachers	227.94
Psychologists	25.40
OT/PT/Assistants	15.70
Speech Language Pathologists/Assistants	49.30
D/HH: Certified	2.00
Support Staff/Interpreters	10.50
Medicaid Funded Support Staff	24.40
Paraprofessionals	514.60
Clerical	8.00
Contracted Staff (SLP/Audiology/Couns)	5.10
Total	**901.80**

Department of Technology

Devan DeLashmutt, Chief Technology Officer

MISSION
The Department of Technology provides technology services and support to students, staff, and departments throughout the District.

DEPARTMENT DESCRIPTION
Instructional Related Technology: This encompasses all technology activities and services for the purpose of supporting instruction. The Technology Department is divided into three major divisions: Information Technology (IT) providing workstation, server, and application support. Information Systems (IS) charged with district data level analysis and reporting, and District Integration Services (DIS) responsible for the training of teachers and administrative staff on the use and integration of technology into instruction.

DEPARTMENT GOALS
- Monitor and maintain all district file servers, storage systems, and district network and internet connectivity to all sites
- Monitor and maintain district data warehouse, reporting and integration services, and Support of District Information Systems
- Improve IT services by improving device management, software district, and access to technology resources.
- Improve district cybersecurity

WHICH DISTRICT GOALS ARE SUPPORTED BY THIS DEPARTMENT
- Academic Success
- High Reliability Schools

REVENUE SOURCES
- General Fund
    - Function 623000 – Instruction-Related Technology Program
    - Function 656000 – Administrative Technology Services Program
- State Technology

MAJOR ACCOMPLISHMENTS
- Implementation of New ERP
- Implementation of KnowBe4 cybersecurity training tool
- Implementation of various cybersecurity tools
- Implementation of security cameras at all elementary schools
- Transition to RapidIdentity Studio

Department of Technology - Continued

Devan DeLashmutt, Chief Technology Officer

STAFF

Position	FTE
Chief Technology Officer	1.00
Supervisors	3.00
Network/Systems Engineers	3.00
Database Engineer	1.00
Senior Systems Analyst/Programmer	1.00
Network Administrators	5.00
Analyst	3.00
Support Specialists	4.00
Business Intelligence Developer	1.00
Field Technicians	22.75
Total	**44.75**

SIGNIFICANT BUDGET AND FINANCIAL POLICIES, PROCEDURES, AND REGULATIONS

Idaho State Law:

Budget Preparation and Hearing (Idaho Code 33-402, 33-801, 63-802A)

Prior to May 1 of each year, the District must set and notify the County Clerk of the date, time, and place of its public budget hearing.

No later than twenty-eight (28) days prior to the regular July meeting the board of trustees shall have prepared a budget in a form prescribed by the Superintendent of Public Instruction and shall have called or caused a public hearing on the budget to be held.

A copy of the budget must be available for examination by the public from the time the notice is given until the date of the hearing. The copy must be available at all reasonable times in the school district's administrative offices or at the office of the clerk of the District.

Notice of the budget hearing must be posted and published as prescribed in Idaho Code 33-402. Such a notice shall include a summary statement of the budget for the coming year. The statement shall be in such form as the State Superintendent of Public Instruction shall prescribe. It must show the amounts budgeted for all major classifications of income and expenditures, with total amounts budgeted for salary and wage expenditures in each classification shown separately. The statement shall also show amounts budgeted for the current and ensuing years and shall show amounts expended for the two (2) previous years for the same classifications for purposes of comparison.

The purpose of the budget hearing is to provide district patrons an opportunity to express their opinions to the board. District patrons do not actually vote on the budget at the hearing. However, if the budget requires a levy in excess of that allowed by statute for maintenance and operation, an election on the levy question is required.

Board Approval of the Budget (Idaho Code 33-801)

The final approval of the budget is a formal action by the board of trustees. The board may approve the budget as presented to the patrons, or it may modify the budget to reflect patron opinion expressed at the hearing.

Final board approval of the budget shall be made at the public hearing in June or at a special meeting held within fourteen (14) days.

A copy of the approved budget must be submitted to the State Department of Education no later than ten (10) days after the adoption.

Certification of Levies (Idaho Code 33-802, 33-804, 33-805, 33-807, 33-1103, 63-805)

By the Thursday before the second Monday of September in each year, the board of trustees shall certify to the board of county commissioners the amount of revenue that must be raised by local taxes. A copy of the budget that was adopted at the public hearing shall be submitted with the tax certification form. The certification must be made in dollars and, with the exception of emergency levies, shall reflect the same dollar amounts of general maintenance and operation or supplemental levy revenues as approved within the adopted budget. Regardless of the dollar amount certified by the district, the county commissioners cannot authorize a levy that will raise more dollars than the amount certified, even though such percentage does not reach the maximum allowed by law and/or special election.

Adjustments to Approved Budget (Idaho Code 33-701)

It may be necessary for the board of trustees to adjust the approved budget during the fiscal year. Such adjustments may result from an increase in revenue or because of an emergency that requires a change in expenditures. The board is authorized to periodically review the school district budget and to make appropriate adjustments. However, this section of the code specifically prohibits adjustments in revenue derived from general and supplemental maintenance and operation levies.

Budget adjustments should be made to reflect changes in revenue from sources such as federal funds, driver education funds, emergency levy proceeds, state foundation program support, and migrant levy proceeds.

Budget adjustments for expenditures may be necessary in order to provide for unforeseen emergencies such as roof replacement, the addition of teachers because of increased enrollment, and other situations not anticipated when the budget was approved.

The process for formal approval of the district's amended current year budget is the same as it is described for adopting the next year's budget.

Joint School District No. 2 Board Policies:

FINANCE

Statement of Guiding Principles **Policy Code No. 800**

The Board of Trustees recognizes that its mission is to prepare today's students for tomorrow's challenges. The Board of Trustees also recognizes its fiscal responsibility to the citizens of the school district for the efficient management of local, state, and federal funds allocated for public education.

Regarding the District's fiscal management, the Board seeks to achieve the following:

A. Engage in advance planning with staff and community involvement, to develop budgets that will achieve the greatest educational returns in relation to dollars expended.
B. Provide timely and appropriate information to the staff.
C. Establish efficient procedures in all areas of fiscal management.

Fiscal Year **Policy Code No. 801.10**

The fiscal year of the District shall be a period of twelve (12) months commencing on the first day of July each year.

School District Budget **Policy Code No. 801.20**

The annual budget is a plan of financial operations developed for the purpose of achieving goals and objectives of the school district. The school budget is a statement of the estimated revenues and expenditures developed to support the immediate and long-range goals and established priorities within all areas: instructional, non-instructional and administrative programs.

The Board assigns to the Superintendent, in conjunction with the Chief Financial Officer, overall responsibilities for budget preparation, budget presentation and budget administration.

Budget Planning and Preparation **Policy Code No. 801.30**

Budget planning is a critical element in meeting the Board's goals. The Board's role in budget planning is to ensure that the budget:

A. Reflects the District's Strategic Plan and supports the District's goals and objectives;
B. Reflects priorities between and within programs;
C. Considers both short and long range funding sources and expenditures.

The Superintendent shall cause to be prepared a budget preparation calendar, which shall ensure all deadlines established by law for budget presentation, hearings and adoption are met and that all deadlines for certification of tax levies are met.

Notice for Budget Hearing **Policy Code No. 801.40**

A copy of the proposed budget shall be available for inspection at the administrative offices prior to the Board of Trustee's annual meeting. The District shall publish as part of the notice for the public meeting a summary statement of the budget for the next fiscal year. The summary statement shall be prepared in a manner consistent with standard accounting practices and in such a form as the State Superintendent of Public Instruction shall prescribe. The statement shall show amounts budgeted for salary and wage expenditures in such classification shown separately. The statement shall show amounts budgeted for the two previous years for the same classifications.

The Chief Financial Officer shall notify the Ada and Canyon County Commissioners of the District's budget hearing date by April 30 of each year.

Budget Adoption and Filing **Policy Code No. 801.50**

The annual budget shall be adopted at the public hearing for the budget or at a special meeting held no later than fourteen (14) days thereafter.

The adopted budget is to be summarized into the format prescribed by the State Superintendent of Public Instruction; one copy of the budget, signed by the Chair of the Board, is to be filed with the Department of Education by the specified time set forth by the Department.

Budget Adjustments **Policy Code No. 801.60**

The Board of Trustees' duty is to review the school district budget periodically and make appropriate budget adjustments to reflect the availability of funds and the school district's requirements.

Revenue derived from maintenance and operation levies made pursuant to section 33-802 2, Idaho Code, shall be excluded from budget adjustments as provided in 33-701 9, Idaho Code.

Such amended budgets shall be submitted to the State Superintendent of Public Instruction.

Unappropriated Fund Balance and Contingency **Policy Code No. 801.70**

An unappropriated fund balance of not less than nine percent (9%) of the estimated revenue for the current year shall be maintained for the General Fund. Any variance below nine percent (9%) must be specifically identified and reported to the Board for approval when the budget is presented; an outline of a plan to bring the unappropriated fund balance up to nine percent (9%) must also be presented at that time.

The purpose of the unappropriated fund balance is to allow the District to absorb any unpredicted revenue shortfall, to maintain cash flow, to maintain the District’s bond rating, and to minimize the borrowing needs of the District.

The District will also establish a general fund contingency to provide for unanticipated expenditures; this contingency will be one percent (1%) of the estimated revenue for the current year. The contingency is a budget item only; in order to make any expenditure from the contingency funds, a budget transfer is to be made to the appropriate expenditure account. Transfers from the contingency funds may be made only with approval from the Board of Trustees.

Each year during the budgeting process, the administration will estimate the amount of the fund balance to be available and the amount of the contingency to be available for the following year. This amount will always be an estimate and will vary because the exact amount of revenue and expenditure will not be known until after the close of the fiscal year. The estimate will be used to prepare the budget for the following year.

In the event the unappropriated fund balance is above nine percent (9%), the difference may be used for one-time expenditures, which do not increase on-going costs for the District. Expenditures must have approval from the Board of Trustees.

Balanced Budget **Policy Code No.801.80**

The operating budget will balance the current expenditures with current revenues. The budget may include beginning fund balances less required reserves as established by the Board.

The District will avoid budgetary procedures that cover current expenditures at the expense of meeting future year's expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

Accountability **Policy Code No. 801.90**

As authorized by Idaho Code 33-701, the Board of Trustees will periodically review the school district budget and make appropriate adjustments.

Periodically, the actual expenditures to date of the District will be compared to the budgeted expenditures. Appropriate action, as determined by district administration, will be taken to bring the budget into balance, if needed.

Continuing Disclosure Agreement for Outstanding General Obligation Bonds **Policy Code No. 801.91**

The Finance Department will ensure the District is in compliance with the Security and Exchange Commission (SEC) criteria regarding the agreement in the Official State when a general obligation bond is issued. The District will make financial and statistical data available as per the agreement in the Official Statement.

The District will appoint a Disclosure Agent to disseminate the financial information and notices to Electronic Municipal Market Access (EMMA).

Debt Management Policy **Policy Code No. 807.50**

GENERAL OBLIGATION DEBT:

Debt Limits:

As provided in Idaho Code 33-1103, West Ada School District will limit general obligation debt to an amount not to exceed five percent (5%) of the market value for assessment purposes, less the aggregate outstanding indebtedness, plus statutory adjustments provided in Idaho Code Section 33-1103.

Paying for Existing Debt:

As provided in Idaho Code 33-802, the District authorizes a bond and interest obligation local property tax levy as is required to satisfy all maturing bond and bond interest obligations. The District computes the bond and interest property tax levy as provided in Idaho Code 33-802A. When the Board of Trustees determines and makes the levy and incorporates the levy as a part of the District's budget to service all maturing bond and interest payments for the ensuing year, the District takes into consideration any balances remaining in the bond interest and redemption fund after meeting its bond and interest obligations for the current year. The levy for the

ensuing fiscal year shall be an amount which, together with any state bond levy equalization funds provided pursuant to section 33-906, Idaho Code, and the balance in its bond interest and redemption fund remaining after meeting its current fiscal year bond and bond interest obligations, shall satisfy all maturing bond and bond interest payments for at least the ensuing twelve (12) months but shall not exceed one hundred twenty percent (120%) of the amount required for the payments for the ensuing twelve (12) month property tax year.

When structuring the debt service on new bonds and refinancing bonds, the District will strive to create an amortization schedule of all the District's bonds on a combined basis that will provide for an approximately constant property tax rate.

Purposes for New Debt:

General Obligation Bonds may be used for acquisition, construction, improving, furnishing and equipping of schools and school site(s) and facilities, and making improvements to existing schools and school facilities, including lighting, heating, ventilation and sanitation facilities and appliances necessary to maintain and operate said buildings and facilities, when deemed by the Board of Trustees of the District to be required for the welfare of the District and may be financed using general obligation bonding.

Authorization for New Debt:

As provided in Idaho Code 33-1103, the Board of Trustees of the District, upon approval of a majority thereof, may submit to the qualified electors of the school district the question as to whether the Board shall be empowered to issue bonds of the District in an amount and for a period of time to be named in the notice of election.

As provided in the Constitution of Idaho, Article VIII, Section 3, the District must have two thirds (2/3) of the qualified electors voting at the election voting in favor or the bonds to have authorization for new bonded debt.

As required by Idaho Code 34-439, the following information will be disclosed by the District as a part of the public notice of the bond election as well as a part of the official ballot. The information will be presented before, not after, the "In favor"/ "Against" voting boxes:

A. The purpose for which the bonds are to be used including, but not necessarily limited to, a description of the facility and/or project that will be financed, in whole or in part, by the sale of the bonds; the date of the election; and the principal amount of the bonds to be issued;
B. The anticipated interest rate on the proposed bonds based upon current market rates and a maximum interest rate if a maximum is specified in the question to be submitted to electors;
C. The total amount to be repaid over the life of the bonds based on the anticipated interest. Such total shall reflect three (3) components: a total of the principal to be repaid; a total of the interest to be paid; and the sum of both;

D. The length of time, reflected in months or years, in which the proposed bonds will be paid off or retired; and
E. The total existing indebtedness, including interest accrued through the date of the election, of the District.

Bond Election Plan:

A bond election plan shall be integrated into a long-range capital improvement plan to be adopted at the time the annual budget of the District is adopted.

The District desires to provide voters with complete information on projects and infrastructure, along with their estimated costs, that will be constructed or purchased from proceeds of general obligation bonds. The Board of Trustees sets forth the following requirements for presenting general obligation packages to the voters for approval.

Not less than fourteen (14) days prior to the Board of Trustees adopting a resolution calling for a bond election, the Board of Trustees will adopt a list of projects and acquisitions to be funded with the bond proceeds, along with the estimated cost and the proposed timeline for construction and acquisition. The list will include:

A. The projected annual operating costs for construction projects.
B. For proposed land acquisition, the estimated number of acres to be acquired and the planned use for the property.
C. A projected schedule of the sale of bonds if authorized by the voters.

A substantial modification in the implementation of an adopted list of projects and acquisitions to be funded by bond proceeds will require approval by the Board of Trustees. Substantial means any of the following:

A. An increase or decrease in estimated costs of twenty-five percent (25%) or more.
B. A delay in a projected construction or implementation schedule of twelve (12) months or more.
C. A delay in the scheduled sale of bonds of twenty-four (24) months or more.
D. Any project that is not constructed.
E. Any project that is added to those to be constructed.
F. Any increase or decrease in the project scope of twenty-five percent (25%) or more.

Term of the Debt:

As provided in Idaho Code 33-1107, each of the District's bonds shall mature and be paid in full not more than thirty (30) years from the date of the bonds.

Financing Team:

The District employs outside financial specialists to assist in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors. The key players in the District's financing transactions include its financial advisor and bond counsel, the underwriter, the District Superintendent, and the Chief Financial Officer. Other outside firms such as those providing paying agent, auditing, escrow verification and investment management services are retained as required. The financing team meets periodically to review the overall financing strategy of the District.

REFINANCING OF OUTSTANDING DEBT:

The District may undertake refinancing of outstanding debt under the following circumstances:

A. Debt Service Savings – when total debt service savings can be realized while not increasing the property tax rate necessary to repay the bonds above the stated policy of the District in any current or future years. Net Present Value Savings from refinancing must be equal to or greater than a minimum three percent (3.00%), and five percent (5.00%) if required by the school bond guarantee program, of the par amount of the bonds to be refinanced, unless the District Board determines that some other public benefit can be obtained through refinancing at a lower Net Present Value savings amount, however any refinancing must produce a positive Net Present Value Savings.
B. Defeasance – when public policy benefits or savings in future debt service requirements outweigh the costs associated with the defeasance of the bonds and the benefits of using bond fund reserve moneys for current bond payments.

BORROWING FOR OPERATIONS:

The District will not fund current operations from the proceeds of borrowed funds, except for short-term cash flow borrowings, for periods not exceeding one hundred twenty (120) days.

CAPITAL LEASES:

The District may enter into capital leases provided such leases comply with Idaho Code 33-601A and are in the best interest of the District.

West Ada School District

Our Mission: Preparing Today's Student for Tomorrow's Challenges

ELEMENTARY SCHOOLS

Cecil D. Andrus Elementary



6100 N. Park Meadow Way
Boise, Idaho 83713

Phone: 208.350.4210

Principal: Danielle Andrus
Director: Lisa Hahle
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 330
Capacity: 700

Average Student Teacher Ratio: 19:1
Building Staff FTE: 43.51

Barbara Morgan STEM Academy



1825 W. Chateau Drive
Meridian, Idaho 83646

Phone: 208.855.4430

Principal: Katie Mittleider
Director: Lisa Hahle
School Board:
Zone 1: Lori Frasure

Kindergarten - 5th grade
Enrollment: 400
Capacity: 500

Average Student Teacher Ratio: 21:1
Building Staff FTE: 43.51

Chaparral Elementary



1155 N Deer Creek Lane
Meridian, Idaho 83642

Phone: 208.350.4180

Principal: Doni Davis
Director: Jill Lilienkamp
School Board:
Zone 1: Lori Frasure

Kindergarten - 5th grade
Enrollment: 549
Capacity: 700

Average Student Teacher Ratio: 19:1
Building Staff FTE: 64.42

Chief Joseph School of the Arts



1100 E. Chateau Drive
Meridian, Idaho 83646

Phone: 208.350.4200

Principal: Kayla Burton
Director: Jill Lilienkamp
School Board:
Zone 5: Rene Ozuna

Kindergarten - 5th grade
Enrollment: 500
Capacity: 700

Average Student Teacher Ratio: 18:1
Building Staff FTE: 58.88

Christine Donnell School of the Arts



7075 S. Five Mile Road
Boise, Idaho 83709

Phone: 208.855.4355

Principal: Jennifer Maxwell
Director: Lisa Hahle
School Board:
Zone 2: Evelyn McCullough

Kindergarten - 5th grade
Enrollment: 463
Capacity: 500

Average Student Teacher Ratio: 19:1
Building Staff FTE: 38.67

Desert Sage Elementary



9325 W. Mossywood Drive
Boise, Idaho 83709

Phone: 208.350.4020

Principal: Jennifer Logan
Director: Jill Lilienkamp
School Board:
Zone 2: Evelyn McCullough

Kindergarten - 5th grade
Enrollment: 467
Capacity: 650

Average Student Teacher Ratio: 17:1
Building Staff FTE: 71.42

Discovery Elementary



2100 E. Leigh Field Drive
Meridian, Idaho 83642

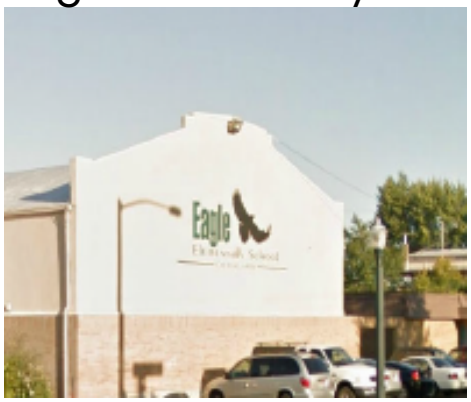
Phone: 208.855.4090

Principal: Elizabeth Roberts
Director: Lisa Hahle
School Board:
Zone 5: Rene Ozuna

Kindergarten - 5th grade
Enrollment: 381
Capacity: 650

Average Student Teacher Ratio: 17:1
Building Staff FTE: 41.92

Eagle Elementary School of the Arts



475 N. Eagle Road
Eagle, Idaho 83616

Phone: 208.855.4365

Principal: Corinne Hoppe
Director: Lisa Hahle
School Board:
Zone 4: David Binetti

Kindergarten - 5th grade Enrollment: 412
Capacity: 500

Average Student Teacher Ratio: 19:1
Building Staff FTE: 42.43

Eagle Hills Elementary



650 E. Ranch Drive
Eagle, Idaho 83616

Phone: 208.350.4085

Principal: Curtis Anderson
Director: Lisa Hahle
School Board:
Zone 4: David Binetti

Kindergarten - 5th grade
Enrollment: 374
Capacity: 500

Average Student Teacher Ratio: 20:1
Building Staff FTE: 40.47

Eliza Hart Spalding STEM Academy



12311 W. Braddock Drive
Boise, Idaho 83709

Phone: 208.350.4305

Principal: Melissa Hampton
Director: Lisa Hahle
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 568
Capacity: 650

Average Student Teacher Ratio: 19:1
Building Staff FTE: 58.63

Frontier Elementary



11851 W. Musket Drive
Boise, Idaho 83704

Phone: 208.350.4190

Principal: Katie Rutan
Director: Jill Lilienkamp
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 264
Capacity: 775

Average Student Teacher Ratio: 14:1
Building Staff FTE: 50.98

Galileo STEM Academy



4735 W. Saguaro Drive
Eagle, Idaho 83616

Phone: 208.350.4105

Principal: Rob Lamb
Director: Lisa Hahle
School Board:
Zone 4: David Binetti

Kindergarten - 8th grade
Enrollment: 788
Capacity: 775

Average Student Teacher Ratio: 20:1
Building Staff FTE: 56.90

Hillsdale Elementary



5225 S Stockenham
Meridian, Idaho 83642

Phone: 208.350.4432

Principal: Khristie Bair
Director: Lisa Hahle
School Board:
Zone 2: Evelyn McCullough

Kindergarten - 5th grade
Enrollment: 762
Capacity: 700

Average Student Teacher Ratio: 21:1
Building Staff FTE: 64.13

Hunter Elementary



2051 W. McMillan Road
Meridian, Idaho 83646

Phone: 208.855.4285

Principal: Jeff Christopherson
Director: Lisa Hahle
School Board:
Zone 1: Lori Frasure

Kindergarten - 5th grade
Enrollment: 551
Capacity: 675

Average Student Teacher Ratio: 20:1
Building Staff FTE: 44.82

Joplin Elementary



12081 W. DeMeyer Street
Boise, Idaho 83713

Phone: 208.855.4345

Principal: Justine Burgess
Director: Jill Lilienkamp
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 225
Capacity: 500

Average Student Teacher Ratio: 17:1
Building Staff FTE: 32.18

Lake Hazel Elementary



11711 W. Lake Hazel Road
Boise, Idaho 83709

Phone: 208.350.4075

Principal: Kara Ritter
Director: Jill Lilienkamp
School Board:
Zone 2: Evelyn McCullough

Kindergarten - 5th grade
Enrollment: 323
Capacity: 600

Average Student Teacher Ratio: 18:1
Building Staff FTE: 46.31

Mary McPherson Elementary



1050 E. Amity Road
Meridian, Idaho 83642

Phone: 208.855.4300

Principal: Jenny Arsenault
Director: Lisa Hahle
School Board:
Zone 2: Evelyn McCullough

Kindergarten - 5th grade
Enrollment: 542
Capacity: 675

Average Student Teacher Ratio: 20:1
Building Staff FTE: 47.18

McMillan Elementary



10901 W. McMillan Road
Boise, Idaho 83704

Phone: 208.855.4475

Principal: Sara Digrazia
Director: Jill Lilienkamp
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 188
Capacity: 600

Average Student Teacher Ratio: 13:1
Building Staff FTE: 44.35

Meridian Elementary



1035 NW 1st Street
Meridian, Idaho 83642

Phone: 208.855.4335

Principal: Courtney Parker
Director: Jill Lilienkamp
School Board:
Zone 1: Lori Frasure

Kindergarten - 5th grade
Enrollment: 456
Capacity: 650

Average Student Teacher Ratio: 19:1
Building Staff FTE: 65.15

Paramount Elementary



550 W. Producer Drive
Meridian, Idaho 83646

Phone: 208.350.4120

Principal: Brooke Roy
Director: Lisa Hahle
School Board:
Zone 5: Rene Ozuna

Kindergarten - 5th grade
Enrollment: 458
Capacity: 725

Average Student Teacher Ratio: 20:1
Building Staff FTE: 45.30

Pepper Ridge Elementary



2252 S. Sumpter Way
Boise, Idaho 83709

Phone: 208.855.4130

Principal: Alisa Tueller
Director: Jill Lilienkamp
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 490
Capacity: 675

Average Student Teacher Ratio: 19:1
Building Staff FTE: 52.47

Peregrine Elementary



1860 W. Waltman Street
Meridian, Idaho 83642

Phone: 208.350.4285

Principal: John Labbe
Director: Jill Lilienkamp
School Board:
Zone 1: Lori Frasure

Kindergarten - 5th grade
Enrollment: 434
Capacity: 650

Average Student Teacher Ratio: 20:1
Building Staff FTE: 62.14

Pioneer Elementary School of the Arts



13255 W. McMillan Road
Boise, Idaho 83713

Phone: 208.855.4100

Principal: David Jakious
Director: Lisa Hahle
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 640
Capacity: 775

Average Student Teacher Ratio: 19:1
Building Staff FTE: 49.44

Pleasant View Elementary



4600 W. Gondola Drive
Meridian, Idaho 83646

Phone: 208.350.4490

Principal: Amy Senethavilay
Director: Lisa Hahle
School Board:
Zone 4: David Binetti

Kindergarten - 5th grade
Enrollment: 732
Capacity: 650

Average Student Teacher Ratio: 23:1
Building Staff FTE: 59.43

Ponderosa Elementary



2950 N. Naomi Avenue
Meridian, Idaho 83646

Phone: 208.855.4040

Principal: Kaycee Choate
Director: Jill Lilienkamp
School Board:
Zone 1: Lori Frasure

Kindergarten - 5th grade
Enrollment: 375
Capacity: 700

Average Student Teacher Ratio: 20:1
Building Staff FTE: 51.65

Prospect Elementary



4300 N. Red Horse Way
Meridian, Idaho 83646

Phone: 208.350.4000

Principal: Gwenda Venecia
Director: Lisa Hahle
School Board:
Zone 5: Rene Ozuna

Kindergarten - 5th grade
Enrollment: 457
Capacity: 700

Average Student Teacher Ratio: 21:1
Building Staff FTE: 46.85

River Valley Elementary



2900 E. River Valley Street
Meridian, Idaho 83642

Phone: 208.350.4295

Principal: John Ursillo
Director: Jill Lilienkamp
School Board:
Zone 5: Rene Ozuna

Kindergarten - 5th grade
Enrollment: 435
Capacity: 775

Average Student Teacher Ratio: 19:1
Building Staff FTE: 60.00

Seven Oaks Elementary



1411 N. Sevenoaks Way
Eagle, Idaho 83616

Phone: 208.350.4095

Principal: Allie Wagner
Director: Lisa Hahle
School Board:
Zone 4: David Binetti

Kindergarten - 5th grade
Enrollment: 528
Capacity: 675

Average Student Teacher Ratio: 18:1
Building Staff FTE: 49.44

Siena Elementary



2870 E. Rome Drive
Meridian, Idaho 83642

Phone: 208.350.4370

Principal: Kacey Schneidt
Director: Lisa Hahle
School Board:
Zone 2: Evelyn McCullough

Kindergarten - 5th grade
Enrollment: 556
Capacity: 700

Average Student Teacher Ratio: 20:1
Building Staff FTE: 54.10

Silver Sage Elementary



7700 W. Snohomish St.
Boise, Idaho 83709

Phone: 208.855.4485

Principal: Anne Spittle
Director: Jill Lilienkamp
School Board:
Zone 2: Evelyn McCullough

Kindergarten - 5th grade
Enrollment: 230
Capacity: 425

Average Student Teacher Ratio: 17:1
Building Staff FTE: 37.34

Star Elementary

700 N. Star Rd.
Star, Idaho 83669

Phone: 208.855.4110



Principal: Todd Adams
Director: Lisa Hahle
School Board:
Zone 4: David Binetti

Kindergarten - 5th grade
Enrollment: 857
Capacity: 650

Average Student Teacher Ratio: 21:1
Building Staff FTE: 38.90

Summerwind STEM Academy



3675 N. Jullion Way
Boise, Idaho 83704

Phone: 208.350.4315

Principal: Meghan Stewart
Director: Jill Lilienkamp
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 348
Capacity: 500

Average Student Teacher Ratio: 16.:1
Building Staff FTE: 48.87

Ustick Elementary



12435 W. Ustick Rd.
Boise, Idaho 83713

Phone: 208.855.4120

Principal: Heidi Jackman-Rahn
Director: Jill Lilienkamp
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 389
Capacity: 525

Average Student Teacher Ratio: 20:1
Building Staff FTE: 54.07

Willow Creek Elementary



6195 N. Long Lake Way
Meridian, Idaho 83646

Phone: 208.350.4410

Principal: Jared Christensen
Director: Lisa Hahle
School Board:
Zone 5: Rene Ozuna

Kindergarten - 5th grade
Enrollment: 450
Capacity: 725

Average Student Teacher Ratio: 19:1
Building Staff FTE: 52.16

MIDDLE SCHOOLS

Eagle Middle School



1000 W. Floating Feather Rd.
Eagle, Idaho 83616

Phone: 208.350.4255

Principal: TBD
Director: Cliff Rice
School Board:
Zone 4: David Binetti

6th - 8th grade
Enrollment: 837
Capacity: 1000

Average Student Teacher Ratio: 21:1
Building Staff FTE: 68.39

Heritage Middle School



4990 N. Meridian Rd.
Meridian, Idaho 83646

Phone: 208.350.4130

Principal: Trevor Morris
Director: Cliff Rice
School Board:
Zone 5: Rene Ozuna

6th - 8th grade
Enrollment: 973
Capacity: 1000

Average Student Teacher Ratio: 20:1
Building Staff FTE: 82.43

Lake Hazel Middle School



11625 LaGrange St.
Boise, Idaho 83709

Phone: 208.855.4375

Principal: Cara Hinkson
Director: Cliff Rice
School Board:
Zone 2: Evelyn McCullough

6th - 8th grade
Enrollment: 976
Capacity: 1000

Average Student Teacher Ratio: 18:1
Building Staff FTE: 90.81

Lewis and Clark Middle School



4141 E. Pine Ave.
Meridian. Idaho 83642

Phone: 208.350.4270

Principal: Monty Hyde
Director: Cliff Rice
School Board:
Zone 3: Angie Redford

6th - 8th grade
Enrollment: 862
Capacity: 1000

Average Student Teacher Ratio: 20:1
Building Staff FTE: 75.95

Lowell Scott Middle School



13600 W. McMillan Rd.
Boise, Idaho 83713

Phone: 208.350.4060

Principal: Jolene Cartwright
Director: Cliff Rice
School Board:
Zone 3: Angie Redford

6th - 8th grade
Enrollment: 760
Capacity: 1000

Average Student Teacher Ratio: 20:1
Building Staff FTE: 71.51

Meridian Middle School



1507 W. 8th St.
Meridian, Idaho 83642

Phone: 208.855.4225

Principal: Nicole Velasquez
Director: Cliff Rice
School Board:
Zone 1: Lori Frasure

6th - 8th grade
Enrollment: 912
Capacity: 1250

Average Student Teacher Ratio: 18:1
Building Staff FTE: 101.90

Sawtooth Middle School



3730 N. Linder Rd.
Meridian, Idaho 83646

Phone: 208.855.4200

Principal: Kevin Leishman
Director: Cliff Rice
School Board:
Zone 5: Rene Ozuna

6th - 8th grade
Enrollment: 850
Capacity: 1000

Average Student Teacher Ratio: 8:1
Building Staff FTE: 21.23

Star Middle School



2211 N. Pollard Lane
Star, Idaho 83669

Phone: 208.350.4458

Principal: Jason Meyers
Director: Cliff Rice
School Board:
Zone 4: David Binetti

6th - 8th grade
Enrollment: 1055
Capacity: 1000

Average Student Teacher Ratio: 21:1
Building Staff FTE: 80.57

Victory Middle School



920 Kodiak Dr.
Meridian, Idaho 83642

Phone: 208.350.4443

Principal: Tracey Newell
Director: Cliff Rice
School Board:
Zone 1: Lori Frasure

6th - 8th grade
Enrollment: 1081
Capacity: 1000

Average Student Teacher Ratio: 22:1
Building Staff FTE: 80.72

ALTERNATIVE MIDDLE SCHOOLS

Crossroads Middle School



650 N. Nola Rd.
Meridian, Idaho 83642

Phone: 208.350.4275

Principal: Matt Mura
Director: Kristen Haener
School Board:
Zone 5: Rene Ozuna

7th - 8th grade
Enrollment: 132
Capacity: 175

Average Student Teacher Ratio: 8:1
Building Staff FTE: 22.63

Pathways Middle School



1855 E. Heritage Park St.
Meridian, Idaho 83646

Phone: 208.350.4040

Principal: Eric Eschen
Director: Kristen Haener
School Board:
Zone 5: Rene Ozuna

7th - 8th grade
Enrollment: 128
Capacity: 175

Average Student Teacher Ratio: 8:1
Building Staff FTE: 21.23

SECONDARY ACADEMY

Idaho Fine Arts Academy



915 E. Central Dr.
Meridian, Idaho 83642

Phone: 208.350.4420

Principal: Chris Housel
Director: Cliff Rice
School Board:
Zone 5: Rene Ozuna

7th - 12th grade
Enrollment: 257
Capacity: 440

Average Student Teacher Ratio: 13:0
Building Staff FTE: 22.56

HIGH SCHOOLS

Centennial High School



12400 W. McMillan Rd.
Boise, Idaho 83713

Phone: 208.855.4250

Principal: Ryan Wilhite
Director: Cliff Rice
School Board:
Zone 3: Angie Redford

9th - 12th grade
Enrollment: 1698
Capacity: 1900

Average Student Teacher Ratio: 19:1
Building Staff FTE: 139.91

Eagle High School



574 N. Park Lane
Eagle, Idaho 83616

Phone: 208.350.4235

Principal: Susan McInerney
Director: Cliff Rice
School Board:
Zone 4: David Binetti

9th - 12th grade
Enrollment: 1781
Capacity: 1800

Average Student Teacher Ratio: 21:1
Building Staff FTE: 131.02

Meridian High School



1900 W. Pine St.
Meridian, Idaho 83642

Phone: 208.350.4160

Principal: Brian Murphy
Director: Cliff Rice
School Board:
Zone 1: Lori Frasure

9th - 12th grade
Enrollment: 1683
Capacity: 2075

Average Student Teacher Ratio: 17.1
Building Staff FTE: 163.06

Mountain View High School



2000 S. Millennium Way
Meridian, Idaho 83642

Phone: 208.855.4050

Principal: Scott Montoya
Director: Cliff Rice
School Board:
Zone 5: Rene Ozuna

9th - 12th grade
Enrollment: 2507
Capacity: 2462

Average Student Teacher Ratio: 21:1
Building Staff FTE: 178.01

Renaissance High School



1307 E. Central Dr.
Meridian, Idaho 83642

Phone: 208.350.4380

Principal: Angela Edde
Director: Cliff Rice
School Board:
Zone 5: Rene Ozuna

9th - 12th grade
Enrollment: 673
Capacity: 840

Average Student Teacher Ratio: 14:1
Building Staff FTE: 74.35

Rocky Mountain High School



5450 N. Linder Rd.
Meridian, Idaho 83646

Phone: 208.350.4340

Principal: Scott Connors
Director: Cliff Rice
School Board:
Zone 5: Rene Ozuna

9th - 12th grade
Enrollment: 1875
Capacity: 1800

Average Student Teacher Ratio: 22:1
Building Staff FTE: 135.31

Owyhee High School



3650 N. Owyhee Storm Ave.
Meridian, Idaho 83646

Phone: 208.350.4620

Principal: Rachel Edwards
Director: Cliff Rice
School Board:
Zone 4: David Binetti

9th - 12th grade
Enrollment: 1893
Capacity: 1800

Average Student Teacher Ratio: 21:1
Building Staff FTE: 163.06

ALTERNATIVE HIGH SCHOOLS

Eagle Academy



100 S. Academy Ave.
Eagle, Idaho 83616

Phone: 208.350.4220

Principal: Joe Palaia
Director: Kristen Haener
School Board:
Zone 4: David Binetti

9th - 12th grade
Enrollment: 142
Capacity: 200

Average Student Teacher Ratio: 11:1
Building Staff FTE: 19.78

Meridian Academy



2311 E. Lanark St.
Meridian, Idaho 83642

Phone: 208.855.4315

Principal: Eian Harm
Director: Kristen Haener
School Board:
Zone 5: Rene Ozuna

9th - 12th grade
Enrollment: 190
Capacity: 200

Average Student Teacher Ratio: 13:1
Building Staff FTE: 19.58

Rebound School of Opportunity



6075 N. Locust Grove
Meridian, Idaho 83646

Phone: 208.350.5232

Principal: Mike Hanneman
Director: Kristen Haener
School Board:
Zone 5: Rene Ozuna

9th - 12th grade
Enrollment: 309
Capacity: N/A

Average Student Teacher Ratio: 17:1
Building Staff FTE: 13.51

Virtual School House



6075 N. Locust Grove
Meridian, Idaho 83646

Phone: 208.350.4010

Principal: Mike Hanneman
Director: Kristen Haener
School Board:
Zone 5: Rene Ozuna

9th - 12th grade
Enrollment: 539
Capacity: N/A

Average Student Teacher Ratio: 25:1
Building Staff FTE: 22.56

Flyers Center

12081 W. DeMeyer St.
Boise, Idaho 83713

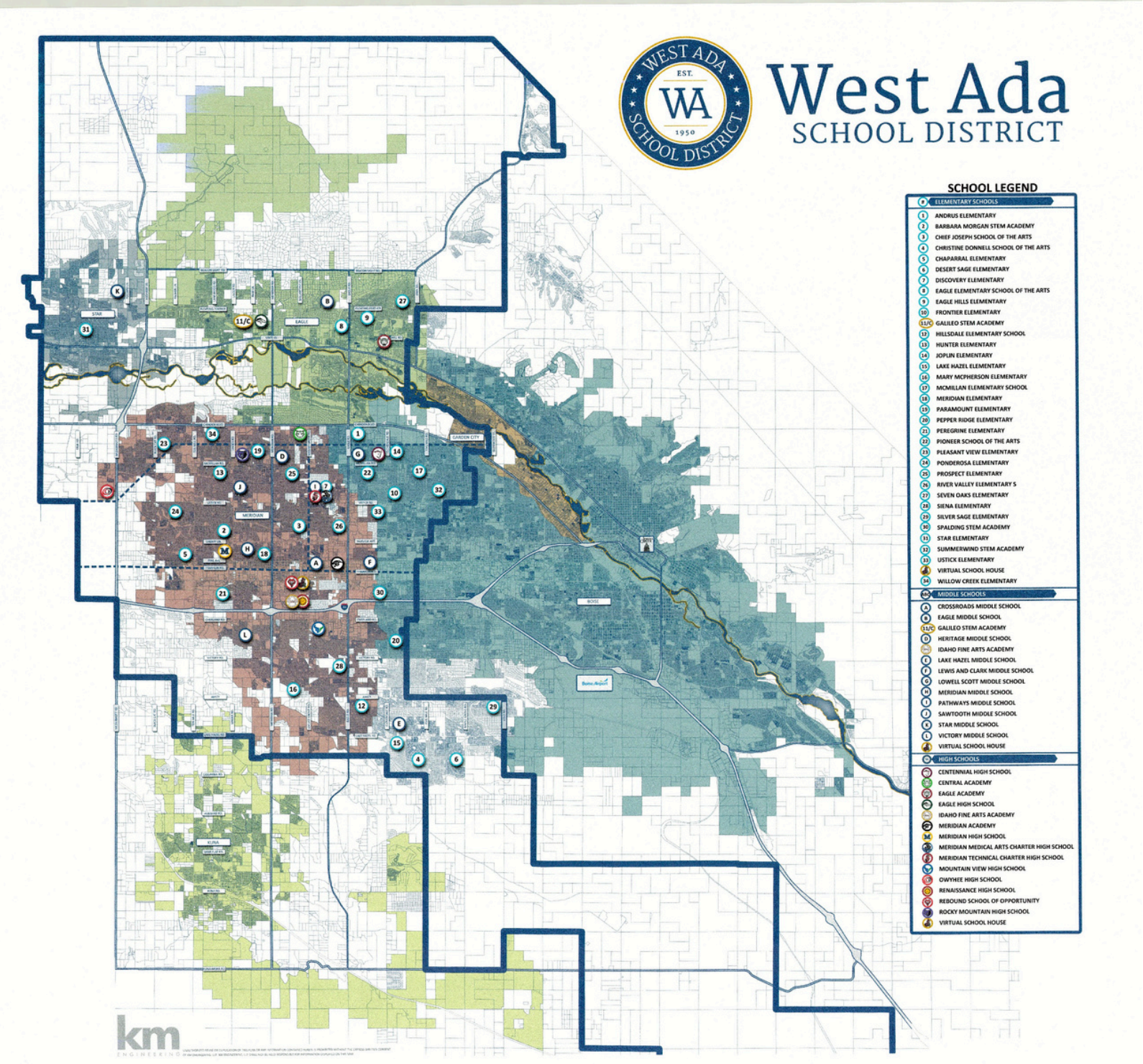
Phone: 208.350-4610

Principal: Kelly Knowles
Director: Kristen Haener
School Board:
Zone 3: Angie Redford

Kindergarten - 5th grade
Enrollment: 24
Capacity: N/A

Average Student Teacher Ratio: 2:1
Building Staff FTE: 11.83

District School Map





2024-2025



Financial Section

SADIYA HASHAM
IDAHO FINE ARTS ACADEMY

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Introduction to the Financial Section

The financial information for each fund is presented in two distinct formats within the budget document.

Each fund includes a one (1) page overview with responsible administrator(s), expenditures by object for the past three (3) years, current year budgets, proposed budget, and a three (3) year forecast. It also provides a fund description, goals, trend analysis, and FTE counts for the current and proposed years.

A one (1) page financial summary follows each fund, showing revenue by source and expenditures by program for the past three (3) years, current year budgets, proposed budget, and a three (3) year forecast. It also includes beginning and ending fund balances, changes in fund balance, and a breakdown of salary and benefit costs.

All financial data presented in the 2025–2026 Annual Budget is derived from one or more of the following sources: the West Ada School District's annual audit, the 2021 General Obligation Official Statement, the State of Idaho's appropriation for public education, and the District's financial software.

Financial Analysis: Fund Accounting Overview

In accordance with governmental accounting standards, the District uses funds to track the sources and uses of financial resources. Each fund separates financial activity by program or purpose, ensuring compliance with legal requirements while promoting transparency, accountability, and effective financial management.

Governmental Funds

The District's Governmental Funds focus on reporting the availability and use of spendable resources. They provide insight into short-term financial inflows and outflows, as well as remaining balances available for future spending. This structure ensures fiscal accountability and transparency in the funding of core governmental programs and services.

General Fund – The general fund is the general operating fund for the District. At the end of the current fiscal year, the general fund balance is $46,411,694 which is down approximately 7.3% (seven-point three percent) from the ending balance in fiscal year 2024 of $50,091,080.

Expenditures for general fund District purposes totaled $319,628,965. Expenditures increased year over year largely due to increases in salaries and benefit costs for the 2024-2025 fiscal year. General fund salaries totaled $196,785,583 while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, vision and life added $77,549,208 to arrive at 85.8% (eighty-five-point eight percent) of the District's general fund expenditures.

Budget Highlights

Debt Service Fund – The debt service fund is the fund used to account for the long-term debt activity of the District. The District paid approximately $42.1 million in principal payments and $3.8 million in interest payments during fiscal year 2025. The District's Debt Service Fund did not levy property taxes due to the receipt of State Facility funding that was sufficient to cover the monies needed to pay down District debt burden.

Capital Projects Fund – The capital projects fund is the fund used to pay for capital construction, building repair and remodeling throughout the District. At the end of the current fiscal year, the capital projects fund balance was $158.6 million, an increase of $144.0 million from the ending balance in fiscal year 2024 of $14.6 million. This increase is due to funds received for the School Modernization Facilities Funds.

Financial Highlights

State Funding – State Funding has remained consistent with previous year levels, including increases for staff salaries and benefits as well as other discretionary needs. The District enrollment declined from the previous year, which impacted overall revenues. The District will continue to monitor enrollment and make adjustments to the budget to align anticipated revenues with expenditures.

Federal Funding – The 2024-2025 fiscal year saw the District continue to utilize federal funding associated with its academic and school support programs.

Capital Projects – The District expended approximately $16.7 million dollars on capital projects throughout the year. Major projects include the completion of Meridian Middle School cafeteria, work on Meridian High School Stadium upgrades, the new Flyers Center at Joplin, the remodel at Lake Hazel Middle school, as well as numerous facility and parking lot upgrades throughout the organization.

Major Revenue Sources:

Taxes - Supplemental – Revenue generated from a voter-approved supplemental levy of $13.9 million annually.

Taxes – Tort Levy – Revenue generated from a tax levy designated to fund the District's comprehensive liability insurance program.

Taxes – Emergency – Revenues levied and paid by taxpayers in response to sustained year-over-year enrollment growth within the District.

Penalty on Delinquent Taxes – Revenue generated from penalties or interest assessed on the late payment of delinquent taxes.

School Plant Facility Levy – Revenue generated from a voter-approved, 10-year local property tax levy, primarily designated for the maintenance, repair, and equipping of school facilities.

Bond Levy – Revenue received from a voter-approved levy designated for the construction of new schools, site acquisitions, and facility remodels.

Earnings on Investments – Interest earned on available funds. Unless a separate Local Government Investment Pool (LGIP) account has been established for a specific funding stream, interest earnings from special revenue funds are recorded in the General Fund. Earnings on investments have increased compared to the previous year. District funds are invested in the LGIP, and interest rates have continued to rise in alignment with increases by the Federal Reserve. The additional investment income reflects the higher returns the District is now receiving on its invested funds.

Rentals – Fees assessed for the use of District facilities and property in accordance with the District's rental policy.

O*ther Local –* Miscellaneous income from local sources. This category includes various revenues such as substitute reimbursements, book fines, property damage payments, cell tower lease income, prior year rebates, and donations made directly to the District (excluding those processed through the Education Foundation). This revenue stream is expected to decline annually.

Transfers - In –This is made up of two components (1) Funds transferred from Federal programs to provide for the costs of processing the program's various transactions. The indirect cost rate is established by the State Department of Education based on financial reports submitted by the District. The 2025-2026 FY approved restricted indirect cost rate is 3.25% and (2) Transfers in from other funds which include transfers from the Medicaid fund for Medicaid administration ($550,000.

Local Source Revenue Analysis and Trends – Local source revenues were adjusted based on anticipated collections and a comparative analysis of revenues received in the prior fiscal year.

State Revenue:

LOCAL SOURCES	2021-22 Actual	2022-23 Actual	2022-23 Amended Budget	2023-24 Amended Budget	2024-25 Amended Budget	2025-26 Proposed Budget	Difference 2024-25 to 2025-26	% Increase 2024-25 to 2025-26
Taxes-Supplemental	$14,178,864	$14,155,475	$14,000,000	$14,000,000	$13,850,655	$13,850,655	$-	0.00%
Taxes-Tort Levy	501,726	550,221	1,000,000	1,100,000	1,300,250	1,300,250	-	0.00%
Taxes - Judgement Levy	774	80	-		-	-	-	
Taxes - Emergency	6,973	1,440	-		-	-	-	0.00%
Penalty On Delinquent Taxes	24,251	20,582	45,250	45,250	45,000	45,000	-	0.00%
Earnings On Investments	248,345	3,258,415	675,000	2,750,000	3,750,000	6,000,000	2,250,000	333.33%
Rentals	755,317	766,239	425,000	525,000	525,000	525,000	-	0.00%
Other Local	872,811	487,213	1,575,000	550,000	550,000	550,000	-	0.00%
Revenues in lieu of taxes	369,066	418,331	-	-	-	-	-	
Summmer School Tuition	7,719	41,560	33,500	28,500	6,750	6,750	-	0.00%
State E-rate support	841,455	964,289	239,317	239,317	239,318	239,318	-	0.00%
One time items and GASB audit adjustments		289,178			-	-	-	
Transfers In	1,094,096	1,373,914	929,331	1,179,354	2,614,609	1,294,132	(1,320,477)	-142.09%
Total Local Sources	**$18,901,397**	**$22,326,935**	**$18,922,398**	**$20,417,421**	**$22,881,582**	**$23,811,105**	**$929,523**	

Base Support Program – The entitlement amount is determined by student attendance (support units) and the placement of instructional and pupil service staff on the career ladder. It also includes allocations for administrative and classified salary apportionments. In addition, this category provides discretionary funding to support the general maintenance and operations of the District. Funds are distributed according to a formula established in the Idaho Code.

Benefit Program – The entitlement amount determined by the funding formula outlined in Idaho Code for reimbursing Social Security taxes and Public Employee Retirement System (PERSI) contributions for eligible employees. This amount is directly tied to the Salary-Based Apportionment (SBA) allocation and is calculated as a percentage based on employee classification. The reimbursement percentage covers the employer's share of PERSI and FICA costs associated with the SBA allocation.

Transportation Program – Payment is limited to 50% of the previous year's allowable costs for transporting students and a block grant of 35%. Once the transportation allocation is determined the allocation is reduced by 10% per Idaho Code. If a district is over the state average for cost per mile and cost per student, reimbursement is limited to the higher of 103% of the state average for cost per mile or cost per pupil for 2024-2025.

STATE SOURCES	2021-22 Actual	2022-23 Actual	2022-23 Amended Budget	2023-24 Adopted Budget	2024-25 Amended Budget	2025-26 Proposed Budget	Difference 2024-25 to 2025-26	% Increase 2024-25 to 2025-26
Base Support Program	$196,934,871	$214,026,578	$214,893,109	$235,095,954	$240,433,867	$249,362,191	$8,928,324	4.17%
Benefit Program	26,952,260	27,742,935	28,078,994	30,897,852	33,670,051	34,909,432	1,239,381	4.41%
Transportation Program	10,976,363	11,303,887	11,972,795	11,653,466	14,920,620	15,000,000	79,380	0.66%
Total State Support	**$234,863,494**	**$253,073,400**	**$254,944,898**	**$277,647,272**	**$289,024,538**	**$299,271,623**	**$10,247,085**	**3.55%**

State Sources – Analysis and Trends: We are anticipating an increase in state funding for the 2025-2026 fiscal year. The Base Support program is increasing due to increases in career ladder funding, as well as a 5% increase in the base funding allotment for classified and administrative staff. Additionally, there was an increase in the discretionary funding allocation that increased dollars for discretionary purposes. Benefit Program increases were due to the increases received in the associated funding in the Base support program calculation as well as an increase in the PERSI rate for instructional staff. Lastly, transportation funding is anticipated to decrease slightly to align with conservative revenue projections.

Federal Revenue:

Revenue from the federal government is either distributed directly to school districts or passed through a state agency. These funds support a variety of educational programs, as outlined below:

- **Title I – ESEA**: Provides financial assistance to support the educational needs of disadvantaged children. Authorized programs are designed to serve students who are academically at risk, neglected or delinquent, migrant, English language learners, and those in early childhood education.
- **Title V-A – ESEA (Innovative Programs)**: Supports initiatives aimed at basic skills development, educational improvement, and special projects intended to enhance learning outcomes.
- **Perkins III – Vocational and Technical Education Act**: Allocates funds for vocational and technical education programs. These funds are distributed through the Idaho Department of Education or the Division of Professional-Technical Education.
- **Child Nutrition Reimbursement**: Supports programs that meet the nutritional needs of children, including the National School Lunch Program, School Breakfast Program, and the Special Milk Program.
- **Title VI-B – IDEA**: Provides funding for the education of individuals with disabilities under Part B of the Individuals with Disabilities Education Act (IDEA), including programs serving both school-age children and preschoolers.

Federal Sources – Analysis and Trends: The 2024-2025 fiscal year saw the District continue to incur reimbursement costs associated with the receipt of federal funding in record amounts. The District also focused the use of federal funds on increasing achievement in classrooms in alignment with the District strategic plan.

Economic Factors and Next Year's Budget

The economic outlook for the 2025–2026 fiscal year is beginning to take shape. The District will continue to closely monitor enrollment trends in relation to the adopted budget; however, a decline in enrollment is anticipated for the 2025–2026 fiscal year. With the state reverting to an attendance-based funding model, the District expects more modest funding increases in future years and remains focused on identifying strategies to improve classroom attendance. In response, the District has maintained a conservative budgeting approach, identified potential full-time employee reductions where feasible, and exercised caution with any new expenditures as it evaluates the level of state funding received.

Capital Assets and Depreciation

Capital assets are recorded at historical cost and depreciated over their estimated useful lives, excluding salvage value. Donated capital assets are recorded at their estimated acquisition value as of the date of donation. Estimated useful lives are management's estimate of how long the asset is expected to meet service demands. Straight-line depreciation is used based on the following estimated useful lives:

- Buildings: 25–50 years
- Improvements other than buildings: 15–50 years
- Vehicles: 5–20 years
- Furniture and equipment: 3–10 years

Land and buildings acquired prior to 1996 are recorded at estimated historical cost, while those acquired after 1996 are recorded at actual historical cost. Equipment and vehicles are recorded at historical cost.

The District's capitalization threshold is $75,000 unless assets are purchased using bond funds. In such cases, the District includes capital assets below the $75,000 threshold in accordance with its policy. If the aggregate cost of similar assets purchased for various locations is in excess of 1% of the budget, the assets will be capitalized, according to District policy.

Expenditures for normal maintenance and repairs that do not add to the asset value or materially extend its useful life are not capitalized.

Leased Assets – Right to Use

Right to use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or the useful life of the underlying asset using the straight-line method. The amortization period varies from 4 to 5 years.

Subscription-Based IT Assets – Right to Use

District's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful live of the underlying asset using the straight-line method. The amortization period varies from 4 to 5 years.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid—along with other transactions such as lease liabilities, sales of fixed assets, debt extinguishments, and proceeds from long-term debt—are recorded as other financing sources (uses). These transactions are recognized when the underlying events take place.

Fund Balance

The general fund is the general operating fund for the District. At the end of the current fiscal year, the general fund balance is $46,411,694 which is down approximately 7.3% from the ending balance in fiscal year 2024 of $50,091,080.

Expenditures for general fund District purposes totaled $319,628,965. Expenditures increased year over year largely due to increases in salaries and benefit costs for the 24-25 fiscal year. General fund salaries totaled $196,785,583 while the associated fringe benefits of retirement, social security, unemployment, workers compensation, health, dental, vision and life added $77,549,208 to arrive at 85.8% of the District's general fund expenditures.

Fund balances of the governmental funds are classified as follows:

- **Nonspendable Fund Balance** — amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.
- **Restricted Fund Balance** — amounts that can be spent only for specific purposes as dictated by enabling legislation, state or federal laws, or externally imposed conditions from grantors or creditors.
- **Committed Fund Balance** — amounts constrained to specific purposes by the District itself, through its highest level of decision-making authority (i.e., the Board of Trustees). To be reported as committed, these amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or modify the constraint.
- **Assigned Fund Balance** — amounts the District intends to use for a specific purpose. Such intent may be expressed either by the Board of Trustees or by a designee to whom the Board has delegated authority.
- **Unassigned Fund Balance** — amounts available for any purpose. Positive balances are reported exclusively in the General Fund.

The District prioritizes the use of the most restricted resources before utilizing unrestricted resources to cover expenditures for which multiple levels of funding are available.

Beginning Balance Breakdown – All Funds

(from 2024-2025 fiscal year audit)

	Proposed 2025-26	Amended 2024-25	Difference
General Fund	$ 41,118,918	$ 50,091,088	$ (8,972,170)
Capital Funds	$ 3,037,422	$ 4,858,222	$ (1,820,800)
Debt Service Funds	$ 9,766,349	$ 9,766,349	$ (0)
School Modernization Fund	$ 154,317,188	$ -	$ 154,317,188
All Other Funds	$ 46,493,656	$ 87,368,494	$ (40,874,838)
Total Beginning Balance	**$ 254,733,533**	**$ 152,084,153**	**$ 102,649,380**

Change in Fund Balance:

- **Capital Projects** – At the end of the current fiscal year, the capital projects fund balance was $158.6 million, an increase of $144.0 million from the ending balance in fiscal year 2024 of $14.6 million. This increase is due to funds received for the School Modernization Facilities Funds.
- **Debt Service** – The District's Debt Service Fund did not levy property taxes due to the receipt of State Facility funding that was sufficient to cover the monies needed to pay down District debt burden.
- **All Other Funds** – Changes are driven by increased funding levels.

Fiduciary Funds

Fiduciary funds represent assets held by the government in a trustee capacity or as an agent on behalf of external parties, including other governmental entities or other funds within the District.

The Governmental Accounting Standards Board (GASB) issued Statement 84, which for the first time requires the District to account for funds recorded at the school level within Associated Student Body (ASB) accounts. Fund 239, ASB (Associated Student Body), will be used to account for these funds.

The District anticipates a year-over-year increase in ASB funds at the building level.

Goals of the Budget

Budget goals established by the District for the 2025-2026 fiscal year:

- Account for cost increases
  - Health Insurance
  - State funded pay increases
  - Transportation
- Maintain reserves
  - Conservative ending fund balance
  - 8.2% of expenditures
- Reduce the burden on taxpayers
  - Applying HB 292 funding directly against levied items

Long Range Financial Plans

Market value increases remained relatively flat, with the final valuation determined by the state at the end of October.

The District anticipates growth to accelerate in the coming years as the Treasure Valley continues to prosper. A significant portion of this rapid growth is occurring within the boundaries of the West Ada School District.

In March 2017, district voters approved the District's school plant facilities levy. This levy authorizes up to $16 million annually for a period of ten years. The school plant facilities fund is dedicated to the maintenance and equipping of District facilities. Typical projects funded include roof repairs, paving, painting, and flooring.

Capital Lease Obligations

Capital leases are recorded at their inception in the governmental fund financial statements as both expenditures and other financing sources, based on the present value of future minimum lease payments. This valuation employs the stated or implicit interest rate specified in the leases. Lease payments are recognized as expenditures on their respective due dates. In the government-wide financial statements, capital leases are initially recorded as liabilities at inception, with a corresponding asset recognized in the capital assets section of the balance sheet. As of June 30, 2025, the District had one outstanding lease liabilities.

District Indebtedness

Bonds issued by the District constitute general obligations, backed by the full faith, credit, and resources of the District to ensure the timely payment of both principal and interest. These bonds are secured by ad valorem taxes levied on all taxable property within the District. Specifically, to satisfy the principal and interest payments as they become due, the District will impose, in addition to all other taxes, direct annual taxes on all taxable property within its boundaries, in amounts sufficient for these payments. The taxes collected are strictly dedicated to the payment of principal and interest on the bonds and shall not be used for any other purpose until such bonds are fully paid, satisfied, and discharged.

Pursuant to Article VIII, Section 3 of the Constitution of the State of Idaho, no school district may incur indebtedness exceeding its income and revenue for the year without the approval of two-thirds (2/3) of the qualified electors voting in an election held for that purpose. All of the District's General Obligation Bonds have been duly authorized through elections successfully conducted in accordance with this provision.

Series 2015 General Obligation School Bonds in the original principal amount of $85,830,000 maturing through August 15, 2025. Principal payments are due annually on August 15, and interest is payable semi-annually on February 15 and August 15 of each year. Interest rates range from two percent (2%) to five percent (5%) on the outstanding bonds.

Series 2018A General Obligation School Bonds in the original principal amount of $44,850,000 maturing through September 15, 2025. Principal payments are due

annually on September 15, and interest is payable semiannually on March 15 and September 15 of each year. Interest rates range from three percent (3%) to five percent (5%) on the outstanding bonds.

Series 2018B General Obligation School Bonds in the original principal amount of $40,000,000 maturing through September 15, 2037. Principal payments are due annually on September 15, and interest is payable semi-annually on March 15 and September 15 of each year. Interest rate of five percent (5%) on the outstanding bonds.

Series 2018B General Obligation School Bonds in the original principal amount of $40,000,000 maturing through September 15, 2037. Principal payments are due annually on September 15, and interest is payable semiannually on March 15 and September 15 of each year. Interest rate of five percent (5%) on the outstanding bonds.

The annual requirements to pay principal and interest on outstanding general obligation bonds payable are as follows as of June 30, 2025:

Fiscal Year Ended June 30	General Obligation Bond Principal	Interest	Total
2026	$ 6,770,000	$ 1,342,650	$ 8,112,650
2027	2,410,000	1,119,750	3,529,750
2028	2,530,000	996,250	3,526,250
2029	2,655,000	866,625	3,521,625
2030	2,790,000	730,500	3,520,500
2031-2035	13,215,000	1,433,625	14,648,625
	$ 30,370,000	$ 6,489,400	$ 36,859,400

District Debt Capacity

Section 33–1103 of the Idaho Code establishes limits on bonded indebtedness for school districts within the state. An elementary school district employing no fewer than six teachers, or any school district operating both elementary and secondary schools, or issuing bonds for the acquisition of secondary school facilities, may issue bonds up to an amount not exceeding five percent (5%) of the Taxable Assessed Value—plus all taxable property excluded from taxation pursuant to Idaho Code § 63–602G (referred to as the "Full Market Value")—in addition to the value of any urban renewal within the district, less the Current Outstanding Indebtedness (as defined herein).

"Current Outstanding Indebtedness" refers to the total sum of unredeemed outstanding bonds, minus all funds held in bond interest and redemption accounts and further reduced by the total taxes levied for the redemption of such bond principal. Both the Current Outstanding Indebtedness and the remaining debt-incurring capacity of a district are determined as of the date on which the electors approve the school bond election. The 2021 Refunding Bonds constitute general obligation bonds subject to this statutory debt limitation.

Pursuant to state law, the general obligation bonded debt of the District is limited to five percent (5%) of the market value for assessment purposes, less the aggregate

outstanding indebtedness. Accordingly, the District's debt limit and additional debt-incurring capacity are calculated as follows:

Market value for assessment purposes	$ 54,387,159,324
Multiplied by 5%	5%
Debt limit	2,719,357,966
Less outstanding indebtedness	30,370,000
Additional debt-incurring capacity	$ 2,688,987,966

**Preliminary; subject to change.*

Refunded Bonds – In 2005 and 2021, the District entered into refunding transactions whereby refunding bonds were issued to facilitate the retirement of the District's general obligation bonds already outstanding. The proceeds of the refunding issues were placed in the irrevocable escrow accounts and invested in U.S. Treasury obligations that, together with interest earned thereon, will provide amounts sufficient for future payment of interest and principal on the issues being refunded. The refunded bonds are not included in the District's outstanding long-term debt since the District legally satisfied its obligation with respect thereto through consummation of the refunding transaction. Any gain or loss on a refunding was capitalized and amortized over the remaining life of the refunded bonds. As of June 30, 2025, $22,065,000 of the refunded bonds are outstanding.

Subsequent Event

The District entered into an Escrow Agreement with U.S. Bank Trust Company on September 25, 2024, for the purpose of defeasing the aggregate principal amount of $14,755,000 of its General Obligation Bonds, Series 2018B, pursuant to a resolution adopted by the Board of Trustees on September 9, 2024. Pursuant to the Escrow Agreement, the District transferred from available funds in its Bond Fund the amount of $15,999,059 (Available Funds). Upon the deposits of the Defeasance Securities and cash in accordance with the Escrow Agreement, the Defeased Bonds are deemed duly paid and discharged for purposes of the indebtedness limitation contained in Section 33-1103, Idaho Code, and all other purposes.

Paying for Existing Debt

Idaho Code Section 33-801 authorizes a local property tax levy dedicated to bond and interest obligations, as required to satisfy all maturing bond principal and interest payments. Idaho Code Section 33-802A outlines the method for computing this bond and interest property tax levy.

When the Board of Trustees determines and adopts the levy, incorporating it into the District's budget to cover all maturing bond and interest payments for the forthcoming year, the District considers any remaining balance in the bond interest and redemption fund after fulfilling the current year's obligations.

The levy for the upcoming year shall be an amount which, combined with the balance on hand in the bond interest and redemption fund, is sufficient to satisfy all maturing bond principal and interest payments for at least the ensuing twelve-month period, but shall not exceed the ensuing twelve (12) months' property tax year. Furthermore, the levy

shall not exceed one hundred twenty percent (120%) of the amount required to cover payments for the ensuing twelve (12) month property tax year.

The District has consistently met all principal and interest payments on its outstanding bonds and other obligations promptly as they have come due. Furthermore, no refunding bonds have been issued to avert an imminent default.

During the 2022–2023 legislative session, the Idaho Legislature passed House Bill 292, which allocates funding to reduce school district levies or, in the absence of a levy, to support facility maintenance and construction. For the 2025–2026 fiscal year, the District will utilize House Bill 292 funding to offset both bond and supplemental levy obligations, thereby reducing the District's overall tax rate.

House Bill 292 requires that funds be used by school districts in the following order of priority:

- Payment of existing school bonds authorized pursuant to Chapters 11 and 24, Title 33, Idaho Code;
- Payment of supplemental school levies authorized pursuant to Section 33-802, Idaho Code, excluding indefinite-term supplemental levies described in Section 33-802(5), Idaho Code;
- Depositing funds into a reserve account for future school facility construction or renovation needs; and
- Applying funds toward securing and making payments on a new school facilities bond.

Long-Term Debt

At year end, the District had $30,370,000 in general obligation bonds outstanding. The general obligation bonds of the District are secured by an annual tax levy. The bonds were authorized by the patrons of the District by a two-thirds majority vote. The certificates of participation are paid through guaranteed utility savings. The amounts outstanding on the remaining bonds and certificates are:

Series 2015	$ 4,465,000
Series 2018A	660,000
Series 2018B	25,245,000
	$ 30,370,000

Debt Ratios

Fiscal year	Total Debt		Total Assets		Debt Ratio
2014-2015	$ 273,382,988.00	1	$ 558,370,492.00	1	0.4896086
2015-2016	$ 298,219,701.00	1	$ 595,944,544.00	1	0.5004152
2016-2017	$ 313,407,798.00	1	$ 601,473,556.00	1	0.5210666
2017-2018	$ 385,631,882.00	1	$ 718,525,840.00	1	0.5366987
2018-2019	$ 363,841,242.00	1	$ 761,688,823.00	1	0.4776770
2019-2020	$ 307,030,352.00	1	$ 803,349,064.00	1	0.3821880
2020-2021	$ 322,941,484.00	1	$ 746,200,785.00	1	0.4327809
2021-2022	$ 171,133,801.00	1	$ 796,058,369.00	1	0.2149764
2022-2023	$ 328,571,220.00	1	$ 766,162,705.00	1	0.4288531
2023-2024	$ 300,679,988.00	2	$ 804,501,905.00	2	0.3737468

1- Audited financial data
2- Unaudited data

District Bond Rating

Moody's Investors Service has assigned an Aa2 rating to Joint School District No. 2 (West Ada), Idaho's Taxable General Obligation Refunding Bonds, Series 2021, in the expected amount of $50.0 million. Moody's also maintains the Aa2 rating on the District's outstanding parity general obligation bonds, totaling $157.5 million. In addition, Moody's affirms the District's Aa2 issuer rating, which reflects the District's ability to repay debt and debt-like obligations independent of any specific pledge, security, or structural features. The outlook is stable.

Ratings Rationale provided by Moody's

The Aa2 rating reflects the district's improved and healthy financial position that, despite some softening in the near term, will remain solid. The rating also reflects a growing local economy with strong in migration, rapid development and homebuilding driving expected increases in enrollment and above average resident wealth indicators. The rating further incorporates the district's moderate leverage with a considerable amount of anticipated future debt issuances that will remain manageable given rapid debt payout and expected growth in revenue.

The Aa1 enhanced rating reflect the rating on the Idaho School Bond Sales Tax Guaranty Program, which pledges the State of Idaho's (Aa1 stable) sales tax revenues for debt service when due on qualified school districts' voter-approved general obligation bonds. The program rating reflects the state's ample sales tax revenue coverage of guaranteed debt service payments and the program's strong monitoring and repayment mechanics to ensure the timely receipt of debt service payments.

Ratings Outlook provided by Moody's

The stable outlook reflects our expectation that the district's solid financial profile will remain in line with rated peers and the district's local economy will continue to grow given our expectations of continued development and in migration.

Capital Projects

Meeting the educational needs of our students would not be possible without the continued support of the patrons we serve. By carefully managing district facilities and seeking voter approval for bonds only when facilities are truly necessary, the District remains committed to collaborating with our community to build the infrastructure that helps make the West Ada School District a high-quality place to live and learn.

School Plant Facilities Fund

Capital projects follow the same budget process as other funds. Each November, the Chief Operations Officer distributes plant facility request forms, asking each school to identify its facility priorities for the upcoming fiscal year. These requests must be submitted to the Administrator of Buildings and Grounds by December 31. In February, the submitted requests are reviewed and prioritized, then presented to the Chief Financial Officer for final evaluation. The prioritized capital projects are subsequently submitted to the Superintendent and the Board of Trustees as part of the regular budget process, in accordance with the West Ada Budget Development Calendar (Organization Section) and the Timeline (Executive Summary).

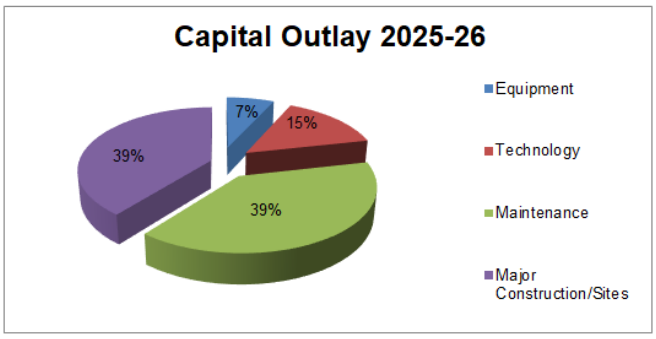
On March 14, 2017, district voters approved a school plant facilities property tax levy with 62.89% support (exceeding the 60% required). This levy authorizes the District to collect up to $16 million annually for a period of 10 years. The revenue generated from this levy provides essential funding to maintain, upgrade, and equip school facilities, particularly as new buildings are added and existing one's age and require increased attention.

For the 2025–2026 fiscal year, the District has budgeted approximately $16 million in property tax revenue for the school plant facilities fund.

The District's capital budgeting practices include the ongoing use of the School Plant Facilities Fund to support building remodels and additions; major maintenance projects such as roof and pavement repairs; improvements to locker rooms and gym floors; equipment purchases; and the acquisition of additional school sites. The District follows a standard maintenance replacement schedule as outlined below:

- **Roof Replacement:** Every 20–25 years
- **Carpet Replacement:** Every 10 years
- **Painting:** Every 7 years
- **Blacktop Replacement:** Every 25–30 years
- **Seal Coat:** Every 10 years

The 2025-2026 budgeted dollar amounts for the School Plant Facilities Fund are listed below. Next to each amount are some of the projects that will be completed.

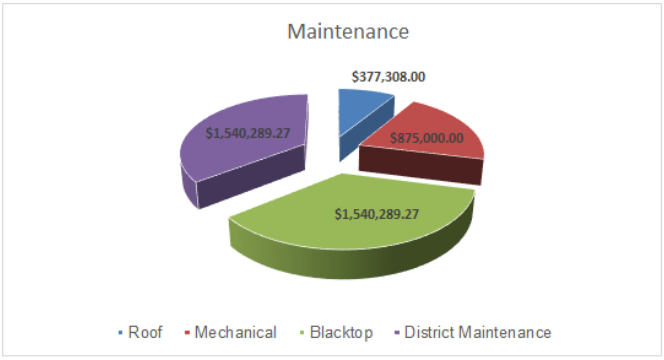


Capital Outlay

Equipment	694,807
Technology	1,500,000
Maintenance	4,000,000
Major Construction/Sites	4,000,000
Total	**10,194,807**

Maintenance

Roof	$	377,308.00
Mechanical	$	875,000.00
Blacktop	$	1,540,289.27
District Maintenance	$	1,540,289.27
Total	**$**	**5,347,862.00**



Capital Reserve Fund
The Capital Reserve Fund serves as a mechanism to set aside funding for capital projects not addressed through plant facilities funding. Proceeds from property sales are transferred into this fund to support future capital needs.

School Facility Modernization Fund
This fund accounts for the revenues and expenditures related to the investment made by the state legislature during the 2024–2025 fiscal year to support school districts in constructing and maintaining district facilities.

In addition to identifying potential expenditures associated with facility construction, this fund includes a transfer of funds to Fund 422 (referenced as Fund 420) to replicate the Lottery funding distributions historically received by the Facilities Division. With the passage of House Bill 521, Lottery funds will now be consolidated into the School Facility Modernization Fund.

Long Range Capital Projects

The West Ada School District has undertaken a comprehensive evaluation of all existing facilities. This evaluation includes an in-depth analysis of educational spaces, cafeterias, hallways, flooring, roofing, plumbing, athletic facilities, parking lots, and surrounding grounds.

This extensive effort has yielded meaningful results. Our facilities and operations staff have used the findings to develop a maintenance and capital improvement plan for all current buildings. Each facility was graded and scored, allowing the District to determine how to strategically allocate funding from both the capital levy and state school modernization programs to bring all buildings to a consistent standard across the District.

The District plans to utilize this data as part of the fiscal year 2025–2026 budget process to guide facility funding decisions.

In addition to assessing current facility maintenance and capital needs, the District is actively analyzing enrollment trends and residential development to understand their implications for long-term facility planning. In collaboration with Building Administrators and the Executive Team, the District is working to identify future facility needs and explore potential funding mechanisms to support them.

West Ada continues to explore opportunities to leverage available state funding and is also evaluating the possibility of seeking community support for a bond measure aimed at expanding facilities District-wide. This ongoing evaluation will focus on the anticipated impact on student learning, with much of the analysis taking place in the coming months. As the District prepares for continued growth in the Treasure Valley, this work will be critical to ensuring we can respond effectively to emerging needs.

House Bill 521 (2024) also established the School Modernization Fund, which authorizes the Idaho State Building Authority to issue state bonds, with an anticipated $1 billion to be distributed to school districts. Distributions are calculated based on average daily attendance (ADA) for on-premises instruction. These funds are continuously appropriated pursuant to Section 33-917, Idaho Code.

The West Ada School District has opted to receive its allocation as a lump-sum installment and is currently developing a 10-year facility plan. These funds will be recorded in Fund 436 – School Facility Modernization Fund.

Source: FY 2026 Idaho Legislative Budget Book, Analyst: Tatro

Other Post-Retirement Benefits (OPEB)

For the purposes of measuring the net OPEB liability, as well as the associated deferred outflows and inflows of resources and OPEB expense, information regarding the fiduciary net position of the District—and the additions to and deductions from that fiduciary net position—has been determined on the same basis as reported by the District. Accordingly, the District recognizes benefit payments when due and payable in accordance with the terms of the benefit plan. Investments are reported at fair value, with the exception of money market investments and participating interest-earning investment contracts that have a maturity of one year or less at the time of purchase, which are reported at cost.

Similarly, for the purposes of measuring the net OPEB asset related to sick leave, along with the corresponding deferred outflows and inflows of resources and the related OPEB sick leave expense (expense offset), information about the fiduciary net position of the Public Employee Retirement System of Idaho (PERSI or the System) Sick Leave Insurance Reserve Fund—and the additions to and deductions from that fiduciary net position—has been determined on the same basis as reported by the Sick Leave Plan. In this context, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Retirement Healthcare Plan

Plan Description

The District's Post-Retirement Healthcare Plan (the plan) is a single-employer defined benefit healthcare plan administered by the Blue Cross of Idaho through the end of 2023. Effective January 1, 2024, Regence Blue Shield of Idaho administered the plan. In addition, the plan includes Delta Dental, Willamette Dental, and United Heritage for eligible retirees and their eligible dependents. Regence Blue Shield of Idaho provides medical and prescription drug insurance benefits. Delta Dental and Willamette Dental provide dental insurance benefits. United Heritage provides life insurance and vision insurance benefits. A retiree who retires with the Public Employee Retirement System of Idaho (PERSI) is eligible to keep the District's medical insurance as a retiree until age 65, or until the retiree is eligible for coverage under Medicare.

Plan Membership

At June 30, 2025, District membership consisted of the following:

Total OPEB Liability

	Count	Average Age	Average Service
Male teachers	303	45.6	7
Female teachers	1,136	48.5	7
Male general employees	535	45.6	13
Female general employees	1,957	43.9	11
Total	3,931	45.6	10

	Retirees and Dependents					
	Medical Count	Dental Count	Vision Count	Life Count	Total	Average Age
Male retirees	29	213	81	44	260	72.5
Female retirees	102	570	338	151	699	70.3
Males spouses	12	168	79	15	203	72.1
Female spouses	9	71	27	6	88	71.8
Total	152	1022	525	216	1,250	71.2

The District's total OPEB liability of $35,147,380 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2024.

Contacting the District's Financial Management

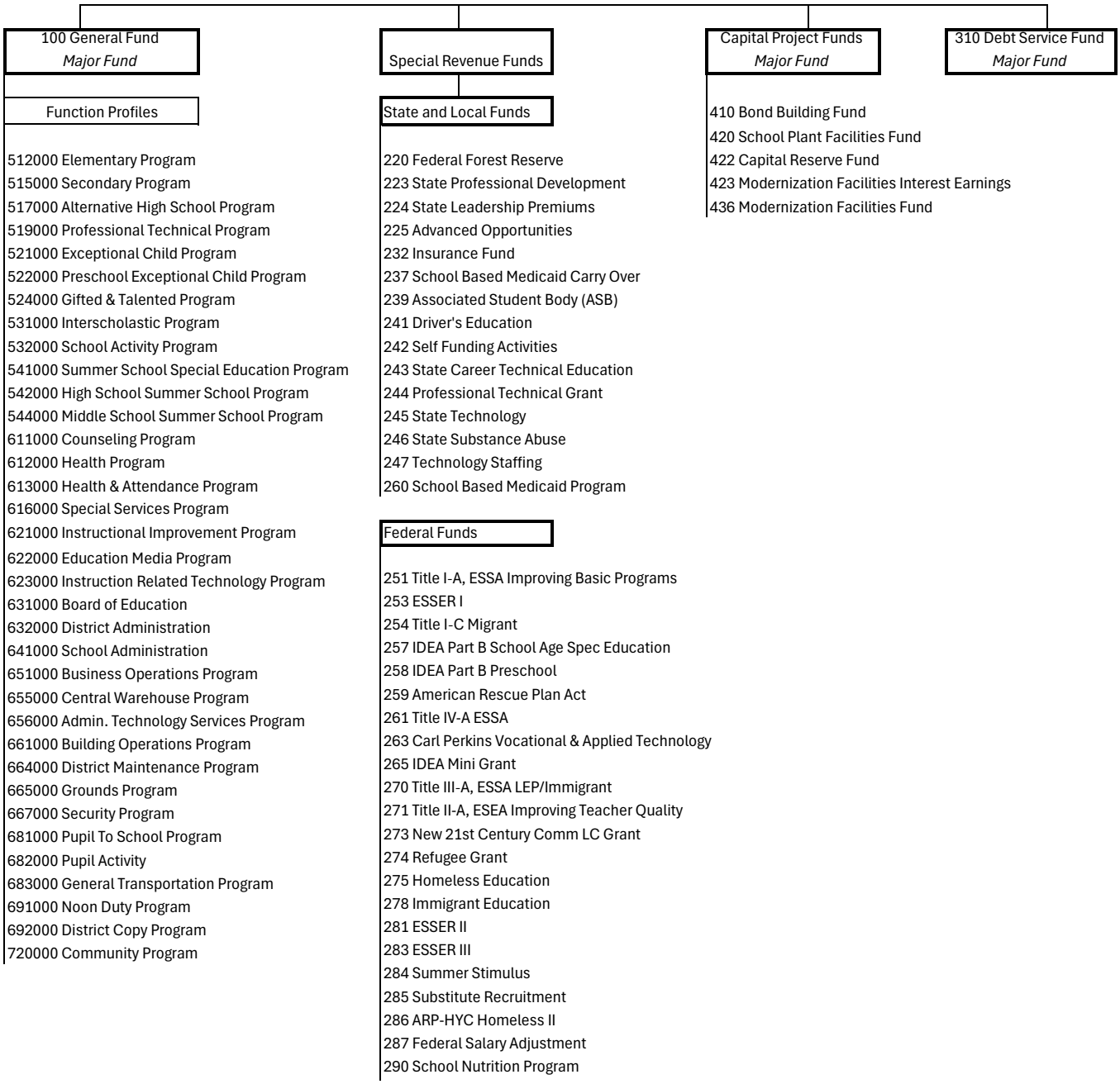
This financial information is intended to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances.

If you have any questions regarding this budget or require additional financial information, please contact Dave Roberts at the West Ada School District, District Services Center, 1303 E. Central Drive, Meridian, Idaho 83642, by phone at (208) 855-4500 or by email at roberts.dave@westada.org.

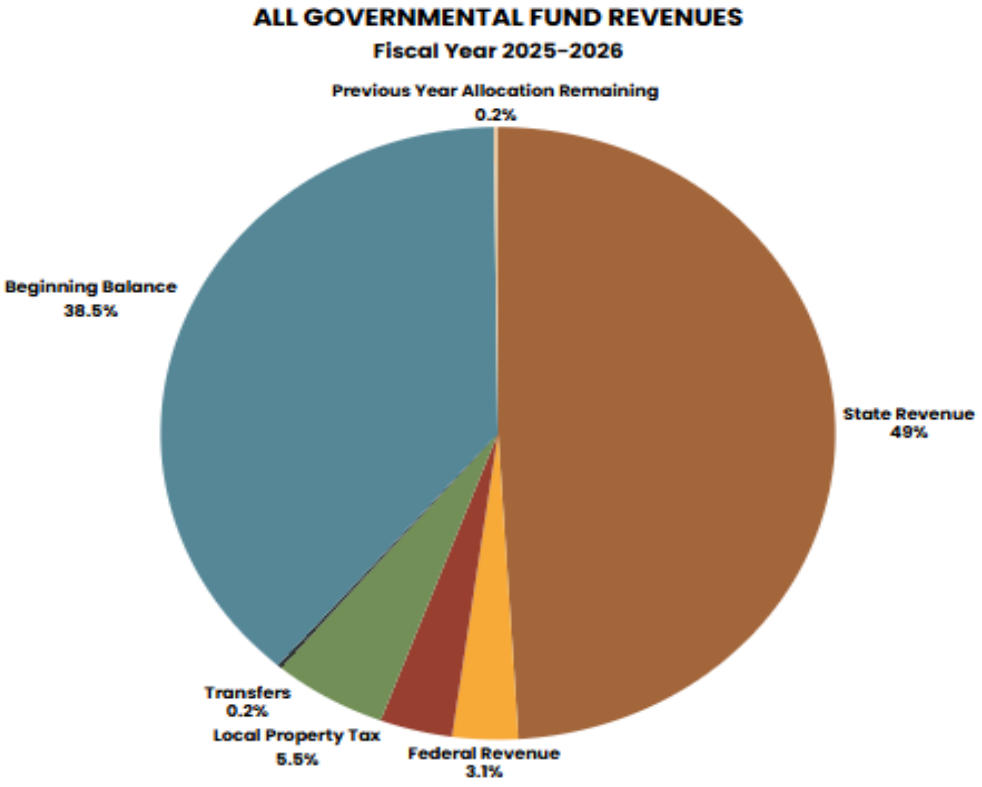
West Ada School District

Fund Structure

Governmental Funds

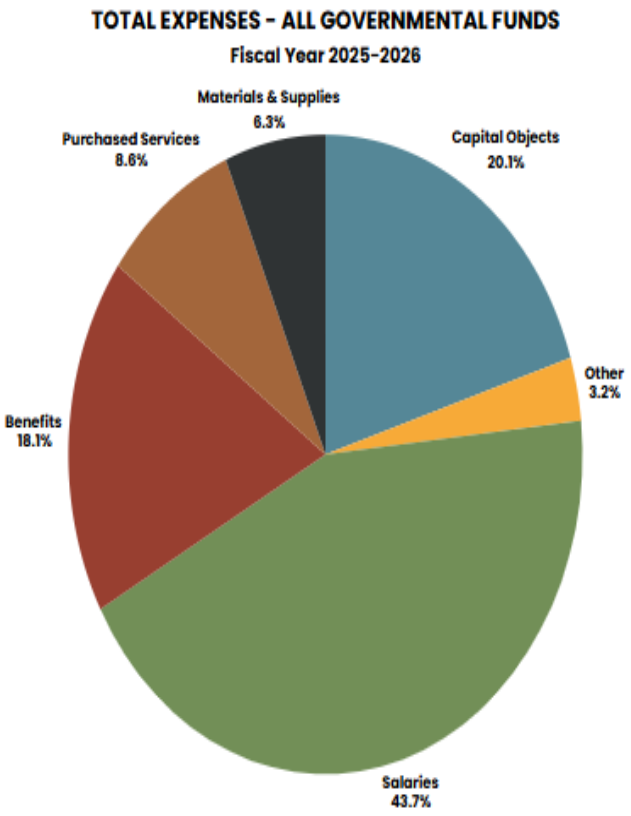


A description appears on the "Expenditures by Object" summary page for each fund and program in the Financial Section.



Other Revenue	$23,035,471
Local Property Tax	$36,150,905
Transfers	$1,294,132
Beginning Balance	$254,733,534
Previous Year Allocation Remaining	$1,371,505
Federal Revenue	$20,829,906
State Revenue	$324,657,714
Total	$662,073,167

Beginning Balance Breakdown:	
General Fund	$41,118,918
Capital Fund	$3,037,422
Debt Service Fund	$9,766,349
School Modernization Fund	$154,317,188
All Other Funds	$43,493,656
Total Beginning Balance	$254,733,534



Salaries	$235,515,409
Benefits	$97,543,658
Purchased Services	$46,398,890
Materials & Supplies	$34,220,323
Capital Objects	$108,471,730
Other	$17,234,134
Total	$539,384,233

SUMMARY
ALL GOVERNMENTAL FUNDS
JOINT SCHOOL DISTRICT NO. 2
The summary data for all funds is presented by function.

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 136,969,256	$ 142,015,974	$ 130,140,351	$ 123,616,200	$ 152,084,153	$ 254,733,534	$ 53,417,081	$ 59,222,274	$ 54,652,467
Previous Year Allocation Remaining	$ -	$ -	$ -	$ 1,872,428	$ 1,371,505	$ 1,371,505	$ 1,371,505	$ 1,371,505	$ 1,371,505
Property Tax	$ 62,293,288	$ 61,552,050	$ 30,982,973	$ 41,150,905	$ 41,150,905	$ 36,150,905	$ 16,000,000	$ -	$ -
State Revenue	$ 262,619,024	$ 285,515,791	$ 324,041,898	$ 463,982,304	$ 468,641,687	$ 324,657,714	$ 23,949,375	$ 23,949,375	$ 23,949,375
Federal Revenue	$ 57,818,165	$ 50,295,152	$ 33,948,196	$ 20,766,435	$ 20,851,686	$ 20,829,906	$ 20,819,906	$ 20,819,906	$ 20,819,906
Other Revenue	$ 28,192,545	$ 25,805,310	$ 55,121,393	$ 14,830,871	$ 30,859,660	$ 23,035,471	$ 9,758,721	$ 9,758,721	$ 9,758,721
Transfers In	$ 8,060,534	$ 4,673,976	$ 9,123,702	$ 43,775,796	$ 15,527,766	$ 1,294,132	$ -	$ -	$ -
Total Revenue + Tfrs In + Beg Bal	$ 555,952,811	$ 569,858,253	$ 583,358,513	$ 709,994,940	$ 730,487,361	$ 662,073,167	$ 125,316,588	$ 115,121,781	$ 110,551,974
EXPENDITURES:									
Instruction	$ 203,062,071	$ 213,164,600	$ 220,912,659	$ 230,641,267	$ 270,131,953	$ 254,715,219	$ 44,266,687	$ 44,266,687	$ 44,266,687
Instructional Support	$ 122,539,880	$ 159,377,354	$ 147,520,132	$ 160,956,502	$ 177,737,577	$ 164,405,610	$ 33,295,326	$ 27,670,326	$ 27,670,326
Non-Instruction	$ 14,244,931	$ 13,507,219	$ 14,197,669	$ 16,524,999	$ 16,552,234	$ 16,582,248	$ 15,815,320	$ 15,815,320	$ 15,815,320
Capital Outlay	$ 25,992,328	$ 18,999,651	$ 9,219,148	$ 35,540,132	$ 77,262,173	$ 88,531,622	$ 7,817,422	$ 7,817,422	$ 7,817,422
Other Services `	$ 40,037,093	$ 29,995,100	$ 30,301,050	$ 30,271,550	$ 33,052,687	$ 13,855,400	$ -	$ -	$ -
Subtotal	$ 405,876,304	$ 435,043,924	$ 422,150,658	$ 473,934,451	$ 574,736,625	$ 538,090,099	$ 101,194,756	$ 95,569,756	$ 95,569,756
Transfers Out	$ 8,060,534	$ 4,673,976	$ 9,123,702	$ 43,775,797	$ 15,527,766	$ 1,294,132	$ 1,294,132	$ 1,294,132	$ 1,294,132
Total Expenditures + Transfers	$ 413,936,837	$ 439,717,900	$ 431,274,360	$ 517,710,248	$ 590,264,390	$ 539,384,231	$ 102,488,888	$ 96,863,888	$ 96,863,888
Contingency Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balances	$ 142,015,974	$ 130,140,353	$ 152,084,151	$ 192,284,692	$ 140,222,971	$ 122,688,936	$ 22,827,699	$ 18,257,892	$ 13,688,085
Total Exp+Tfrs Out + Contgcy + FB	$ 555,952,811	$ 569,858,253	$ 583,358,511	$ 709,994,940	$ 730,487,361	$ 662,073,167	$ 125,316,588	$ 115,121,781	$ 110,551,974
Changes in Fund Balance	$ 5,046,718	$ (11,875,622)	$ 21,943,799	$ 68,673,406	$ (11,856,268)	$ (130,218,884)	$ (30,584,467)	$ (40,959,467)	$ (40,959,467)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 263,070,559	$ 282,853,770	$ 297,960,079	$ 315,062,602	$ 320,436,365	$ 333,059,067	$ 44,082,851	$ 44,082,851	$ 44,082,851

SUMMARY
ALL GOVERNMENTAL FUNDS
JOINT SCHOOL DISTRICT NO. 2
The summary data for all funds is presented by function (program)

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 136,969,256	$ 142,015,974	$ 130,140,351	$ 123,616,200	$ 152,084,153	$ 254,733,534	$ 104,302,348	$ 110,107,541	$ 105,537,734
Previous Year Allocation Remaining	$ -	$ -	$ -	$ 1,872,428	$ 1,371,505	$ 1,371,505	$ 1,371,505	$ 1,371,505	$ 1,371,505
Property Tax	$ 62,293,288	$ 61,552,050	$ 30,982,973	$ 41,150,905	$ 41,150,905	$ 36,150,905	$ 36,150,905	$ 20,150,905	$ 20,150,905
State Revenue	$ 262,619,024	$ 285,515,791	$ 324,041,898	$ 463,982,304	$ 468,641,687	$ 324,657,714	$ 324,657,714	$ 324,657,714	$ 324,657,714
Federal Revenue	$ 57,818,165	$ 50,295,152	$ 33,948,196	$ 20,766,435	$ 20,851,686	$ 20,829,906	$ 20,819,906	$ 20,819,906	$ 20,819,906
Other Revenue	$ 28,192,545	$ 25,805,310	$ 55,121,393	$ 14,830,871	$ 30,859,660	$ 23,035,471	$ 16,935,471	$ 16,935,471	$ 16,935,471
Transfers In	$ 8,060,534	$ 4,673,976	$ 9,123,702	$ 43,775,796	$ 15,527,766	$ 1,294,132	$ 1,294,132	$ 1,294,132	$ 1,294,132
Total Revenue + Tfrs In + Beg Bal	$ 555,952,811	$ 569,858,253	$ 583,358,513	$ 709,994,940	$ 730,487,361	$ 662,073,167	$ 505,531,981	$ 495,337,174	$ 490,767,367
EXPENDITURES:									
Instruction	$ 203,062,071	$ 213,164,600	$ 220,912,659	$ 230,641,267	$ 270,131,953	$ 254,715,219	$ 246,686,030	$ 246,686,030	$ 246,686,030
Instructional Support	$ 122,539,880	$ 159,377,354	$ 147,520,132	$ 160,956,502	$ 177,737,577	$ 164,405,610	$ 164,405,610	$ 158,780,610	$ 158,780,610
Non-Instruction	$ 14,244,931	$ 13,507,219	$ 14,197,669	$ 16,524,999	$ 16,552,234	$ 16,582,248	$ 16,582,248	$ 16,582,248	$ 16,582,248
Capital Outlay	$ 25,992,328	$ 18,999,651	$ 9,219,148	$ 35,540,132	$ 77,262,173	$ 88,531,622	$ 7,913,122	$ 7,913,122	$ 7,913,122
Other Services `	$ 40,037,093	$ 29,995,100	$ 30,301,050	$ 30,271,550	$ 33,052,687	$ 13,855,400	$ 13,855,401	$ 13,855,402	$ 13,855,403
Subtotal	$ 405,876,304	$ 435,043,924	$ 422,150,658	$ 473,934,451	$ 574,736,625	$ 538,090,099	$ 449,442,410	$ 443,817,411	$ 443,817,412
Transfers Out	$ 8,060,534	$ 4,673,976	$ 9,123,702	$ 43,775,797	$ 15,527,766	$ 1,294,132	$ 1,294,132	$ 1,294,132	$ 1,294,132
Total Expenditures + Transfers	$ 413,936,837	$ 439,717,900	$ 431,274,360	$ 517,710,248	$ 590,264,390	$ 539,384,231	$ 450,736,542	$ 445,111,543	$ 445,111,544
Contingency Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balances	$ 142,015,974	$ 130,140,353	$ 152,084,151	$ 192,284,692	$ 140,222,971	$ 122,688,936	$ 54,795,443	$ 50,225,638	$ 45,655,833
Total Exp+Tfrs Out + Contgcy + FB	$ 555,952,811	$ 569,858,253	$ 583,358,511	$ 709,994,940	$ 730,487,361	$ 662,073,167	$ 505,531,985	$ 495,337,181	$ 490,767,377
Changes in Fund Balance	$ 5,046,718	$ (11,875,622)	$ 21,943,799	$ 68,673,406	$ (11,856,268)	$ (130,218,884)	$ (49,501,992)	$ (59,876,990)	$ (59,876,988)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 263,070,559	$ 282,853,770	$ 297,960,079	$ 315,062,602	$ 320,436,365	$ 333,059,067	$ 333,049,067	$ 333,049,067	$ 333,049,067

OPERATING FUNDS

The General Fund serves as the primary operating fund of the District, supporting the day-to-day operations of schools. It covers expenditures such as salaries, employee benefits, instructional supplies, program costs, utilities, and routine maintenance.

State Revenue

The State of Idaho passed a budget of $3.3 billion.

- Fully funded the career ladder for certified and pupil services staff.
- Five percent (5%) increase for classified and administrators.

Reductions in funding for 2025-2026 include:

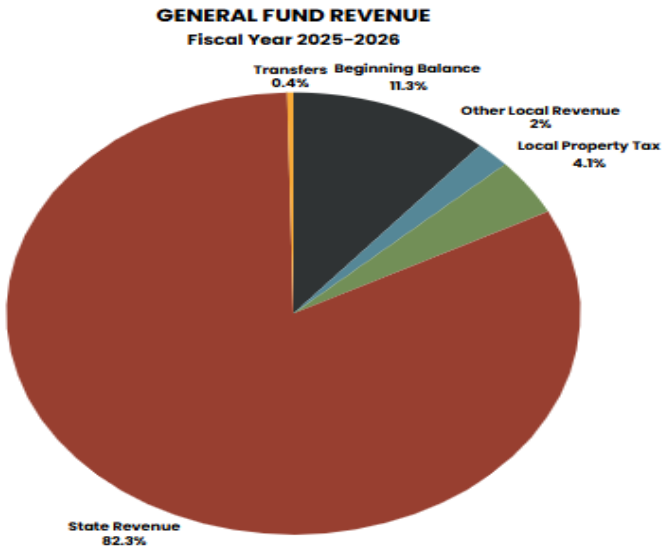
- The conservative enrollment projection shows a potential reduction in enrollment of approximately 2%, with a decrease of forty (40) support units
- Funding challenges
  - Gifted and Talented
  - Safe and Drug Free
  - IDEA
  - Title

State Funding Schedule
(Fiscal Year)

Payment Date	Payment Amount (1)
August 15	48%
November 15	19%
February 15	20%
May 15	11%
July 15	Final payment adjustment for the Fiscal Year June 30.

(1) Percentages are an approximation of the distribution to be received; final amounts may vary.

Source: Idaho Code 33-1009



Beginning Balance	$41,118,918
Other Local Revenue	$7,126,750
Local Property Taxes	$15,150,905
State Revenue	$300,708,339
Transfers	$1,294,132
Total	$365,399,044

General Fund Revenue – Local Fund Sources

Taxes - Supplemental – Revenue generated from a voter-approved supplemental levy of $13.9 million annually for the fiscal years 2025-2026 and 2026-2027.

Taxes – Tort Levy – Revenue generated from a tax levy designated to fund the District's comprehensive liability insurance program.

Taxes – Emergency – Revenues levied and paid by taxpayers in response to sustained year-over-year enrollment growth within the District.

Penalty on Delinquent Taxes – Revenue generated from penalties or interest assessed on the late payment of delinquent taxes.

Earnings on Investments – Interest earned on available funds. Unless a separate Local Government Investment Pool (LGIP) account has been established for a specific funding stream, interest earnings from special revenue funds are recorded in the General Fund. Earnings on investments have increased compared to the previous year. District funds are invested in the LGIP, and interest rates have continued to rise in alignment with increases by the Federal Reserve. The additional investment income reflects the higher returns the District is now receiving on its invested

funds.

Rentals – Fees assessed for the use of District facilities and property in accordance with the District's rental policy.

Other Local – Miscellaneous income from local sources. This category includes various revenues such as substitute reimbursements, book fines, property damage payments, cell tower lease income, prior year rebates, and donations made directly to the District (excluding those processed through the Education Foundation). This revenue stream is expected to decline annually.

Transfers In - This category consists of two components:

1. Transfers from federal programs to cover the administrative costs of managing those programs. The indirect cost rate, established by the Idaho State Department of Education, is 3.25% for FY 2025-2026.

LOCAL SOURCES	2021-22 Actual	2022-23 Actual	2022-23 Amended Budget	2023-24 Amended Budget	2024-25 Amended Budget	2025-26 Proposed Budget	Difference 2024-25 to 2025-26	% Increase 2024-25 to 2025-26
Taxes-Supplemental	$14,178,864	$14,155,475	$14,000,000	$14,000,000	$13,850,655	$13,850,655	$-	0.00%
Taxes-Tort Levy	501,726	550,221	1,000,000	1,100,000	1,300,250	1,300,250	-	0.00%
Taxes - Judgement Levy	774	80	-		-	-	-	
Taxes - Emergency	6,973	1,440	-		-	-	-	0.00%
Penalty On Delinquent Taxes	24,251	20,582	45,250	45,250	45,000	45,000	-	0.00%
Earnings On Investments	248,345	3,258,415	675,000	2,750,000	3,750,000	6,000,000	2,250,000	333.33%
Rentals	755,317	766,239	425,000	525,000	525,000	525,000	-	0.00%
Other Local	872,811	487,213	1,575,000	550,000	550,000	550,000	-	0.00%
Revenues in lieu of taxes	369,066	418,331	-	-	-	-	-	
Summmer School Tuition	7,719	41,560	33,500	28,500	6,750	6,750	-	0.00%
State E-rate support	841,455	964,289	239,317	239,317	239,318	239,318	-	0.00%
One time items and GASB audit adjustments		289,178			-	-	-	
Transfers In	1,094,096	1,373,914	929,331	1,179,354	2,614,609	1,294,132	(1,320,477)	-142.09%
Total Local Sources	**$18,901,397**	**$22,326,935**	**$18,922,398**	**$20,417,421**	**$22,881,582**	**$23,811,105**	**$929,523**	

Local Source Revenue Analysis and Trends – Local source revenues were adjusted based on anticipated collections and a comparative analysis of revenues received in the prior fiscal year.

General Fund Revenue – State Sources:

Base Support Program – The entitlement amount is determined by student attendance (support units) and the placement of instructional and pupil service staff on the career ladder. It also includes allocations for administrative and classified salary apportionments. In addition, this category provides discretionary funding to support the general maintenance and operations of the District. Funds are distributed according to a formula established in the Idaho Code.

Benefit Program – The entitlement amount determined by the funding formula outlined in Idaho Code for reimbursing Social Security taxes and Public Employee Retirement System (PERSI) contributions for eligible employees. This amount is directly tied to the Salary-Based Apportionment (SBA) allocation and is calculated as a percentage based on employee classification. The reimbursement percentage covers the employer's share of PERSI and FICA costs associated with the SBA allocation.

Transportation Program – Reimbursement is limited to 50% of the prior year's allowable student transportation costs, in addition to a 35% block grant. After determining the total transportation allocation, it is further reduced by 10%, as stipulated in Idaho Code.

	2021-22 Actual	2022-23 Actual	2022-23 Amended Budget	2023-24 Adopted Budget	2024-25 Amended Budget	2025-26 Proposed Budget	Difference 2024-25 to 2025-26	% Increase 2024-25 to 2025-26
STATE SOURCES								
Base Support Program	$196,934,871	$214,026,578	$214,893,109	$235,095,954	$240,433,867	$249,362,191	$8,928,324	4.17%
Benefit Program	26,952,260	27,742,935	28,078,994	30,897,852	33,670,051	34,909,432	1,239,381	4.41%
Transportation Program	10,976,363	11,303,887	11,972,795	11,653,466	14,920,620	15,000,000	79,380	0.66%
Total State Support	**$234,863,494**	**$253,073,400**	**$254,944,898**	**$277,647,272**	**$289,024,538**	**$299,271,623**	**$10,247,085**	**3.55%**

State Sources – Analysis and Trends - An increase in state funding is anticipated for the 2024–2025 fiscal year. The Base Support Program will rise as a result of enhanced career ladder funding and a five percent (5%) increase in the base funding allotment for classified and administrative personnel. Additionally, discretionary funding has increased, providing more flexibility for general expenditures. Increases in the Benefit Program are attributed to both enhanced funding within the Base Support Program and a higher PERSI contribution rate for instructional staff. Conversely, transportation funding is expected to decrease slightly in alignment with conservative state revenue projections.

Key Factors Impacting the Budget

As with prior years, the District continues to face a number of challenges in developing a balanced budget. Key considerations for 2025-2026 include:

- An increase in health insurance premiums.
- Anticipated increases in utility costs.
- Ongoing efforts to manage shortfalls in both state and federal funding.

Communication Strategy

Each December, the Finance Department prepares the budget calendar for the upcoming fiscal year and distributes it to the Board of Trustees and district staff. In January, the Chief Financial Officer delivers a presentation to budget managers outlining projected revenues, anticipated enrollment, and budget expectations. In February, budget packets are distributed to each budget manager, who is then given one month to prepare a brief presentation of their program and budget requests. Budget meetings are held throughout March to review these proposals. Once the budget team approves requests that align with district goals, the Chief Financial Officer presents a preliminary budget to the Board of Trustees during a public meeting in May. Following input from the public and the Board, the budget is finalized and published in the local newspaper. The official budget hearing is being held in June for formal adoption.

The budget was presented to the Board of Trustees and the public in spring 2025 to address the various factors influencing the budget process. West Ada continues to face challenges, including securing funding for capital improvements such as facility construction, as well as ensuring adequate resources to offer competitive salaries and to maintain and expand educational programs for the students of our district.

The West Ada School District will develop and implement a strategic communications plan to foster effective communication, collaboration, and engagement with all stakeholders

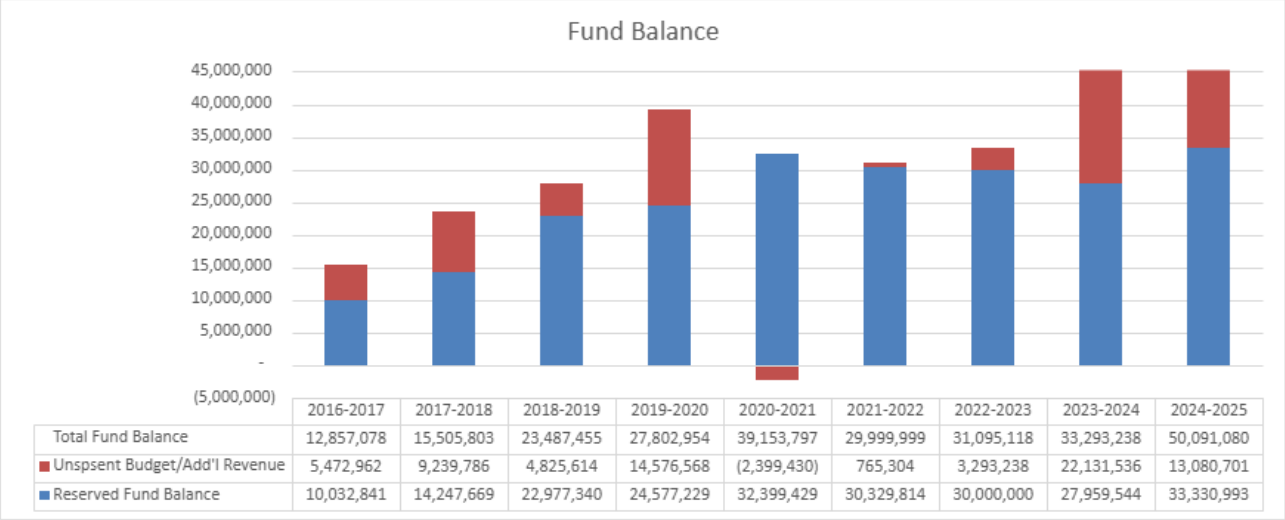
General Fund Unappropriated Fund Balance

Historically, the West Ada School District has employed a conservative approach to budgeting for both revenues and expenditures, and the current fiscal year is no exception. The District

recognizes the long-term implications of relying on one-time funds (fund balance) to support ongoing expenditures and remains committed to responsible financial planning.

As of June 30, 2025, the unappropriated ending fund balance in the General Fund is $46,411,694—a decrease from the previous fiscal year.

The table below provides a historical summary of the District's General Fund carryover (excluding self-funded activities) from the ending fund balance.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Total Fund Balance	12,857,078	15,505,803	23,487,455	27,802,954	39,153,797	29,999,999	31,095,118	33,293,238	50,091,080
Unspsent Budget/Add'l Revenue	5,472,962	9,239,786	4,825,614	14,576,568	(2,399,430)	765,304	3,293,238	22,131,536	13,080,701
Reserved Fund Balance	10,032,841	14,247,669	22,977,340	24,577,229	32,399,429	30,329,814	30,000,000	27,959,544	33,330,993

WEST ADA SCHOOL DISTRICT

BUDGET AT A GLANCE

GENERAL FUND EXPENDITURES
(Fund 100 Only)

	Instruction		
	Function: 500000-599000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	181,372,775	193,578,374	202,419,342
% Total	60.4%	58.4%	60.5%

	Attendance-Guidance-Health		
	Function: 611000, 612000, 613000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	13,933,549	15,573,684	16,187,674
	4.6%	4.7%	4.8%

	Special Services		
	Function: 616000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
Exp.	5,807,025	5,875,193	6,120,940
% Total	1.9%	1.8%	1.8%

	Instructional Improvement Programs		
	Function: 621000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	6,344,848	7,871,666	8,020,977
	2.1%	2.4%	2.4%

	Educational Media Programs		
	Function: 622000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	3,829,663	4,015,378	4,095,304
	1.3%	1.2%	1.2%

	Board of Education Programs		
	Function: 631000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
Exp.	1,305,316	1,430,814	1,469,998
% Total	0.4%	0.4%	0.4%

	District Administration		
	Function: 632000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	1,781,764	2,060,710	2,143,485
	0.6%	0.6%	0.6%

	School Administration		
	Function: 641000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	20,763,808	21,847,736	22,795,947
	6.9%	6.6%	6.8%

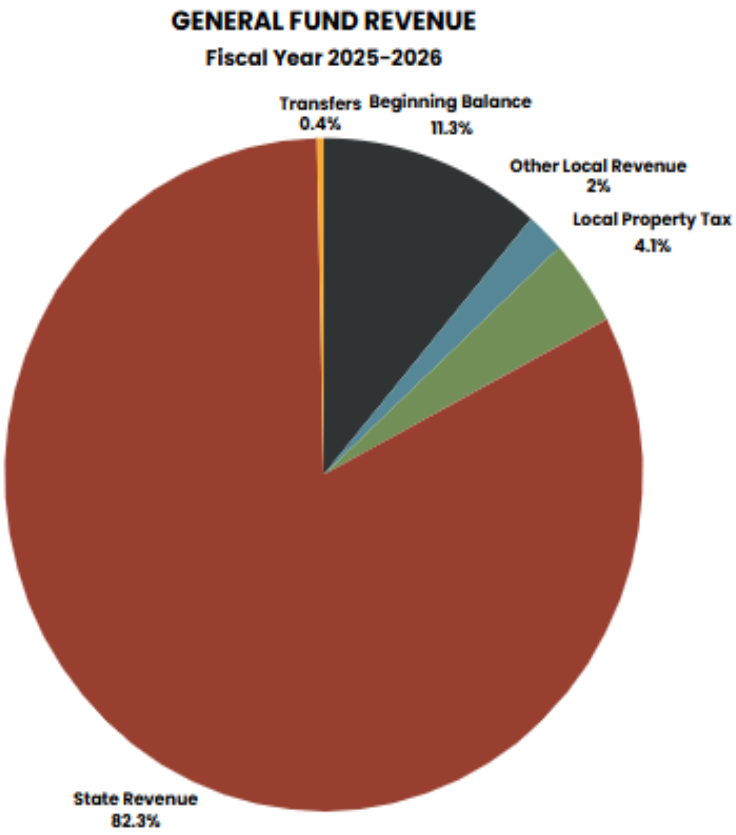
	Business Operation Program		
	Function: 623000,651000,656000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
Exp.	13,696,845	14,778,467	15,826,400
% Total	4.6%	4.5%	4.7%

	Facility Services		
	Function: 661000-667000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	21,937,518	29,527,483	30,742,275
	7.3%	8.9%	9.2%

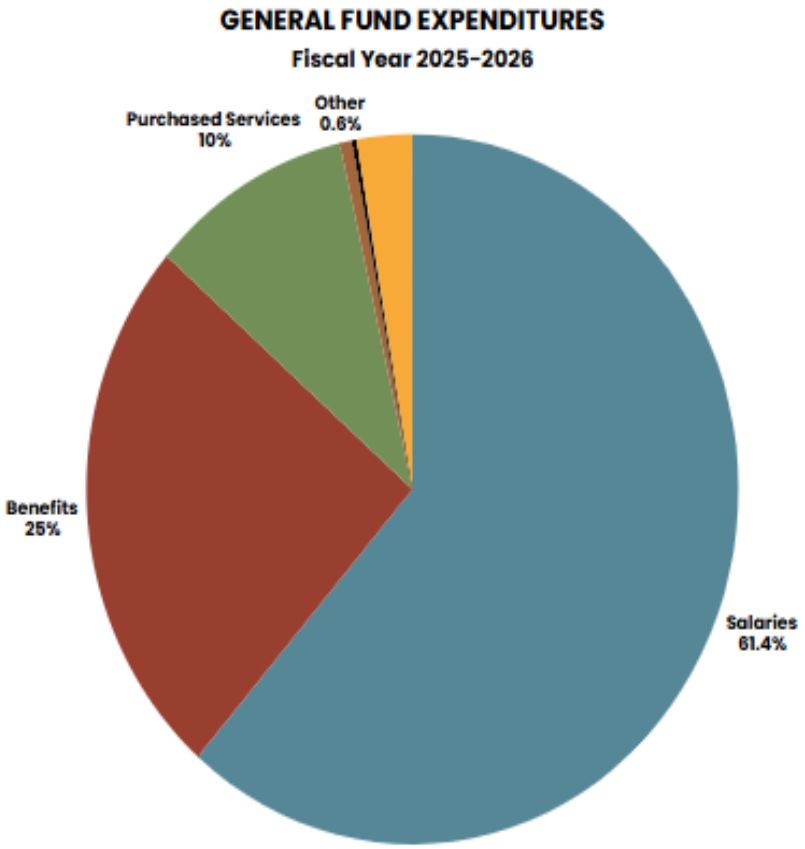
	Transportation Services		
	Function: 681000-683000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	19,558,254	19,361,813	22,420,637
	6.5%	5.8%	6.7%

	Community Services		
	Function: 710000, 720000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
Exp.	681,195	736,914	766,928
% Total	0.2%	0.2%	0.2%

	Other Support, Capital & Transfers		
	Function: 691-692000,810-811000,910-920000		
	2023-2024 Actuals	2024-2025 Budget	2025-2026 Budget
	9,240,462	14,907,192	1,382,346
	3.1%	4.5%	0.4%



Beginning Balance	$41,118,918
Other Local Revenue	$7,126,750
Local Property Taxes	$15,150,905
State Revenue	$300,708,339
Transfers	$1,294,132
Total	$365,399,044



Description	Amount	Percentage
Salaries	205,400,055	61.42%
Benefits	83,566,161	24.99%
Purchased Services	33,468,165	10.01%
Materials & Supplies	9,207,292	2.75%
Equipment	669,708	.20%
Other	2,080,871	.62%
TOTAL	$334,392,253	100.00%

**Does not include fund balance*

General Fund – Expenditures by Object
Fund 100

GENERAL FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	159,938,861	168,417,938	180,556,976	190,382,623	194,986,371	205,400,055	10,413,684	5.34%
Benefits	54,444,985	61,987,923	69,081,571	81,373,806	81,197,155	83,566,161	2,369,006	2.92%
Contracted Services	23,308,532	32,521,028	32,087,154	30,481,302	30,187,333	33,468,165	3,280,832	10.87%
Supplies	6,919,732	8,137,963	7,849,717	8,320,176	8,923,807	9,207,292	283,485	3.18%
Equipment	346,388	489,936	1,448,984	651,236	639,793	669,708	29,916	4.68%
Other	7,711,526	1,500,819	9,228,620	1,191,124	15,630,966	2,080,871	(13,550,095)	-86.69%
SUBTOTAL	252,670,023	273,055,607	300,253,022	312,400,267	331,565,425	334,392,253	2,826,828	0.85%

FUND DESCRIPTION

All general operations of the District that are not accounted for in other governmental funds are reported in the General Fund, which serves as the primary operating fund of the school district.

FUND GOALS

The West Ada School District is committed to advancing four strategic goals:

- **Communication and Collaboration –** The District will engage in proactive, transparent communication and cultivate conditions that support meaningful collaboration among all stakeholders.
- **Personalized Student Success –** The District will leverage data-driven strategies to provide personalized support, empowering every student to achieve their full potential.
- **Safe and Well-Equipped Schools –** The District is dedicated to maintaining safe, well-resourced learning environments that foster academic achievement, personal growth, and overall student well-being.
- **Teaching, Learning, and Innovation –** The District will promote excellence in teaching and learning, both in the classroom and in environments that encourage exploration, creativity, and innovation.

FUTURE TRENDS AND ANALYSIS

All functions (essentially the divisions or departments within the budget) will be impacted by the salary and benefit increases allocated by the State of Idaho.

A significant portion of the year-over-year increase in expenditures is due to the District receiving additional state funding, including a 5% increase to the base salary for classified staff and administrators. This funding was allocated as raises for District classified and administrative personnel. Additional increases are attributed to the teacher salary movement along the state's career ladder.

The large transfer noted in the 2023–2024 budget represents a one-time allocation of state funds that were moved into a special revenue fund for specific, designated uses. For 2024–2025, the District does not anticipate receiving similar one-time funding.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	2,099.06	2099.06	-
Administration	163.90	181.90	+18.00
Support Staff	1,035.73	1,035.73	-

SUMMARY
GENERAL FUND
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	29,999,999	31,095,118	33,293,238	31,000,000	50,091,088	41,118,918	41,118,918	41,118,918	41,118,918
Previous Year Allocation Remaining									
Property Tax	14,661,884	14,707,215	14,648,531	15,150,905	15,150,905	15,150,905	15,150,905	15,150,905	15,150,905
State Revenue	236,071,254	254,456,019	293,504,476	285,596,816	289,913,066	300,708,339	300,708,339	300,708,339	300,708,339
Federal Revenue									
Other Revenue	1,937,908	4,716,579	7,774,163	4,876,750	7,126,750	7,126,750	7,126,750	7,126,750	7,126,750
Transfers In	1,094,096	1,373,914	1,123,702	3,775,796	2,614,609	1,294,132	1,294,132	1,294,132	1,294,132
Total Revenue + Tfrs In + Beg Bal	283,765,140	306,348,846	350,344,110	340,400,267	364,896,418	365,399,044	365,399,044	365,399,044	365,399,044
EXPENDITURES:									
Instruction	159,156,886	166,519,730	181,372,775	187,396,445	193,578,374	202,419,342	202,419,342	202,419,342	202,419,342
Instructional Support	85,522,137	103,297,317	109,919,464	124,198,443	123,604,342	131,110,283	131,110,283	131,110,283	131,110,283
Non-Instruction	655,918	604,700	681,195	709,679	736,914	766,928	766,928	766,928	766,928
Capital Outlay	485,081	2,071,280	279,587	95,700	95,700	95,700	95,700	95,700	95,700
Other Services									
Subtotal	245,820,023	272,493,028	292,253,022	312,400,267	318,015,330	334,392,253	334,392,253	334,392,253	334,392,253
Transfers Out	6,850,000	562,579	8,000,000		13,550,095				
Total Expenditures + Transfers	252,670,023	273,055,607	300,253,022	312,400,267	331,565,425	334,392,253	334,392,253	334,392,253	334,392,253
Contingency Reserves									
Fund Balances	31,095,117	33,293,238	50,091,088	28,000,000	33,330,993	31,006,792	31,006,793	31,006,794	31,006,795
Total Exp+Tfrs Out + Contgcy + FB	283,765,140	306,348,845	350,344,110	340,400,267	364,896,418	365,399,045	365,399,046	365,399,047	365,399,048
Changes in Fund Balance	$ 1,095,118	$ 2,198,120	$ 16,797,850	$ (3,000,000)	(16,760,095)	$ (10,112,127)	$ (10,112,126)	$ (10,112,125)	$ (10,112,124)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	214,383,846	230,405,861	249,638,548	$ 271,756,428	276,183,526	$ 288,966,216	$ 288,966,216	$ 288,966,216	$ 288,966,216

General Fund Assumptions

Anticipated enrollment (Assumes a 0% enrollment increase - only revenue increases are associated with state funding increases).

Change in Fund Balance

The change in Fund Balance is due to savings.

Federal Forest Reserve – Expenditures by Object
Fund 220

Dave Roberts, Chief Financial Officer

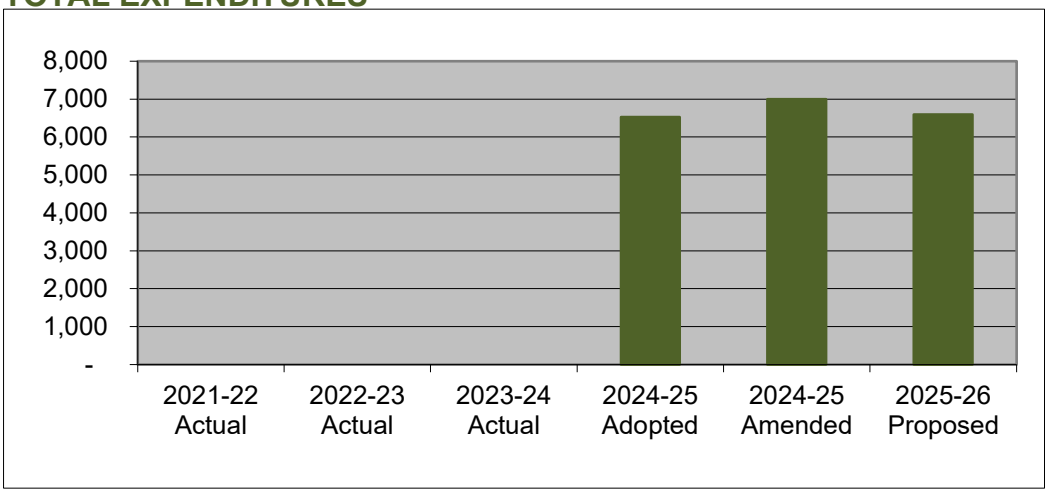
FEDERAL FOREST	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services									
Supplies									
Equipment				6,522	6,993	6,593	6,593	6,593	6,593
Other									
SUBTOTAL	-	-	-	6,522	6,993	6,593	6,593	6,593	6,593

FUND DESCRIPTION
Revenues generated from federal forest reserve transactions and mining leases are allocated for the purchase of miscellaneous equipment.

FUND GOALS
These funds are intended to help offset expenses associated with maintaining a safe and secure school environment for students.

FUTURE TRENDS AND ANALYSIS
No significant changes are anticipated at this time.

TOTAL EXPENDITURES



SUMMARY
FEDERAL FOREST
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	PROJECTED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028
REVENUES:									
Beginning Balance	$ 4,922	$ 5,491	$ 6,022	$ 6,022	6,493	$ 6,493	$ 6,493	$ 6,493	$ 6,493
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue									
Other Revenue	$ 569	$ 530	$ 471	$ 500	500	$ 100	$ 100	$ 100	$ 100
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 5,491	$ 6,022	$ 6,493	$ 6,522	6,993	$ 6,593	$ 6,593	$ 6,593	$ 6,593
EXPENDITURES:									
Instruction									
Instructional Support				$ 6,522	6,993	$ 6,593	$ 6,593	$ 6,593	$ 6,593
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ -	$ -	$ -	$ 6,522	6,993	$ 6,593	$ 6,593	$ 6,593	$ 6,593
Transfers Out									
Total Expenditures + Transfers	$ -	$ -	$ -	$ 6,522	6,993	$ 6,593	$ 6,593	$ 6,593	$ 6,593
Contingency Reserves									
Fund Balances - Assigned	$ 5,491	$ 6,022	$ 6,493						
Total Exp+Tfrs Out + Contgcy + FB	$ 5,491	$ 6,022	$ 6,493	$ 6,522	6,993	$ 6,593	$ 6,593	$ 6,593	$ 6,593
Changes in Fund Balance	$ 569	$ 530	$ 471	$ (6,022)	(6,493)	$ (6,493)	$ (6,493)	$ (6,493)	$ (6,493)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

State Professional Development – Expenditures by Object
Fund 223

Dr. Dustin D. Barrett, Director of Curriculum
Rhonda McDonough, Chief Academic Officer: Teaching and Learning

STATE PROF DEV	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	846,542	923,759	911,278	1,190,875	952,457	952,457	952,457	952,457	952,457
Benefits	254,461	305,023	319,357	343,238	343,238	343,238	343,238	343,238	343,238
Contracted Services	50,796	42,556	23,623	39,975	59,975	59,975	59,975	59,975	59,975
Supplies	27,616	230	660						
Equipment									
Other									
SUBTOTAL	1,179,413	1,271,568	1,254,918	1,574,087	1,355,670	1,355,670	1,355,670	1,355,670	1,355,670

FUND DESCRIPTION

Moneys appropriated for this fund shall be distributed for professional development that supports instructors and pupil services staff to increase student learning, mentoring, and collaboration.

FUND GOALS

- Support professional development needs of the District, including academic coaches and consultants.

MAJOR ACCOMPLISHMENTS

- Funding for Academic Consultants, Academic Coaches and Lead Teachers who provide content support throughout the District.
- Funded the Leadership Academy, designed to increase the skills of building administrators to become strong instructional leaders.
- Training for IB teachers.
- Training for district AVID teachers.
- Training to support recently adopted K-5 math and ELA resources.
- Continued training and support for high school and middle school math support materials adopted 21-22 and 18-19 respectively, primarily for teachers who are new users of the resources.
- CPM training for new and second year secondary math teachers.
- Early literacy training for K-2 District teachers.
- District-wide Dyslexia training.
- Supported the four (4) days of district-wide training delivered to administrators and teachers aligned with District goals for Best First Instruction, a West Ada Foundational Commitment.
- Professional Development on the use of benchmark assessment and formative assessment data to guide instruction.
- World Language teacher development on performance-based curriculum delivery.
- Supported building book studies, and professional learning opportunities.
- Purchased Staff Development resources for District support team and building staff.
- Continued creation and revision of the West Ada guaranteed and viable curriculum.

FUTURE TRENDS AND ANALYSIS

Fund expenditures include the utilization of anticipated carryover as well as a calculation of anticipated revenues. The budget remains flat with no increase, with expenditures aligned to projected revenues and expected carryover for the year.

SUMMARY
STATE PROFESSIONAL DEVELOPMENT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	568,430	540,983	402,417	$ 467,375	248,958	$ 248,958	$ 248,958	$ 248,958	$ 248,958
Previous Year Allocation Remaining									
Property Tax									
State Revenue	1,151,966	1,133,003	1,101,458	$ 1,106,712	1,106,712	$ 1,100,278	$ 1,100,278	$ 1,100,278	$ 1,100,278
Federal Revenue									
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	1,720,396	1,673,986	1,503,875	$ 1,574,087	1,355,670	$ 1,349,236	$ 1,349,236	$ 1,349,236	$ 1,349,236
EXPENDITURES:									
Instruction									
Instructional Support	1,179,413	1,271,568	1,254,918	$ 1,574,087	1,355,670	$ 1,349,236	$ 1,349,236	$ 1,349,236	$ 1,349,236
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	1,179,413	1,271,568	1,254,918	$ 1,574,087	1,355,670	$ 1,349,236	$ 1,349,236	$ 1,349,236	$ 1,349,236
Transfers Out									
Total Expenditures + Transfers	1,179,413	1,271,568	1,254,918	$ 1,574,087	1,355,670	$ 1,349,236	$ 1,349,236	$ 1,349,236	$ 1,349,236
Contingency Reserves									
Fund Balances - Assigned	540,983	402,418	248,957						
Total Exp+Tfrs Out + Contgcy + FB	1,720,396	1,673,986	1,503,875	$ 1,574,087	1,355,670	$ 1,349,236	$ 1,349,236	$ 1,349,236	$ 1,349,236
Changes in Fund Balance	(27,447)	(138,565)	(153,460)	$ (467,375)	(248,958)	$ (248,958)	$ (248,958)	$ (248,958)	$ (248,958)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	1,101,002	1,228,782	1,230,635	$ 1,534,112	1,295,695	$ 1,295,695	$ 1,295,695	$ 1,295,695	$ 1,295,695

State Leadership Premiums – Expenditures by Object
Fund 224

Dave Roberts, Chief Financial Officer

LEADERSHIP PREMIUMS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	2,112,950	470,100							
Benefits	413,258	98,779							
Contracted Services									
Supplies									
Equipment									
Other									
SUBTOTAL	2,526,208	568,879	-	-	-	-	-	-	-

FUND DESCRIPTION

Revenues received from the State of Idaho for leadership duties designated by the Board of Trustees, excluding duties related to student activities or athletics – such duties require that the employee work additional time. State funding for this line item was not appropriated moving forward. The District will be using internal funding for the 2025-2026 fiscal year.

FUND GOALS

- Provide compensation to certified staff for extra duties through funding provided through the State Department.

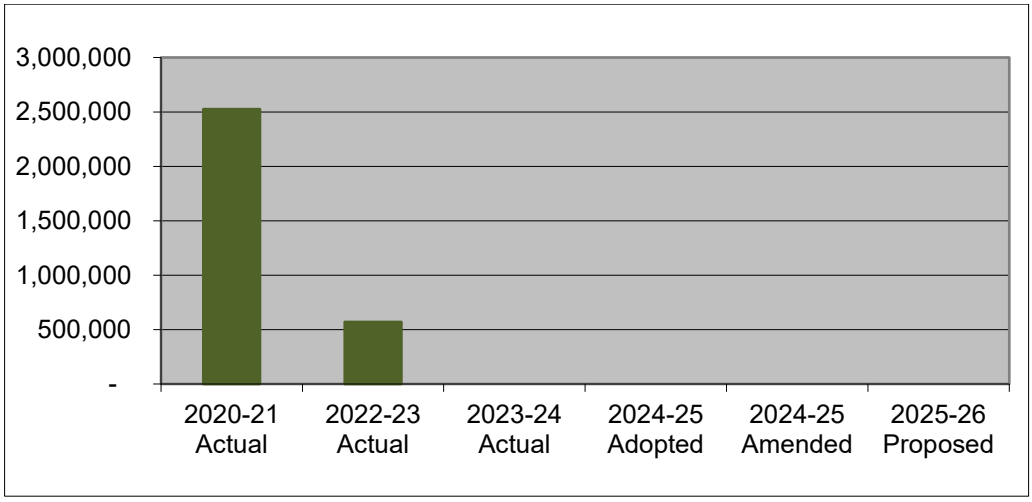
MAJOR ACCOMPLISHMENTS

- Leadership premium funds have supported the many leadership positions in our buildings and departments including:
  - Elementary and secondary professional learning community leads. These leads worked closely with building our assessment and reporting team to meet PLC goals.
  - A digital integration lead for every building.
  - A mentor for each of our 215 teachers who were either in their first or second year in the profession.
  - Leadership positions supporting district and building goals in: Assessment, Data, Professional Learning Communities, Intervention, Technology, and Multi-Tiered System of Supports.
  - Leadership positions to support district departments including special education, counseling, nursing and technology.

FUTURE TRENDS/ANALYSIS

This fund contains no budget and will not be utilized for this purpose moving forward.

TOTAL EXPENDITURES



SUMMARY
STATE LEADERSHIP PREMIUMS
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	PROJECTED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028
REVENUES:									
Beginning Balance	$ 714,257	$ 568,879		$ -					
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 2,380,830								
Federal Revenue									
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 3,095,087	$ 568,879	$ -	$ -	-	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 1,884,504	$ 568,879		$ -					
Instructional Support	$ 641,704								
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 2,526,208	$ 568,879	$ -	$ -	-	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 2,526,208	$ 568,879	$ -	$ -	-	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances - Assigned	$ 568,879								
Total Exp+Tfrs Out + Contgcy + FB	$ 3,095,087	$ 568,879	$ -	$ -	-	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ (145,378)	$ (568,879)	$ -	$ -	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 2,526,208	$ 568,879							

Advanced Opportunities – Expenditures by Object
Fund 225

Dave Roberts, Chief Financial Officer

ADVANCED OPPORTUNITIES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024 BUDGET	AMENDED 2023-2024 BUDGET	PROPOSED 2024-2025 BUDGET	PROJECTED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET
Salaries	537,055	575,552	611,221	87,194	87,194	87,194	87,194	87,194	87,194
Benefits	105,209	112,295	121,426	17,439	17,439	17,439	17,439	17,439	17,439
Contracted Services	353,108	525,458	8,358	325,694					
Supplies	167,951	310,219	337,003	96,058	589,403	589,403	589,403	589,403	589,403
Equipment									
Other									
SUBTOTAL	1,163,324	1,523,524	1,078,008	526,385	694,036	694,036	694,036	694,036	694,036

FUND DESCRIPTION

Advanced Opportunity Programs, funded by the State of Idaho, provide financial assistance for students to earn advanced credits in middle or high school; dual credits; AP or IB exams; college entrance exams; or designated professional certificated examinations.

Students applied funds to exams and courses utilizing a state-run portal. Funds were tracked at the District, College, and State levels to ensure 100% accuracy. The state paid public universities directly and the District funds are paid to private universities. The state also paid the District for any exams for which the students elected to use fast forward funds. Moneys paid to the District for exams and courses are then paid out to the appropriate parties. The District will no longer budget the pass-through dollars.

FUND GOALS

- Provide opportunities for students to individualize their high school learning plan through funds provided by the State Department.

MAJOR ACCOMPLISHMENTS

- During the 2024-2025 school year, 7,549 students grades 7-12 used fast forward funds to pay for overload courses, concurrent credit, and exams.
- During the 2024-2025 school year, there were 2,076 exams paid for totaling $179,991 for West Ada students.
- During the 2024-2025 school year, West Ada had a total of 47,369 approximate credits earned in partnership with post-secondary institutions totaling $3,692,146.
- During the 2024-2025 school year, the total cost of advanced opportunities courses and exams that were paid out on behalf of West Ada students total $3,872,147.

FUTURE TRENDS/ANALYSIS

Dollars received in this fund are substantially pass-through funding received and thus the District anticipates that while changes may occur from year to year, they have no fiscal impact on the District. The fund will be kept flat and if expenditures beyond this amount are incurred, off-setting revenues will be received.

SUMMARY
ADVANCED OPPORTUNITIES
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 247,827	$ 98,982	$ 226,320	$ 226,320	155,080	$ 155,080	$ 155,080	$ 155,080	$ 155,080
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 1,374,678	$ 1,205,346	$ 1,189,168	$ 467,716	467,716	$ 467,716	$ 467,716	$ 467,716	$ 467,716
Federal Revenue									
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 1,622,505	$ 1,304,328	$ 1,415,488	$ 694,036	622,796	$ 622,796	$ 622,796	$ 622,796	$ 622,796
EXPENDITURES:									
Instruction	$ 669,520	$ 166,627	$ 365,405	$ 694,036	622,796	$ 622,796	$ 622,796	$ 622,796	$ 622,796
Instructional Support	$ 854,004	$ 911,381	$ 895,002						
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 1,523,524	$ 1,078,008	$ 1,260,407	$ 694,036	622,796	$ 622,796	$ 622,796	$ 622,796	$ 622,796
Transfers Out									
Total Expenditures + Transfers	$ 1,523,524	$ 1,078,008	$ 1,260,407	$ 694,036	622,796	$ 622,796	$ 622,796	$ 622,796	$ 622,796
Contingency Reserves									
Fund Balances	$ 98,982	$ 226,320	$ 155,081						
Total Exp+Tfrs Out + Contgcy + FB	$ 1,622,505	$ 1,304,328	$ 1,415,488	$ 694,036	622,796	$ 622,796	$ 622,796	$ 622,796	$ 622,796
Changes in Fund Balance	$ (148,846)	$ 127,338	$ (71,239)	$ (226,320)	(155,080)	$ (155,080)	$ (155,080)	$ (155,080)	$ (155,080)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 687,847	$ 732,647	$ 840,990	$ 104,633	104,633	$ 104,633	$ 104,633	$ 104,633	$ 104,633

Insurance Fund – Expenditures by Object
Fund 232

Dave Roberts, Chief Financial Officer

INSURANCE FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits				1,353,830	1,856,788	1,856,788	1,856,788	1,856,788	1,856,788
Contracted Services									
Supplies									
Equipment									
Other									
SUBTOTAL	-	-	-	1,353,830	1,856,788	1,856,788	1,856,788	1,856,788	1,856,788

FUND DESCRIPTION

This Fund was created from excess payments from our insurance company and class action lawsuit receipts. These funds are intended to be used to manage future year increases in Medical Insurance costs.

FUND GOALS

Maintain Insurance Reserve Fund to manage future year increases in cost of medical insurance.

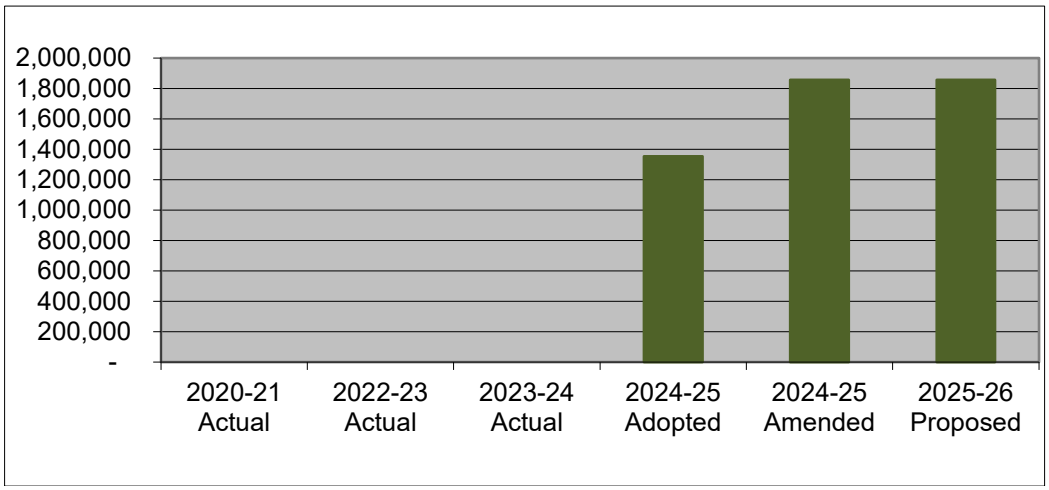
MAJOR ACCOMPLISHMENTS

- Established Insurance Reserve Fund

FUTURE TRENDS/ANALYSIS

No changes to the fund are anticipated or identified in the fiscal year 2025-2026.

TOTAL EXPENDITURES



SUMMARY
INSURANCE FUND
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance			$ 1,353,830	$ 1,353,830	1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue									
Other Revenue		$ 1,353,830	$ 502,958						
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ -	$ 1,353,830	$ 1,856,788	$ 1,353,830	1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788
EXPENDITURES:									
Instruction									
Instructional Support				$ 1,353,830	1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ -	$ -	$ -	$ 1,353,830	1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788
Transfers Out									
Total Expenditures + Transfers	$ -	$ -	$ -	$ 1,353,830	1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788
Contingency Reserves									
Fund Balances		$ 1,353,830	$ 1,856,788						
Total Exp+Tfrs Out + Contgcy + FB	$ -	$ 1,353,830	$ 1,856,788	$ 1,353,830	1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788
Changes in Fund Balance	$ -	$ 1,353,830	$ 502,958	$ (1,353,830)	(1,856,788)	$ (1,856,788)	$ (1,856,788)	$ (1,856,788)	$ (1,856,788)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
				$ 1,353,830	1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788	$ 1,856,788

School Based Medicaid Carry Over – Expenditures by Object
Fund 237

Dave Roberts, Chief Financial Officer

SCHOOL BASED MEDICAID CARRY OVER	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries			711,676						
Benefits									
Contracted Services				3,767,489	3,055,814	3,055,814	3,055,814	3,055,814	3,055,814
Supplies									
Equipment									
Other									
SUBTOTAL	-	-	711,676	3,767,489	3,055,814	3,055,814	3,055,814	3,055,814	3,055,814

FUND DESCRIPTION

In the 2021-2022 fiscal year the District transferred over available carryover from the Medicaid fund, Fund 260, into a carryover fund. This fund is intended to be utilized by the Special Services department to meet the needs of students who are eligible for services under IDEA (Individuals with Disabilities Education Act). It is anticipated that this fund will be utilized only in the event of funding deficiencies within the General Fund, IDEA federal funding, or current Medicaid funding.

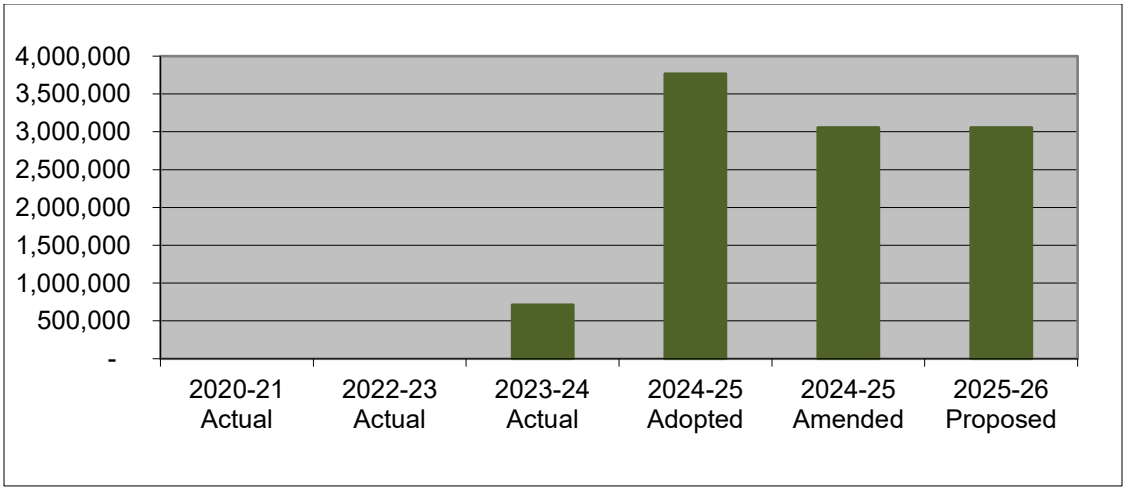
FUND GOALS

To meet the needs of students eligible for IDEA.

FUTURE TRENDS/ANALYSIS

No changes to the fund are anticipated or identified in fiscal year 2025-2026.

TOTAL EXPENDITURES



SUMMARY
MEDICAID CARRY OVER
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	PROJECTED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028
REVENUES:									
Beginning Balance	$ 3,651,051	$ 3,767,489	$ 3,767,489	$ 3,767,489	3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue									
Other Revenue									
Transfers In	$ 116,438								
Total Revenue + Tfrs In + Beg Bal	$ 3,767,489	$ 3,767,489	$ 3,767,489	$ 3,767,489	3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814
EXPENDITURES:									
Instruction			$ 711,676	$ 3,767,489	3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ -	$ -	$ 711,676	$ 3,767,489	3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814
Transfers Out									
Total Expenditures + Transfers	$ -	$ -	$ 711,676	$ 3,767,489	3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814
Contingency Reserves									
Fund Balances	$ 3,767,489	$ 3,767,489	$ 3,055,813						
Total Exp+Tfrs Out + Contgcy + FB	$ 3,767,489	$ 3,767,489	$ 3,767,489	$ 3,767,489	3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814	$ 3,055,814
Changes in Fund Balance	$ 116,438	$ -	$ (711,676)	$ (3,767,489)	(3,055,814)	$ (3,055,814)	$ (3,055,814)	$ (3,055,814)	$ (3,055,814)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
			$ 711,676						

Associated Student Body (ASB) – Expenditures by Object
Fund 239

Dave Roberts, Chief Financial Officer

ASB	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services									
Supplies	9,327,298	8,863,386	9,686,451	4,342,308	5,132,343	5,132,343	5,132,343	5,132,343	5,132,343
Equipment									
Other									
SUBTOTAL	9,327,298	8,863,386	9,686,451	4,342,308	5,132,343	5,132,343	5,132,343	5,132,343	5,132,343

FUND DESCRIPTION

The Governmental Accounting Standards Board issues GASB Statement 84 concerning fiduciary funds which required for the first time the District account for the dollars recorded at the school level Associated Student Body accounts. This fund will be utilized to account for those dollars.

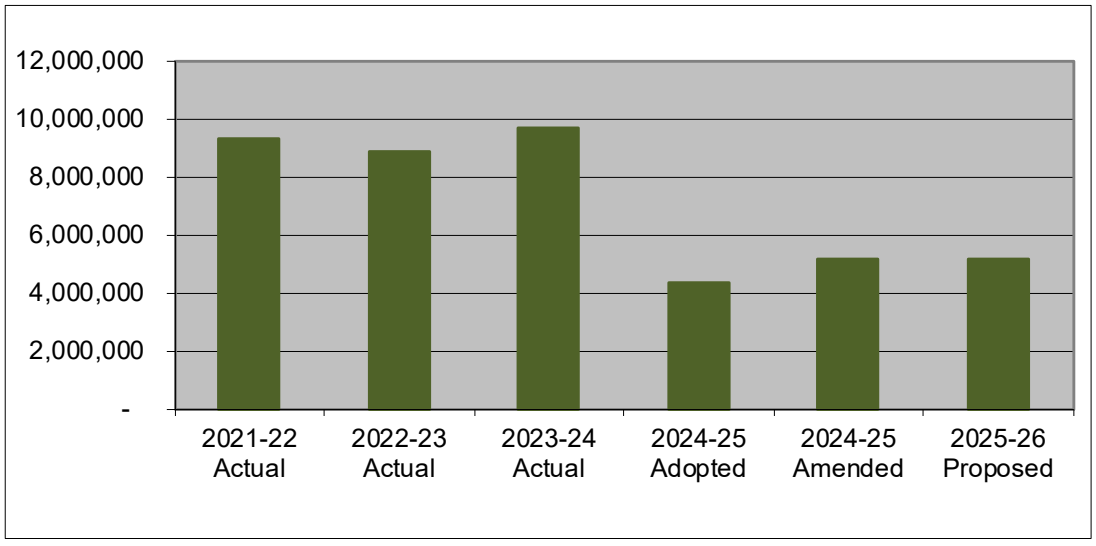
FUND GOALS

Account for funds recorded at the school level associated with student body accounts.

FUTURE TRENDS/ANALYSIS

The District anticipates an increase year over year in expenditures incurred at the building level which has led to the increase in the anticipated budget.

TOTAL EXPENDITURES



SUMMARY
ASSOCIATED STUDENT BODY (ASB)
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 3,715,686	$ 3,869,681	$ 4,135,531	$ 4,342,308	5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue									
Other Revenue	$ 9,481,293	$ 9,129,236	$ 10,683,263						
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 13,196,979	$ 12,998,917	$ 14,818,794	$ 4,342,308	5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343
EXPENDITURES:									
Instruction	$ 9,327,298	$ 8,863,386	$ 9,686,451	$ 4,342,308	5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 9,327,298	$ 8,863,386	$ 9,686,451	$ 4,342,308	5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343
Transfers Out									
Total Expenditures + Transfers	$ 9,327,298	$ 8,863,386	$ 9,686,451	$ 4,342,308	5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343
Contingency Reserves									
Fund Balances	$ 3,869,681	$ 4,135,531	$ 5,132,343						
Total Exp+Tfrs Out + Contgcy + FB	$ 13,196,979	$ 12,998,917	$ 14,818,794	$ 4,342,308	5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343	$ 5,132,343
Changes in Fund Balance	$ 153,995	$ 265,850	$ 996,812	$ (4,342,308)	(5,132,343)	$ (5,132,343)	$ (5,132,343)	$ (5,132,343)	$ (5,132,343)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

Driver's Education – Expenditures by Object
Fund 241

Jason Warr, Director of Activities and Athletics

DRIVER'S EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	134,300	180,083	189,220	180,359	180,359	180,359	180,359	180,359	180,359
Benefits	17,363	21,628	22,536	28,876	28,876	28,876	28,876	28,876	28,876
Contracted Services	83,625	86,016	91,339	103,029	103,029	103,029	103,029	103,029	103,029
Supplies	12,589	22,700	16,330	22,859	18,492	18,492	18,492	18,492	18,492
Equipment									
Other			10,572	3,730	3,730	3,730	3,730	3,730	3,730
SUBTOTAL	247,877	310,427	329,997	338,853	334,486	334,486	334,486	334,486	334,486

FUND DESCRIPTION

Revenues received from the State Department of Education, along with tuition fees, fund the public driver's education program, which imparts the fundamentals of driving with a strong emphasis on defensive driving.

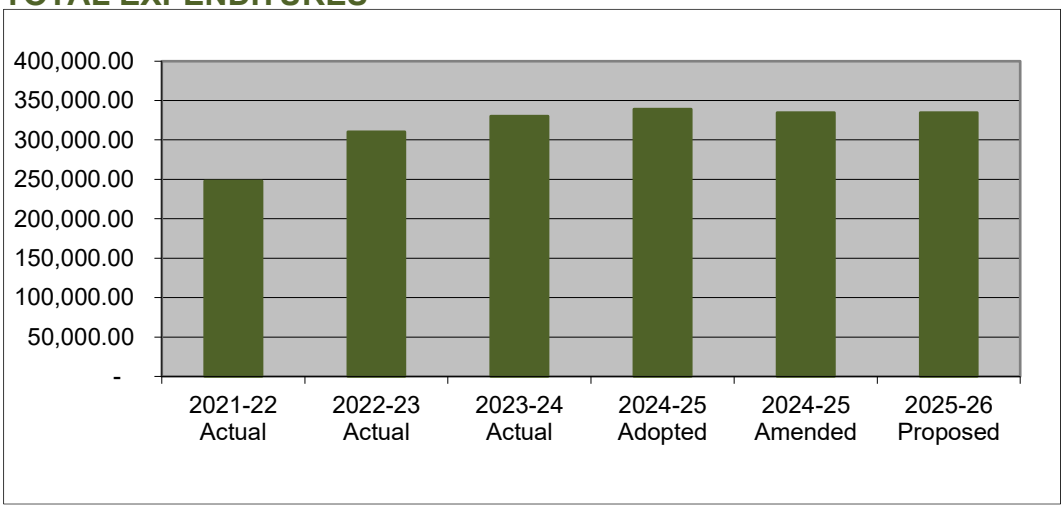
FUND GOALS

- Sessions are conducted throughout the year to meet the needs of the community.

FUTURE TRENDS AND ANALYSIS

No changes to the fund are expected for the fiscal year 2025–2026.

TOTAL EXPENDITURES



SUMMARY
DRIVERS EDUCATION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 56,842	$ 73,130	$ 27,022	$ 8,228	3,861	$ 3,861	$ 3,861	$ 3,861	$ 3,861
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 91,200	$ 97,473	$ 128,952	$ 115,000	115,000	$ 115,000	$ 115,000	$ 115,000	$ 115,000
Federal Revenue									
Other Revenue	$ 172,965	$ 166,845	$ 177,885	$ 215,625	215,625	$ 215,625	$ 215,625	$ 215,625	$ 215,625
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 321,007	$ 337,448	$ 333,859	$ 338,853	334,486	$ 334,486	$ 334,486	$ 334,486	$ 334,486
EXPENDITURES:									
Instruction	$ 247,877	$ 310,427	$ 329,997	$ 338,853	334,486	$ 334,486	$ 334,486	$ 334,486	$ 334,486
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 247,877	$ 310,427	$ 329,997	$ 338,853	334,486	$ 334,486	$ 334,486	$ 334,486	$ 334,486
Transfers Out									
Total Expenditures + Transfers	$ 247,877	$ 310,427	$ 329,997	$ 338,853	334,486	$ 334,486	$ 334,486	$ 334,486	$ 334,486
Contingency Reserves									
Fund Balances - Assigned	$ 73,130	$ 27,022	$ 3,861						
Total Exp+Tfrs Out + Contgcy + FB	$ 321,007	$ 337,448	$ 333,859	$ 338,853	334,486	$ 334,486	$ 334,486	$ 334,486	$ 334,486
Changes in Fund Balance	$ 16,288	$ (46,108)	$ (23,161)	$ (8,228)	(3,861)	$ (3,861)	$ (3,861)	$ (3,861)	$ (3,861)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 151,663	$ 201,711	$ 211,755	$ 209,235	209,235	$ 209,235	$ 209,235	$ 209,235	$ 209,235

Special Revenue Fund – Expenditures by Object
Fund 242

Multiple District Directors

Special Revenue Fund	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024 BUDGET	AMENDED 2023-2024 BUDGET	PROPOSED 2024-2025 BUDGET	PROJECTED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET
Salaries	7,534,590	7,589,823	10,043,168	9,552,913	10,317,459	11,178,574	11,178,574	11,178,574	11,178,574
Benefits	2,009,184	2,090,544	3,109,395	3,610,217	3,937,191	4,322,638	4,322,638	4,322,638	4,322,638
Contracted Services	303,474	656,965	400,340	733,507	2,520,864	1,558,024	1,558,024	1,558,024	1,558,024
Supplies	689,702	1,193,107	3,741,122	3,521,834	4,571,686	4,272,443	4,272,443	4,272,443	4,272,443
Equipment	483,271	5,655,841	5,675,527	1,286,061	1,510,614	2,989,418	2,989,418	2,989,418	2,989,418
Other		(90,847)	2,530,050			2,520,477	2,520,477	2,520,477	2,520,477
SUBTOTAL	11,020,220	17,095,433	25,499,603	18,704,532	22,857,814	26,841,574	26,841,574	26,841,574	26,841,574

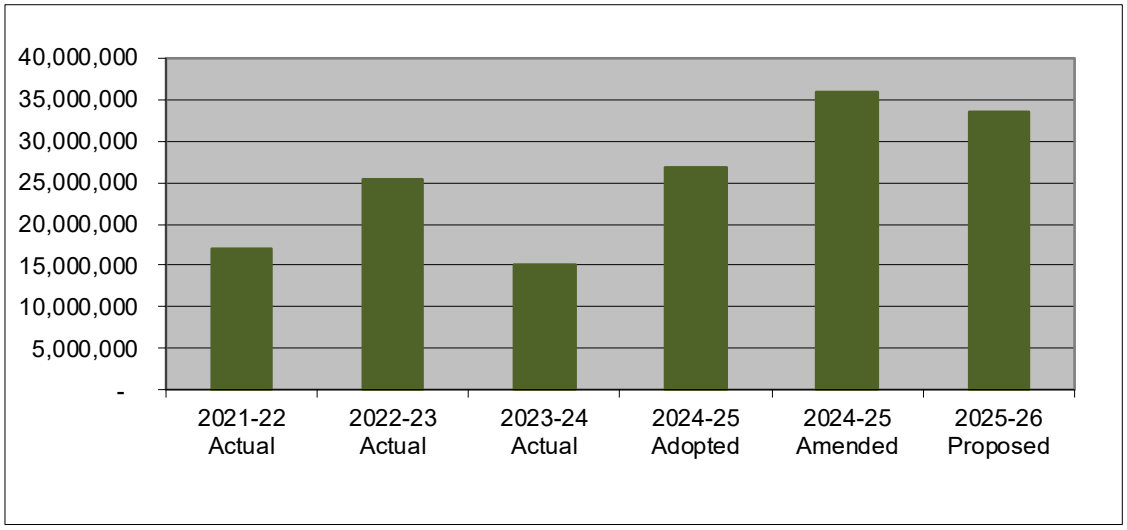
FUND DESCRIPTION

Revenues are received from a variety of state and local sources, with expenditures restricted to the specific requirements of each funding source. Programs accounted for in the Special Revenue Fund include various grants, the State College and Career Advisors program, State Literacy, State Support for Limited English Proficiency (LEP), and Activity Fees.

FUTURE TRENDS ANDANALYSIS

This fund includes the one-time supplemental reserve allocation provided by the State Legislature during the 2023–2024 fiscal year. The allocation consists of two components: a transfer out, reflected in other funds, and expenditures related to equipment for IT operations and the 21st Century Classroom program.

TOTAL EXPENDITURES



FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	130.60	130.60	-
Administration	1.25	1.25	-
Support Staff	41.46	41.46	-

SUMMARY
SPECIAL REVENUE FUND
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 8,944,857	$ 12,302,129	$ 4,869,301	$ 19,257,216	13,465,272	$ 24,092,811	$ 24,092,811	$ 24,092,811	$ 24,092,811
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 7,779,620	$ 12,640,405	$ 12,397,903	$ 11,633,291	11,796,327	$ 11,442,436	$ 11,442,436	$ 11,442,436	$ 11,442,436
Federal Revenue	$ 4,924,036	$ 163,379	$ 671,219	$ 116,663	116,663	$ 116,663	$ 116,663	$ 116,663	$ 116,663
Other Revenue	$ 6,899,048	$ 1,962,931	$ 8,051,699	$ 4,993,003	5,132,533	$ 4,943,003	$ 4,943,003	$ 4,943,003	$ 4,943,003
Transfers In	$ 850,000	$ 3,300,062	$ 2,500,000		13,550,095				
Total Revenue + Tfrs In + Beg Bal	$ 29,397,562	$ 30,368,905	$ 28,490,123	$ 36,000,173	44,060,889	$ 40,594,912	$ 40,594,912	$ 40,594,912	$ 40,594,912
EXPENDITURES:									
Instruction	$ 8,922,143	$ 12,299,076	$ 11,056,773	$ 16,176,572	18,835,244	$ 18,514,770	$ 18,514,770	$ 18,514,770	$ 18,514,770
Instructional Support	$ 8,199,137	$ 10,620,977	$ 3,968,078	$ 7,364,525	15,016,627	$ 14,241,659	$ 14,241,659	$ 14,241,659	$ 14,241,659
Non-Instruction									
Capital Outlay	$ 65,000	$ 49,500		$ 780,000	780,000	$ 780,000	$ 780,000	$ 780,000	$ 780,000
Other Services									
Subtotal	$ 17,186,280	$ 22,969,553	$ 15,024,851	$ 24,321,097	34,631,871	$ 33,536,429	$ 33,536,429	$ 33,536,429	$ 33,536,429
Transfers Out	$ (90,847)	$ 2,530,050		$ 2,520,477	1,320,477				
Total Expenditures + Transfers	$ 17,095,433	$ 25,499,604	$ 15,024,851	$ 26,841,574	35,952,348	$ 33,536,429	$ 33,536,429	$ 33,536,429	$ 33,536,429
Contingency Reserves									
Fund Balances - Assigned	$ 12,302,129	$ 4,869,301	$ 13,465,271	$ 9,158,599	8,108,541	$ 7,058,483	$ 7,058,483	$ 7,058,483	$ 7,058,483
Total Exp+Tfrs Out + Contgcy + FB	$ 29,397,562	$ 30,368,904	$ 28,490,122	$ 36,000,173	44,060,889	$ 40,594,912	$ 40,594,912	$ 40,594,912	$ 40,594,912
Changes in Fund Balance	$ 3,357,271	$ (7,432,828)	$ 8,595,970	$ (10,098,617)	(5,356,730)	$ (17,034,327)	$ (17,034,327)	$ (17,034,327)	$ (17,034,327)
	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit
	$ 9,680,367	$ 13,152,564	$ 12,430,649	$ 15,501,213	16,061,745	$ 15,823,887	$ 15,823,887	$ 15,823,887	$ 15,823,887

State Career – Technical Education - Expenditures by Object
Fund 243

Will Schumaker, Director of Career Technical Education
Amy Brown, Administrator of Career Technical Education

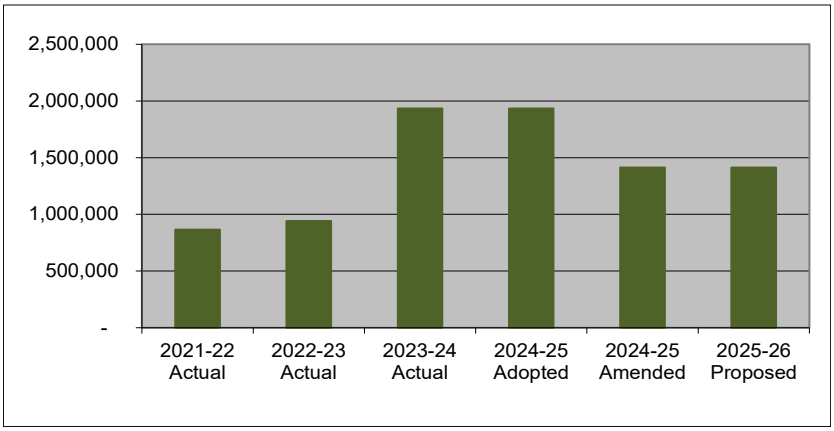
STATE PROF-TECH EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	210,418	233,001	237,471	251,371	314,031	314,031	314,031	314,031	314,031
Benefits	42,041	45,571	45,891	36,896	65,530	65,530	65,530	65,530	65,530
Contracted Services	139,781	109,628	263,291	159,547	207,014	207,014	207,014	207,014	207,014
Supplies	289,439	335,850	522,056	980,762	616,052	616,052	616,052	616,052	616,052
Equipment	182,779	217,358	864,403	504,537	211,029	211,029	211,029	211,029	211,029
Other									
SUBTOTAL	864,458	941,408	1,933,113	1,933,113	1,413,656	1,413,656	1,413,656	1,413,656	1,413,656

FUND DESCRIPTION
Revenues received from the State Division of Career Technical Education are utilized to support the District's career technical programs through expenditures for professional development, contractual services, travel, supplies, and equipment.

FUND GOALS
Provide students with high-quality, skills-based career training

MAJOR ACCOMPLISHMENTS
- West Ada School District offers sixty-nine (69) funded CTE programs at seven high schools, including Meridian, Owyhee, and Renaissance Career Technical Centers, led by eighty-eight (88) certified instructors.
- With the support of both ongoing and one-time funding, the District accomplished the following:
    - Upgraded culinary arts facilities with the addition of new commercial refrigerators at Eagle, Meridian, and Owyhee High Schools
    - Enhanced photography and broadcasting programs districtwide through updated equipment
    - Strengthened business and marketing programs by providing new printers for production use
    - Supported professional development, supplied materials, and upgraded industry-relevant tools across multiple career pathways.

FUTURE TRENDS AND ANALYSIS
No changes to the fund are anticipated or projected for the 2025–2026 fiscal year.

TOTAL EXPENDITURES


SUMMARY
STATE CAREER - TECHNICAL EDUCATION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 864,458	$ 941,408	$ 1,933,113	$ 1,933,113	1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656
Federal Revenue									
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 864,458	$ 941,408	$ 1,933,113	$ 1,933,113	1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656
EXPENDITURES:									
Instruction	$ 864,458	$ 941,408	$ 1,933,113	$ 1,933,113	1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 864,458	$ 941,408	$ 1,933,113	$ 1,933,113	1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656
Transfers Out									
Total Expenditures + Transfers	$ 864,458	$ 941,408	$ 1,933,113	$ 1,933,113	1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656
Contingency Reserves									
Fund Balances - Assigned									
Total Exp+Tfrs Out + Contgcy + FB	$ 864,458	$ 941,408	$ 1,933,113	$ 1,933,113	1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656	$ 1,413,656
Changes in Fund Balance	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 252,459	$ 278,572	$ 283,363	$ 288,267	379,561	$ 379,561	$ 379,561	$ 379,561	$ 379,561

State Career – Technical Grant - Expenditures by Object
Fund 244

Will Schumaker, Director of Career Technical Education
Amy Brown, Administrator of Career Technical Education

TECHNICAL GRANT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services	6,618	156,312	13,328	152,403	9,607	9,607	9,607	9,607	9,607
Supplies	58,296	44,009	108,711	128,054	34,717	34,717	34,717	34,717	34,717
Equipment	272,681	241,775	425,723	527,561	93,590	93,590	93,590	93,590	93,590
Other									
SUBTOTAL	337,595	442,096	547,762	808,017	137,914	137,914	137,914	137,914	137,914

FUND DESCRIPTION

In alignment with the Idaho Quality Program Standards (IQPS) and proposed regulations, the IQPS Incentive Grant Project is intended to provide additional resources to support school districts in continually enhancing the quality of their Idaho Agricultural Education programs.

FUND GOALS

- Enhance the quality of the District's agricultural education program by securing grants that provide essential materials and resources to support program development.
- Strengthen CTE programs through targeted funding such as the IDCTE WRI, TSA, and Program Quality Improvement grants.

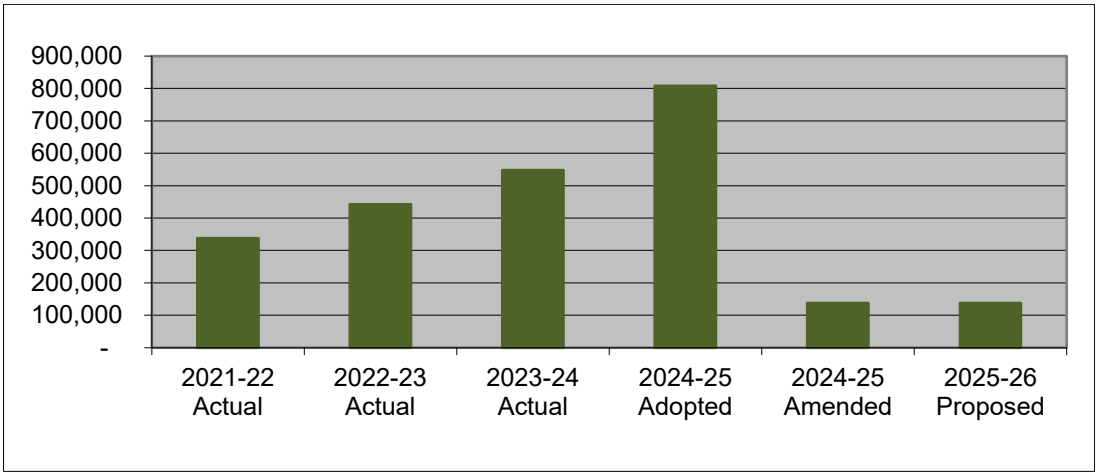
MAJOR ACCOMPLISHMENTS

- Upgraded welding facility with a Cobot welder and industry-recommended equipment (IQPS).
- PQI funds supported Adobe Max PD, new cameras for Commercial Photography, studio upgrades for Digital Media programs, and supported rehabilitation services for teachers with PD and supplies.
- Continued to focus on aligning purchases and PD with current industry practices and CTE program standards.

FUTURE TRENDS AND ANALYSIS

No changes to the fund are anticipated or projected for the 2025–2026 fiscal year.

TOTAL EXPENDITURES



SUMMARY
STATE CAREER TECHNICAL GRANT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 4,914	$ 4,914	$ 4,914	$ 4,914	4,914	$ 4,914	$ 4,914	$ 4,914	$ 4,914
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 337,595	$ 442,096	$ 547,762	$ 803,103	133,000	$ 133,000	$ 133,000	$ 133,000	$ 133,000
Federal Revenue									
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 342,509	$ 447,010	$ 552,676	$ 808,017	137,914	$ 137,914	$ 137,914	$ 137,914	$ 137,914
EXPENDITURES:									
Instruction	$ 249,314	$ 299,151	$ 547,762	$ 808,017	137,914	$ 137,914	$ 137,914	$ 137,914	$ 137,914
Instructional Support									
Non-Instruction									
Capital Outlay	$ 88,281	$ 142,945							
Other Services									
Subtotal	$ 337,595	$ 442,096	$ 547,762	$ 808,017	137,914	$ 137,914	$ 137,914	$ 137,914	$ 137,914
Transfers Out									
Total Expenditures + Transfers	$ 337,595	$ 442,096	$ 547,762	$ 808,017	137,914	$ 137,914	$ 137,914	$ 137,914	$ 137,914
Contingency Reserves									
Fund Balances - Assigned	$ 4,914	$ 4,914	$ 4,914						
Total Exp+Tfrs Out + Contgcy + FB	$ 342,509	$ 447,010	$ 552,676	$ 808,017	137,914	$ 137,914	$ 137,914	$ 137,914	$ 137,914
Changes in Fund Balance									
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

State Technology – Expenditures by Object
Fund 245

Devan DeLashmutt, Chief Technology Officer

STATE TECHNOLOGY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services	318,820	200,350	491,076	504,700	174,700	174,700	174,700	174,700	174,700
Supplies	1,445,848	2,715,611	2,152,493	3,025,633	2,467,068	3,398,231	3,398,231	8,398,231	8,398,231
Equipment	46,248	5,559,933	846,780	632,803	7,664,282	384,124	384,124	1,733,119	1,733,119
Other		590,603							
SUBTOTAL	1,810,917	9,066,498	3,490,349	4,163,136	10,306,050	3,957,054	3,957,054	10,306,050	10,306,050

FUND DESCRIPTION

Revenues received from the State of Idaho are allocated to the acquisition of equipment and software for classroom technology, the professional development of teachers in technology integration, and the funding of District Instructional Management Resources. This budget specifically addresses expenses related to the ongoing licensing of classroom software. It is projected that the District will receive approximately $4.1 million to be invested in technology, equipment, infrastructure, and software.

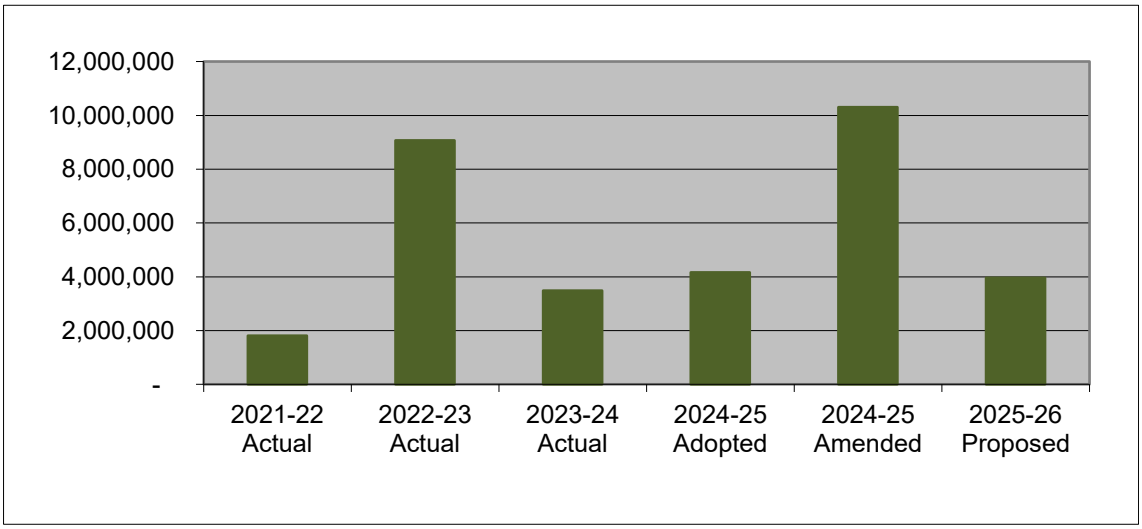
MAJOR ACCOMPLISHMENTS

- Purchased student devices.
- Funded student software applications, including Office 365.
- Funded school networking infrastructure, such as network switches, wireless access controllers, and wireless access points.
- Funded a variety of resources utilized in media centers throughout the District.

FUTURE TRENDS AND ANALYSIS

The District will utilize these funds to acquire educational technology, support its Learning Management System, and maintain student technology resources.

TOTAL EXPENDITURES



SUMMARY
STATE TECHNOLOGY
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 6,864,706	$ 11,321,629	$ 5,006,880	$ 3,750,000	9,892,914	$ 3,521,052	$ 3,521,052	$ 3,521,052	$ 3,521,052
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 2,749,028	$ 2,732,937	$ 3,856,579	$ 3,586,598	3,586,598	$ 3,609,464	$ 3,609,464	$ 3,609,464	$ 3,609,464
Federal Revenue									
Other Revenue	$ 18,812	$ 18,812	$ 20,189						
Transfers In	$ 3,500,000		$ 4,500,000						
Total Revenue + Tfrs In + Beg Bal	$ 13,132,546	$ 14,073,378	$ 13,383,648	$ 7,336,598	13,479,512	$ 7,130,516	$ 7,130,516	$ 7,130,516	$ 7,130,516
EXPENDITURES:									
Instruction									
Instructional Support	$ 1,810,917	$ 8,475,894	$ 3,490,349	$ 4,163,136	10,306,050	$ 3,957,054	$ 3,957,054	$ 3,957,054	$ 3,957,054
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 1,810,917	$ 8,475,894	$ 3,490,349	$ 4,163,136	10,306,050	$ 3,957,054	$ 3,957,054	$ 3,957,054	$ 3,957,054
Transfers Out		$ 590,603							
Total Expenditures + Transfers	$ 1,810,917	$ 9,066,498	$ 3,490,349	$ 4,163,136	10,306,050	$ 3,957,054	$ 3,957,054	$ 3,957,054	$ 3,957,054
Contingency Reserves									
Fund Balances - Assigned	$ 11,321,629	$ 5,006,880	$ 9,893,299	$ 3,173,462	3,173,462	$ 3,173,462	$ 3,173,462	$ 3,173,462	$ 3,173,462
Total Exp+Tfrs Out + Contgcy + FB	$ 13,132,546	$ 14,073,378	$ 13,383,648	$ 7,336,598	13,479,512	$ 7,130,516	$ 7,130,516	$ 7,130,516	$ 7,130,516
Changes in Fund Balance	$ 4,456,923	$ (6,314,749)	$ 4,886,419	$ (576,538)	(6,719,452)	$ (347,590)	$ (347,590)	$ (347,590)	$ (347,590)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

State Substance Abuse – Expenditures by Object
Fund 246

Kylee Bendorf, Administrator of Counseling & Student Services

SUBSTANCE ABUSE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	373,504	346,757	341,980	272,079	282,849	360,718	282,849	282,849	282,849
Benefits	129,395	138,050	135,106	126,263	139,598	139,598	139,598	139,598	139,598
Contracted Services									
Supplies									
Equipment									
Other									
SUBTOTAL	502,899	484,807	477,086	398,342	422,447	500,316	422,447	422,447	422,447

FUND DESCRIPTION
Revenues received from the State of Idaho are allocated to fund school counseling positions, support intervention services for students who violate policies, and offer parent education classes.

FUND GOALS
- Prevent the use of alcohol, drugs, and tobacco.

MAJOR ACCOMPLISHMENTS
West Ada School District is dedicated to promoting student health through prevention and early intervention. We have 3.4 FTE Drug Prevention Counselors (DPCs), who, along with elementary counselors, provide specialized substance abuse prevention support. Our DPCs offer prevention programs, intervene with students violating the District's Alcohol, Drug, and Tobacco policy, and provide parent education focused on prevention and behavior change.

Building on last year's efforts, DPCs continue to deliver the evidence based Catch My Breath vape prevention program to seventh and eighth graders. This program educates students on vaping risks, peer resistance, and marketing tactics while encouraging a drug-free lifestyle.

These efforts have contributed to a thirty-nine percent (39%) decrease in middle school tobacco violations and a forty-five percent (45%) drop in drug and alcohol violations.

FUTURE TRENDS AND ANALYSIS
Funding is projected to remain steady for the 2025–2026 fiscal year. Additionally, salary expenses will be supported by carryover funds from prior years.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	5.6	4.6	-1.00
Administration	-	-	-
Support Staff	-	-	-

SUMMARY
STATE SUBSTANCE ABUSE
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 68,684	$ 27,187	$ 6,800	$ 6,800	30,904	$ 30,904	$ 30,904	$ 30,904	$ 30,904
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 454,548	$ 461,893	$ 501,191	$ 384,955	384,955	$ 462,825	$ 462,825	$ 462,825	$ 462,825
Federal Revenue									
Other Revenue	$ 6,854	$ 2,527		$ 6,587	6,587	$ 6,587	$ 6,587	$ 6,587	$ 6,587
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 530,086	$ 491,607	$ 507,991	$ 398,342	422,447	$ 500,316	$ 500,316	$ 500,316	$ 500,316
EXPENDITURES:									
Instruction									
Instructional Support	$ 502,899	$ 484,807	$ 477,086	$ 398,342	422,447	$ 500,316	$ 500,316	$ 500,316	$ 500,316
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 502,899	$ 484,807	$ 477,086	$ 398,342	422,447	$ 500,316	$ 500,316	$ 500,316	$ 500,316
Transfers Out									
Total Expenditures + Transfers	$ 502,899	$ 484,807	$ 477,086	$ 398,342	422,447	$ 500,316	$ 500,316	$ 500,316	$ 500,316
Contingency Reserves									
Fund Balances	$ 27,187	$ 6,800	$ 30,905						
Total Exp+Tfrs Out + Contgcy + FB	$ 530,086	$ 491,607	$ 507,991	$ 398,342	422,447	$ 500,316	$ 500,316	$ 500,316	$ 500,316
Changes in Fund Balance	$ (41,497)	$ (20,387)	$ 24,105	$ (6,800)	(30,904)	$ (30,904)	$ (30,904)	$ (30,904)	$ (30,904)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 502,899	$ 484,807	$ 477,086	$ 398,342	422,447	$ 500,316	$ 500,316	$ 500,316	$ 500,316

Technology Staffing – Expenditures by Object
Fund 247

Devan DeLashmutt, Chief Technology Officer

TECHNOLOGY STAFFING	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	194,091	417,478							
Benefits	241,161	264,171							
Contracted Services									
Supplies									
Equipment									
Other									
SUBTOTAL	435,252	681,649	-	-	-	-	-	-	-

FUND DESCRIPTION

Revenues received from the State of Idaho are designated specifically for providing technology-related activities and services to support instructional needs. This budget is restricted to Technology Staff salaries and benefits, covering costs associated with Engineers and Administrators on the team.

PROGRAM GOALS

- This fund supports a range of technology services, which may include supervision and administration of Technology Services; system and network engineering and administration; network support; hardware maintenance and support; professional development for administrative technology personnel; and other related technology services.
- Responsibilities also include monitoring and maintaining all district file servers, storage systems, network and internet connectivity across all district sites, and oversight of district access control systems.

MAJOR ACCOMPLISHMENTS

- Successfully implemented access control systems at elementary schools.
- Ongoing maintenance of district firewalls and content filtering systems.

FUTURE TRENDS AND ANALYSIS

This fund was eliminated for the 2023–2024 fiscal year and will no longer be utilized. Future expenses previously covered by this fund will be incorporated into the General Fund.

FTE

	2024- 2025	**Proposed 2025- 2026**	**Difference**
Certified	-	-	-
Administration	-	-	-
Support Staff	-	-	-

SUMMARY
TECHNOLOGY STAFFING
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 246,402	$ 246,402							
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 435,252	$ 435,247							
Federal Revenue									
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 681,654	$ 681,649	$ -	$ -	-	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction									
Instructional Support	$ 435,252	$ 681,649							
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 435,252	$ 681,649	$ -	$ -	-	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 435,252	$ 681,649	$ -	$ -	-	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances - Assigned	$ 246,402								
Total Exp+Tfrs Out + Contgcy + FB	$ 681,654	$ 681,649	$ -	$ -	-	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ (246,402)	$ -	$ -	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 435,252	$ 681,649							

Title I-A, ESSA Improving Basic Programs – Expenditures by Object Fund 251

Leslie Yingling, Director of Federal Programs

TITLE I-A IMPR BASIC PROG	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	2,683,348	2,541,830	3,102,341	3,442,331	3,565,785	3,565,785	3,565,785	3,565,785	3,565,785
Benefits	810,593	868,766	1,091,257	1,164,283	1,279,282	1,279,282	1,279,282	1,279,282	1,279,282
Contracted Services	570,113	260,384	207,533	214,638	131,038	131,038	131,038	131,038	131,038
Supplies	432,387	273,825	254,106	562,678	462,659	462,659	462,659	462,659	462,659
Equipment	160,629	347,212	29,929	50,522	10,000	10,000	10,000	10,000	10,000
Other	143,363	167,074	179,306	115,747	192,000	192,000	192,000	192,000	192,000
SUBTOTAL	4,800,434	4,459,089	4,864,473	5,550,199	5,640,764	5,640,764	5,640,764	5,640,764	5,640,764

FUND DESCRIPTION – CFDA Number 84.010

Revenues from the U.S. Department of Education, passed through the Idaho State Department of Education, support staffing, services, and supplies that promote high-impact instructional practices. These funds specifically target interventions for at-risk students in schools with higher poverty rates. Title I-A programs provided more than 6,500 students with additional learning opportunities in reading and mathematics.

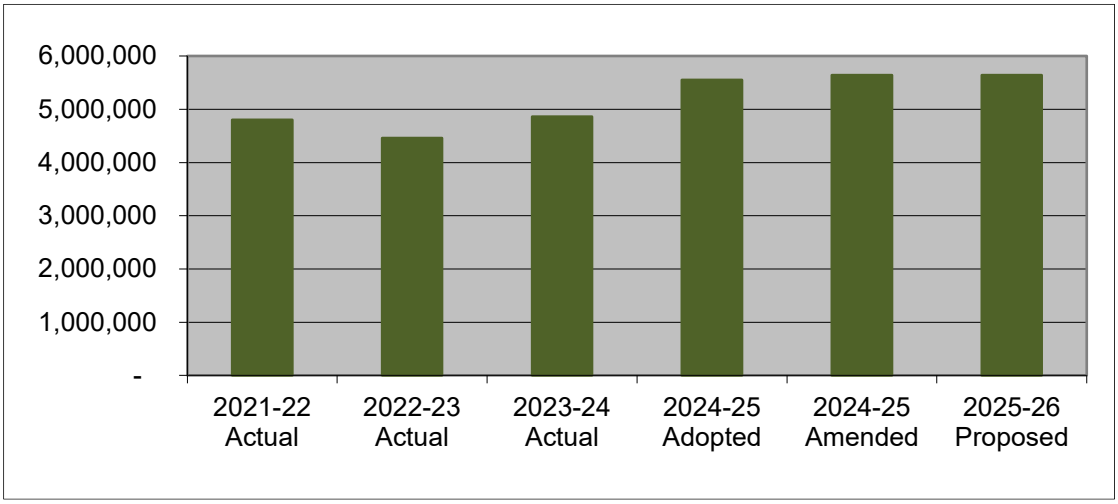
FUND GOALS

- Increase academic achievement
- Implement high-impact instructional practices
- Promote and strengthen engagement among families, staff, and the community

FUTURE TRENDS AND ANALYSIS

Title I funding is projected to remain flat. Preliminary Title I allocations received by the District supports this expectation.

TOTAL EXPENDITURES



FTE	2024-2025	Proposed 2025-2026	Difference
Certified	29.62	34.00	4.32
Administration	2.35	2.67	.32
Support Staff	23.39	21.00	-2.39

SUMMARY
TITLE I-A, ESSA
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 98,390	$ 98,390	$ 98,390	$ 98,390	98,390	$ 98,390			
Previous Year Allocation Remaining				$ 500,000	611,111	$ 611,111	$ 611,111	$ 611,111	$ 611,111
Property Tax									
State Revenue									
Federal Revenue	$ 4,800,434	$ 4,459,089	$ 4,864,473	$ 4,951,809	4,931,263	$ 4,931,263	$ 4,931,263	$ 4,931,263	$ 4,931,263
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 4,898,824	$ 4,557,479	$ 4,962,863	$ 5,550,199	5,640,764	$ 5,640,764	$ 5,542,374	$ 5,542,374	$ 5,542,374
EXPENDITURES:									
Instruction	$ 3,788,857	$ 3,548,725	$ 3,725,017	$ 4,132,500	4,472,168	$ 4,472,168	$ 4,373,778	$ 4,373,778	$ 4,373,778
Instructional Support	$ 868,213	$ 743,291	$ 960,150	$ 1,301,952	976,596	$ 976,596	$ 976,596	$ 976,596	$ 976,596
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 4,657,070	$ 4,292,016	$ 4,685,166	$ 5,434,452	5,448,764	$ 5,448,764	$ 5,350,374	$ 5,350,374	$ 5,350,374
Transfers Out	$ 143,363	$ 167,074	$ 179,306	$ 115,747	192,000	$ 192,000	$ 192,000	$ 192,000	$ 192,000
Total Expenditures + Transfers	$ 4,800,434	$ 4,459,089	$ 4,864,473	$ 5,550,199	5,640,764	$ 5,640,764	$ 5,542,374	$ 5,542,374	$ 5,542,374
Contingency Reserves									
Fund Balances	$ 98,390	$ 98,390	$ 98,390						
Total Exp+Tfrs Out + Contgcy + FB	$ 4,898,824	$ 4,557,479	$ 4,962,863	$ 5,550,199	5,640,764	$ 5,640,764	$ 5,542,374	$ 5,542,374	$ 5,542,374
Changes in Fund Balance	$ -	$ -	$ -	$ (98,390)	(98,390)	$ (98,390)	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 3,493,942	$ 3,410,595	$ 4,193,598	$ 4,606,614	4,845,067	$ 4,845,067	$ 4,845,067	$ 4,845,067	$ 4,845,067

ESSER I – Expenditures by Object
Fund 253

Dave Roberts, Chief Financial Officer

ESSER I	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	88,384	10,127							
Benefits	22,161								
Contracted Services	850								
Supplies	804,140	39,005							
Equipment	925,060								
Other	50,759								
SUBTOTAL	1,891,354	49,133	-	-	-	-	-	-	-

FUND DESCRIPTION

Local spending options for Elementary and Secondary School Emergency Relief (ESSER) Funds are broad and flexible, in alignment with the federal government's objective to prevent, prepare for, and respond to the coronavirus pandemic. Expenditures from these funds must be necessary and reasonable. Local Education Agencies (LEAs) may use ESSER funds for a wide range of activities, including any activity authorized under the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA), the Carl D. Perkins Career and Technical Education Act, or the McKinney-Vento Homeless Assistance Act.

Funds may also be used to support online learning through the purchase of hardware, software, and internet connectivity, as well as to provide mental health services and support. The initial ESSER funding was authorized during the 2019–2020 school year, with expenditures required to be completed by September 30, 2022. Allocations to LEAs were determined based on their relative share of Title I funds received during the 2019–2020 school year.

FUND GOALS

- Promote academic success
- Foster engagement among families, staff, and the community

FUTURE TRENDS AND ANALYSIS

ESSER was a one-time funding source. Subsequent allocations under ESSER II and ESSER III were accounted for in separate funds.

SUMMARY
ESSER I
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 1,891,354	$ 49,133							
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 1,891,354	$ 49,133	$ -	$ -	-	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 43,033	$ 21,582							
Instructional Support	$ 1,797,562	$ 27,551							
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 1,840,595	$ 49,133	$ -	$ -	-	$ -	$ -	$ -	$ -
Transfers Out	$ 50,759								
Total Expenditures + Transfers	$ 1,891,354	$ 49,133	$ -	$ -	-	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 1,891,354	$ 49,133	$ -	$ -	-	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 110,545	$ 10,127							

IDEA Part B– School Age Special Education – Expenditures by Object Fund 257

Ramona Lee, Director of Special Services

IDEA PART B SP ED	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	3,117,719	5,368,997	6,219,519	4,530,533	4,490,733	4,490,733	4,490,733	4,490,733	4,490,733
Benefits	1,244,902	2,007,079	2,336,197	2,417,064	2,417,107	2,417,107	2,417,107	2,417,107	2,417,107
Contracted Services	45,204	220,398	157,343	127,513	170,513	170,513	170,513	170,513	170,513
Supplies	43,713	77,765	67,062	303,703	270,845	270,845	270,845	270,845	270,845
Equipment	20,650	120	17,077	20,400	50,400	50,400	50,400	50,400	50,400
Other	141,119	234,238	268,919	153,884	153,884	153,884	153,884	153,884	153,884
SUBTOTAL	4,613,305	7,908,598	9,066,118	7,553,097	7,553,481	7,553,481	7,553,481	7,553,481	7,553,481

FUND DESCRIPTION – IDEA Part B. CFDA Number 84.027

Revenues from the U.S. Department of Education, passed through the Idaho State Department of Education, support staff, materials, equipment, and services that supplement the District's special education program. Fund 257 serves children ages 3–21, providing resources for certified staff, paraprofessionals, and contracted providers. As required by federal law, a portion of IDEA funds is allocated to private and charter schools within the District to support eligible students.

FUND GOALS

Deliver special education and related services designed to support the academic achievement and functional development of students receiving special education.

MAJOR ACCOMPLISHMENTS

- Approximately 12% of students in the West Ada School District receive special education services as part of their Free and Appropriate Public Education (FAPE).
- Spring 2024 assessment data shows that West Ada students with disabilities outperformed their statewide peers in Math and ELA on both the ISAT and IDAA across all grade levels.
- The District continues to enhance services for students with dyslexia through the ongoing implementation of Orton-Gillingham-based reading interventions and professional development for educators aligned with the science of reading.
- In addition, the updated Idaho Special Education Manual has been adopted districtwide, accompanied by comprehensive training on revised procedures for the identification of Specific Learning Disabilities.

FUTURE TRENDS AND ANALYSIS

As of the preparation of this budget book, funding for the 2025–2026 fiscal year has not yet been determined. Once the state finalizes funding allocations, a review will be conducted, and any necessary budget adjustments will be made accordingly.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	29.45	27	-1.55
Administration	5.00	5.00	0.00
Support Staff	117.33	110.00	-7.33

SUMMARY
IDEA PART B SPECIAL EDUCATION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ (384)	$ (384)	$ (384)	$ (384)	-				
Previous Year Allocation Remaining				$ 500,000	500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Local Revenue									
State Revenue									
Federal Revenue	$ 4,613,305	$ 7,908,598	$ 9,066,118	$ 7,053,481	7,053,481	$ 7,053,481	$ 7,053,481	$ 7,053,481	$ 7,053,481
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 4,612,921	$ 7,908,214	$ 9,065,734	$ 7,553,097	7,553,481	$ 7,553,481	$ 7,553,481	$ 7,553,481	$ 7,553,481
EXPENDITURES:									
Instruction	$ 3,115,189	$ 5,839,313	$ 6,763,387	$ 5,680,793	5,659,600	$ 5,659,600	$ 5,659,600	$ 5,659,600	$ 5,659,600
Instructional Support	$ 1,356,997	$ 1,835,047	$ 2,033,812	$ 1,718,420	1,739,997	$ 1,739,997	$ 1,739,997	$ 1,739,997	$ 1,739,997
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 4,472,187	$ 7,674,360	$ 8,797,198	$ 7,399,213	7,399,597	$ 7,399,597	$ 7,399,597	$ 7,399,597	$ 7,399,597
Transfers Out	$ 141,119	$ 234,238	$ 268,919	$ 153,884	153,884	$ 153,884	$ 153,884	$ 153,884	$ 153,884
Total Expenditures + Transfers	$ 4,613,305	$ 7,908,598	$ 9,066,118	$ 7,553,097	7,553,481	$ 7,553,481	$ 7,553,481	$ 7,553,481	$ 7,553,481
Contingency Reserves									
Fund Balances	$ (384)	$ (384)	$ (384)						
Total Exp+Tfrs Out + Contgcy + FB	$ 4,612,921	$ 7,908,214	$ 9,065,734	$ 7,553,097	7,553,481	$ 7,553,481	$ 7,553,481	$ 7,553,481	$ 7,553,481
Changes in Fund Balance	$ -	$ -	$ -	$ 384	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 4,362,620	$ 7,376,076	$ 8,555,716	$ 6,947,597	6,907,840	$ 6,907,840	$ 6,907,840	$ 6,907,840	$ 6,907,840

IDEA Part B – Preschool – Expenditures by Object
Fund 258

Ramona Lee, Director of Special Services

IDEA PART B PRESCHOOL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	135,805	141,160	300,671	149,374	144,161	144,161	144,161	144,161	144,161
Benefits	42,023	46,142	46,996	60,120	52,033	52,033	52,033	52,033	52,033
Contracted Services				503	303	303	303	303	303
Supplies	4,404	4,658	3,400	9,316	10,816	10,816	10,816	10,816	10,816
Equipment					12,000	12,000	12,000	12,000	12,000
Other	5,825	7,430	6,505	5,584	5,584	5,584	5,584	5,584	5,584
SUBTOTAL	188,058	199,390	357,573	224,897	224,897	224,897	224,897	224,897	224,897

FUND DESCRIPTION – CFDA Number 84.173

Revenues from the U.S. Department of Education (passed through the Idaho State Department of Education) are used for staff, materials, equipment, and professional services to supplement the early childhood (3- to 5-year-olds) special education program in the District. One-time ARPA funds supplemented this budget in 2021-2023, but those funds were expended by September 2023.

FUND GOALS

- Provide a Free Appropriate Public Education (FAPE) to children ages 3-5 identified as requiring early childhood special education intervention services.

MAJOR ACCOMPLISHMENTS

- Monthly preschool screening events (Child Find) are held at school sites around the District to identify students who may be in need of additional early intervention services. Each year, around 400 students participate in the screening.
- The District continues partnerships with the YMCA Guided Discovery Inclusion Preschools, Friends of Children & Families Head Start programs, and private community preschool settings in order to provide opportunities for students with disabilities to receive special education services embedded in regular early childhood programs.
- West Ada School District partnered with Idaho Educational Services for the Deaf and Blind to host a specialized preschool for students who are Deaf/Hard of Hearing at Ponderosa Elementary School.
- For students transitioning from Infant-Toddler services with the Department of Health and Welfare to Early Childhood Special Education Services, the district achieved one hundred percent (100%) timely transitions by the 3rd birthday of these students.

FUTURE TRENDS AND ANALYSIS

Funding for 2025-2026 fiscal year has not been determined as of the date of the budget book preparation. Funding will be reviewed once determined by the state, and budget adjustments will be prepared at that time.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	2.25	2.25	-
Administration	-	-	-
Support Staff	-	-	-

SUMMARY
IDEA PART B PRESCHOOL
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining				$ 15,000	15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Property Tax									
State Revenue									
Federal Revenue	$ 188,058	$ 199,390	$ 357,573	$ 209,897	209,897	$ 209,897	$ 209,897	$ 209,897	$ 209,897
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 188,058	$ 199,390	$ 357,573	$ 224,897	224,897	$ 224,897	$ 224,897	$ 224,897	$ 224,897
EXPENDITURES:									
Instruction	$ 146,692	$ 153,535	$ 351,068	$ 177,371	162,838	$ 162,838	$ 162,838	$ 162,838	$ 162,838
Instructional Support	$ 35,541	$ 38,425		$ 41,942	56,476	$ 56,476	$ 56,476	$ 56,476	$ 56,476
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 182,232	$ 191,960	$ 351,068	$ 219,313	219,313	$ 219,313	$ 219,313	$ 219,313	$ 219,313
Transfers Out	$ 5,825	$ 7,430	$ 6,505	$ 5,584	5,584	$ 5,584	$ 5,584	$ 5,584	$ 5,584
Total Expenditures + Transfers	$ 188,058	$ 199,390	$ 357,573	$ 224,897	224,897	$ 224,897	$ 224,897	$ 224,897	$ 224,897
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 188,058	$ 199,390	$ 357,573	$ 224,897	224,897	$ 224,897	$ 224,897	$ 224,897	$ 224,897
Changes in Fund Balance	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 177,828	$ 187,301	$ 347,667	$ 209,494	196,195	$ 196,195	$ 196,195	$ 196,195	$ 196,195

AMERICAN RESCUE PLAN IDEA PART B – Expenditures by Object Fund 259

Dave Roberts, Chief Financial Officer

AMERICAN RESCUE PLAN	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	578,820	464,603							
Benefits	208,458	251,409							
Contracted Services	17,104	36,491	11,523						
Supplies	56,337	38,793	153						
Equipment	8,671	38,104							
Other									
SUBTOTAL	869,390	829,400	11,677	-	-	-	-	-	-

FUND DESCRIPTION

The expenditures charged to this fund are associated with one-time funding received by the District to supplement the IDEA Part B and IDEA Part B Preschool programs.

FUND GOALS

- Academic Achievement and Growth
- Engaged Families, Staff, and Community Partnerships

FUTURE TRENDS AND ANALYSIS

Revenues received in this fund were one-time allocations provided through ARPA (American Rescue Plan Act) funding.

SUMMARY
AMERICAN RESCUE PLAN ACT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 869,390	$ 829,399	$ 11,677						
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 869,390	$ 829,399	$ 11,677	$ -	-	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 853,370	$ 813,238	$ 11,676						
Instructional Support	$ 16,020	$ 16,163							
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 869,390	$ 829,400	$ 11,676	$ -	-	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 869,390	$ 829,400	$ 11,676	$ -	-	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances - Assigned									
Total Exp+Tfrs Out + Contgcy + FB	$ 869,390	$ 829,400	$ 11,676	$ -	-	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 787,278	$ 716,012							

School Based Medicaid Program – Expenditures by Object
Fund 260

Dave Roberts, Chief Financial Officer

SCHOOL BASED MEDICAID	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	1,301,650	1,996,238	1,189,368	1,164,518	1,164,518	1,164,518	1,164,518	1,164,518	1,164,518
Benefits	493,932	672,343	824,186	473,100	473,100	473,100	473,100	473,100	473,100
Contracted Services	2,703,738	3,044,234	2,859,781	2,980,761	2,980,761	2,980,761	2,980,761	2,980,761	2,980,761
Supplies	21,680	36,944	62,647	30,088	51,088	51,088	51,088	51,088	51,088
Equipment	36,127	1,704	7,990	6,534	6,534	6,534	6,534	6,534	6,534
Other	679,348	210,351	265,706	550,000	550,000	550,000	550,000	550,000	550,000
SUBTOTAL	5,236,474	5,961,813	5,209,679	5,205,000	5,226,000	5,226,000	5,226,000	5,226,000	5,226,000

FUND DESCRIPTION

This Fund was established to account for moneys associated with billing the State of Idaho for Medicaid services. The Fund includes cash receipts associated with providing eligible services as well as the required Medicaid match that districts are required to provide.

FUND GOALS

- To increase dollars that can help support student needs.
- Work with state officials to further educate them on School Based Medicaid needs and challenges.
- To meet individual students' needs as defined by IEP's (Individual Education Plans).
- To meet all State & Federal Regulations under IDEA (Individuals with Disabilities Education Act).
- To assist SWD (Students with Disabilities) so they meet the proficiency level defined for their grade level and appropriate growth as defined by NWEA (Northwest Evaluation Association).

FUTURE TRENDS/ANALYSIS

No material changes noted.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	9.11	10.12	1.01
Administration	-	1.00	1.00
Support Staff	45.17	77.56	32.39

SUMMARY
SCHOOL-BASED MEDICAID
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance		$ 21,000	$ 21,000		21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 5,256,163	$ 5,961,813	$ 5,209,679	$ 5,205,000	5,205,000	$ 5,205,000	$ 5,205,000	$ 5,205,000	$ 5,205,000
Federal Revenue									
Other Revenue	$ 1,312								
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 5,257,474	$ 5,982,813	$ 5,230,679	$ 5,205,000	5,226,000	$ 5,226,000	$ 5,226,000	$ 5,226,000	$ 5,226,000
EXPENDITURES:									
Instruction	$ 2,970,714	$ 3,688,740	$ 2,314,091	$ 3,046,882	3,046,882	$ 3,046,882	$ 3,046,882	$ 3,046,882	$ 3,046,882
Instructional Support	$ 1,586,413	$ 2,062,723	$ 2,629,882	$ 1,608,118	1,629,119	$ 1,629,119	$ 1,629,119	$ 1,629,119	$ 1,629,119
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 4,557,127	$ 5,751,462	$ 4,943,973	$ 4,655,000	4,676,000	$ 4,676,000	$ 4,676,000	$ 4,676,000	$ 4,676,000
Transfers Out	$ 679,348	$ 210,351	$ 265,706	$ 550,000	550,000	$ 550,000	$ 550,000	$ 550,000	$ 550,000
Total Expenditures + Transfers	$ 5,236,474	$ 5,961,813	$ 5,209,679	$ 5,205,000	5,226,000	$ 5,226,000	$ 5,226,000	$ 5,226,000	$ 5,226,000
Contingency Reserves									
Fund Balances	$ 21,000	$ 21,000	$ 21,000						
Total Exp+Tfrs Out + Contgcy + FB	$ 5,257,474	$ 5,982,813	$ 5,230,679	$ 5,205,000	5,226,000	$ 5,226,000	$ 5,226,000	$ 5,226,000	$ 5,226,000
Changes in Fund Balance	$ 21,000	$ -	$ -	$ -	(21,000)	$ (21,000)	$ (21,000)	$ (21,000)	$ (21,000)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 1,795,582	$ 2,668,581	$ 2,013,554	$ 1,637,618	1,637,618	$ 1,637,618	$ 1,637,618	$ 1,637,618	$ 1,637,618

Title IV-A ESSA Program – Expenditures by Object
Fund 261

Leslie Yingling, Director of Federal Programs

TITLE IV-A ESSA	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	226,965	239,876	364,387	418,075	360,000	360,000	360,000	360,000	360,000
Benefits	85,140	88,820	154,070	169,144	150,000	150,000	150,000	150,000	150,000
Contracted Services	17,888	3,860	34,692	42,876	20,751	20,751	20,751	20,751	20,751
Supplies	8,205	37,344	10,374	12,749	59,914	59,915	59,915	59,915	59,915
Equipment	6,284	12,000		3,000					
Other	10,527	15,323	24,395	12,703	20,500	20,500	20,500	20,500	20,500
SUBTOTAL	355,009	397,223	587,918	658,547	611,165	611,166	611,166	611,166	611,166

FUND DESCRIPTION

Title IV-A funds are part of a federal grant authorized under the Every Student Succeeds Act (ESSA). Specifically, Part A—Student Support and Academic Enrichment Grants—provides funding for three authorized activity areas. The District has chosen to focus its efforts on supporting the safety and well-being of students.

FUND GOALS

- Deliver comprehensive partnership services addressing the physical, emotional, and stability needs of students through five Community School locations.
- Establish and maintain collaborative partnerships with local stakeholders and service organizations to enhance student achievement.
- Offer well-rounded educational opportunities, including STEM programs and exposure to the Arts, specifically targeting at-risk students.
- Promote technology equity by providing access and opportunities to bridge the digital divide.

MAJOR ACCOMPLISHMENTS

- The District's five enhanced Community Schools—Peregrine, McMillan, Meridian Elementary, Desert Sage, and Meridian Middle School—have achieved the following outcomes:
- Increased access to social services and essential personal items for disadvantaged students.
- Delivered family support services to disadvantaged students and their families.
- Improved chronic absenteeism rates.
- Expanded Social Worker support for our most vulnerable populations.

FUTURE TRENDS AND ANALYSIS

Title IV funding was not determined at the time of this document's preparation. Since Title budgets follow a different timeline, the District budgets conservatively and will adjust once final funding awards are received after the State's process concludes in late June.

FTE

	2024-2025	Proposed 2025-26	Difference
Certified	1.5	1.6	0
Administration	-	.4	.4
Support Staff	6.55	6.0667	-.48

SUMMARY
TITLE IV-A ESSA
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining				$ 205,000	91,862	$ 91,862	$ 91,862	$ 91,862	$ 91,862
Property Tax									
State Revenue									
Federal Revenue	$ 353,609	$ 397,224	$ 587,918	$ 453,547	519,303	$ 519,303	$ 519,303	$ 519,303	$ 519,303
Other Revenue	$ 1,400								
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 355,009	$ 397,224	$ 587,918	$ 658,547	611,165	$ 611,165	$ 611,165	$ 611,165	$ 611,165
EXPENDITURES:									
Instruction	$ 215,123	$ 202,745	$ 310,070	$ 378,755	282,127	$ 282,127	$ 282,127	$ 282,127	$ 282,127
Instructional Support	$ 129,359	$ 179,155	$ 253,452	$ 267,089	308,538	$ 308,538	$ 308,538	$ 308,538	$ 308,538
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 344,482	$ 381,900	$ 563,523	$ 645,844	590,665	$ 590,665	$ 590,665	$ 590,665	$ 590,665
Transfers Out	$ 10,527	$ 15,323	$ 24,395	$ 12,703	20,500	$ 20,500	$ 20,500	$ 20,500	$ 20,500
Total Expenditures + Transfers	$ 355,009	$ 397,223	$ 587,918	$ 658,547	611,165	$ 611,165	$ 611,165	$ 611,165	$ 611,165
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 355,009	$ 397,223	$ 587,918	$ 658,547	611,165	$ 611,165	$ 611,165	$ 611,165	$ 611,165
Changes in Fund Balance	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 312,106	$ 328,696	$ 518,456	$ 587,219	510,000	$ 510,000	$ 510,000	$ 510,000	$ 510,000

Carl Perkins Vocational and Applied Tech Educ. – Expenditures by Object
Fund 263

Will Schumaker, Director of Career Technical Education
Amy Brown, Career Technical Education Administrator

CARL PERKINS FED.	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024 BUDGET	AMENDED 2023-2024 BUDGET	PROPOSED 2024-2025 BUDGET	PROJECTED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET
Salaries	173,513	184,694	190,111	179,962	207,591	207,591	207,591	207,591	207,591
Benefits	43,440	46,035	51,747	50,547	47,720	47,720	47,720	47,720	47,720
Contracted Services	10,491	13,543	9,032	12,455	10,565	10,565	10,565	10,565	10,565
Supplies	148,660	157,280	108,574	158,587	173,454	173,454	173,454	173,454	173,454
Equipment	24,358		5,290						
Other									
SUBTOTAL	400,462	401,551	364,754	401,551	439,329	439,329	439,329	439,329	439,329

FUND DESCRIPTION – CFDA Number 84.048

Funds from the U.S. Department of Education, via the Idaho Division of Career Technical Education, support the purchase of materials and equipment to initiate, improve, and expand Career & Technical programs.

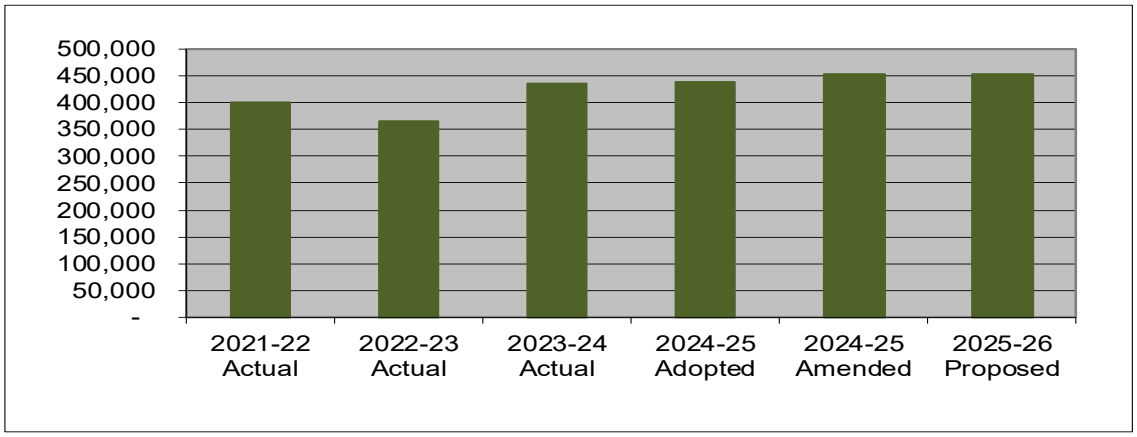
FUND GOALS

- Perkins funding supported high school, middle school, and grant administration projects.
- At the high school level, funds supported lab assistants for instruction and testing, an industry liaison for partnerships and projects, and new CTE Pathway Liaisons on the district CTE Advisory Committee.
- Resources supported online instructional tools for Business and Rehabilitation Services pathways and professional development in CTE and PLCs.
- Perkins funded middle school career exploration tools (SkillStruck, Pathful) and CTE Liaisons.

FUTURE TRENDS/ANALYSIS

We will prioritize CTE teacher development and better align middle and high school pathways with industry needs to strengthen the career-connected learning continuum.

TOTAL EXPENDITURES



FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	1.00	1.00	-
Administration	.09	.09	-
Support Staff	1.60	1.60	-

SUMMARY
CARL PERKINS VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 401,551	$ 364,754	$ 434,038	$ 439,329	$ 452,170	$ 452,170	$ 452,170	$ 452,170	$ 452,170
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 401,551	$ 364,754	$ 434,038	$ 439,329	$ 452,170	$ 452,170	$ 452,170	$ 452,170	$ 452,170
EXPENDITURES:									
Instruction	$ 401,551	$ 364,754	$ 434,038	$ 439,329	$ 452,170	$ 452,170	$ 452,170	$ 452,170	$ 452,170
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 401,551	$ 364,754	$ 434,038	$ 439,329	$ 452,170	$ 452,170	$ 452,170	$ 452,170	$ 452,170
Transfers Out									
Total Expenditures + Transfers	$ 401,551	$ 364,754	$ 434,038	$ 439,329	$ 452,170	$ 452,170	$ 452,170	$ 452,170	$ 452,170
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 401,551	$ 364,754	$ 434,038	$ 439,329	$ 452,170	$ 452,170	$ 452,170	$ 452,170	$ 452,170
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 230,729	$ 241,858	$ 278,985	$ 255,311	$ 220,155	$ 220,155	$ 220,155	$ 220,155	$ 220,155

IDEA Mini Grants – Expenditures by Object
Fund 265

Ramona Lee, Director of Special Services

IDEA MINI GRANTS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	17,494	2,548			8,140	8,140			
Benefits	3,308	195			1,860	1,860			
Contracted Services	1,148								
Supplies	20,356	12,205							
Equipment									
Other									
SUBTOTAL	42,306	14,948	-	-	10,000	10,000	-	-	-

FUND DESCRIPTION

Mini grants from the Idaho Department of Education fund special initiatives or projects for LEAs. Formerly part of the IDEA budget, they are now tracked separately in fund 265.

FUND GOALS

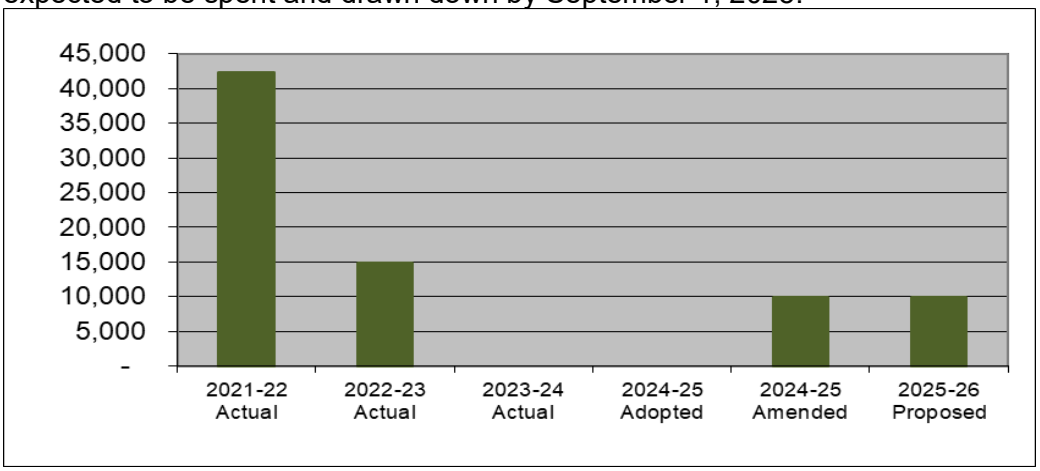
- Implement trainings related to implementation of revised SLD (Specific Learning Disability) criteria in the Idaho Special Education Manual
- Update assessment instruments used for comprehensive evaluations in determining eligibility for special education services.
- Compensate districts for conducting post-school outcomes surveys of students one year after graduation or exiting from special education services.

MAJOR ACCOMPLISHMENTS

- Training on new SLD processes was provided to school psychologists, special education teachers, related service providers, and administrators, with after-hours attendees compensated at the hourly training rate.
- SLD evaluation processes specific to multi-lingual learners were developed.
- Narrative data on students' post-school outcomes one year after graduation was collected and reviewed alongside the annual special education data drill-down.

FUTURE TRENDS AND ANALYSIS

It's uncertain if or when more mini grants will be available, or in what amounts. Current mini grant funds are expected to be spent and drawn down by September 1, 2025.



SUMMARY
IDEA MINI GRANT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue	$ 42,306	$ 14,948							
Federal Revenue					$ 10,000	$ 10,000			
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 42,306	$ 14,948	$ -	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 41,235	$ 12,205			$ 10,000	$ 10,000			
Instructional Support	$ 1,071	$ 2,742							
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 42,306	$ 14,948	$ -	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 42,306	$ 14,948	$ -	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -
Contingency Reserves									
Fund Balances - Assigned									
Total Exp+Tfrs Out + Contgcy + FB	$ 42,306	$ 14,948	$ -	$ -	$ 10,000	$ 10,000	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 20,802	$ 2,742			$ 10,000	$ 10,000			

Title III-A, ESSA - LEP/IMMIGRANT – Expenditures by Object
Fund 270

Leslie Yingling, Director of Federal Programs

TITLE III-A LEP/ IMMIGRANT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	141,324	159,269	120,421	184,130	130,200	130,200	130,200	130,200	130,200
Benefits	40,447	47,941	41,272	43,268	40,000	40,000	40,000	40,000	40,000
Contracted Services	14,582	5,170	6,599	25,190	12,000	12,000	12,000	12,000	12,000
Supplies	8,359	20,941	6,388	28,163	48,110	48,110	48,110	48,110	48,110
Equipment		334		-					
Other									
SUBTOTAL	204,711	233,655	174,681	280,751	230,310	230,310	230,310	230,310	230,310

FUND DESCRIPTION – CFDA Number 84.365

Revenues from the U.S. Department of Education (passed through the Idaho State Department of Education) are used to enhance the language development and academic skills of the District's Limited English Proficient (LEP) students. These supplementary programs include staff hired to implement the new instructional model for Multilingual Learners in West Ada: Co-Teaching. In addition, the funds support half of a full-time family advocate who is assigned to work with all Spanish speaking families in the District. In addition, the funds pay for staff development on effective language acquisition instruction and cultural awareness for Limited English Proficient (LEP) students.

MAJOR ACCOMPLISHMENTS

- Advanced co-teaching.
- Added full-time family advocate.
- Provided additional materials and equipment for ML Foundations.
- Realigned staff to meet the needs of co-teaching and the dissolution of the magnet program.
- Returned students to their neighborhood schools.

FUTURE TRENDS AND ANALYSIS LYSIS

Title III funding has not been determined at the time of the creation of this book. A budget is submitted to the state (Title budgets and applications are submitted on a different timeline than the District budgeting process) and funding award letters are received by the District after the budget process is completed in late June. The District is budgeting conservatively at this time and will adjust as final funding allocations are provided.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	2.00	2.00	-
Administration	-	-	-
Support Staff	.50	.50	-

SUMMARY
TITLE III-A ESSA-EL/IMMIGRANT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining				$ 110,000	$ 53,591	$ 53,591	$ 53,591	$ 53,591	$ 53,591
Local Revenue									
State Revenue									
Federal Revenue	$ 204,711	$ 233,655	$ 174,680	$ 170,751	$ 176,719	$ 176,719	$ 176,719	$ 176,719	$ 176,719
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 204,711	$ 233,655	$ 174,680	$ 280,751	$ 230,310	$ 230,310	$ 230,310	$ 230,310	$ 230,310
EXPENDITURES:									
Instruction	$ 152,180	$ 187,761	$ 145,530	$ 210,012	$ 167,641	$ 167,641	$ 167,641	$ 167,641	$ 167,641
Instructional Support	$ 52,531	$ 45,894	$ 29,150	$ 70,739	$ 62,669	$ 62,669	$ 62,669	$ 62,669	$ 62,669
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 204,711	$ 233,655	$ 174,681	$ 280,751	$ 230,310	$ 230,310	$ 230,310	$ 230,310	$ 230,310
Transfers Out									
Total Expenditures & Transfers	$ 204,711	$ 233,655	$ 174,681	$ 280,751	$ 230,310	$ 230,310	$ 230,310	$ 230,310	$ 230,310
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 204,711	$ 233,655	$ 174,681	$ 280,751	$ 230,310	$ 230,310	$ 230,310	$ 230,310	$ 230,310
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 181,771	$ 207,210	$ 161,693	$ 227,397	$ 170,200	$ 170,200	$ 170,200	$ 170,200	$ 170,200

Title II-A, ESEA – Improving Teacher Quality– Expenditures by Object Fund 271

Leslie Yingling, Director of Federal Programs

TITLE II-A IMPR TCHR QUALITY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	695,108	764,152	545,646	822,274	525,346	525,346	525,346	525,346	525,346
Benefits	202,060	249,399	183,508	192,787	193,828	193,828	193,828	193,828	193,828
Contracted Services	60,978	90,299	15,137	71,001	50,000	50,000	50,000	50,000	50,000
Supplies	8,562	95,569	47,731	288,249	66,834	66,834	66,834	66,834	66,834
Equipment									
Other	32,735	46,187	33,752	45,237					
SUBTOTAL	999,444	1,245,605	825,774	1,419,548	836,008	836,008	836,008	836,008	836,008

FUND DESCRIPTION - CFDA Number 84.367

Revenues from the U.S. Department of Education are administered through the Idaho State Department of Education. The purpose of Title II, Part A is to enhance student academic achievement by implementing strategies such as:

- Improving the quality of teachers and principals
- Increasing the number of highly qualified principals and assistant principals
- Ensuring accountability of school districts and schools for improvements in student academic performance

MAJOR ACCOMPLISHMENTS

- Significantly increased student achievement across key academic areas.
- Delivered targeted professional development programs designed to enhance instructional effectiveness and improve student outcomes.
- Expanded instructional coaching initiatives to provide sustained support for educators, resulting in measurable improvements in student performance.

FUTURE TRENDS AND ANALYSIS

No material changes in funding have been identified for this program fund. The District will receive final allocations upon submission and approval of grant budgets and applications, at which time the budget will be adjusted to reflect the actual funding received.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	5.75	5.00	-.75
Administration	.40	.40	-
Support Staff	0.00	0.00	-

SUMMARY
TITLE II-A, ESEA - IMPROVING TEACHER QUALITY
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining				$ 537,428					
Property Tax									
State Revenue									
Federal Revenue	$ 999,444	$ 1,245,605	$ 825,774	$ 882,121	$ 836,008	$ 836,008	$ 836,008	$ 836,008	$ 836,008
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 999,444	$ 1,245,605	$ 825,774	$ 1,419,549	$ 836,008	$ 836,008	$ 836,008	$ 836,008	$ 836,008
EXPENDITURES:									
Instruction	$ 17,117	$ 15,338	$ 0	$ 20,955					
Instructional Support	$ 949,591	$ 1,184,080	$ 792,022	$ 1,353,357	$ 836,008	$ 836,008	$ 836,008	$ 836,008	$ 836,008
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 966,709	$ 1,199,418	$ 792,022	$ 1,374,312	$ 836,008	$ 836,008	$ 836,008	$ 836,008	$ 836,008
Transfers Out	$ 32,735	$ 46,187	$ 33,752	$ 45,237	$ -				
Total Expenditures + Transfers	$ 999,444	$ 1,245,605	$ 825,774	$ 1,419,549	$ 836,008	$ 836,008	$ 836,008	$ 836,008	$ 836,008
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 999,444	$ 1,245,605	$ 825,774	$ 1,419,549	$ 836,008	$ 836,008	$ 836,008	$ 836,008	$ 836,008
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 897,168	$ 1,013,550	$ 729,154	$ 1,015,061	$ 719,174	$ 719,174	$ 719,174	$ 719,174	$ 719,174

21st Century Community LC Grant - Expenditures by Object
Fund 273

Leslie Yingling, Director of Federal Programs

21ST CENTURY COMM LC	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	91,308								
Benefits	23,584								
Contracted Services	15								
Supplies	365								
Equipment									
Other	3,399								
SUBTOTAL	118,670	-	-	-	-	-	-	-	-

FUND DESCRIPTION

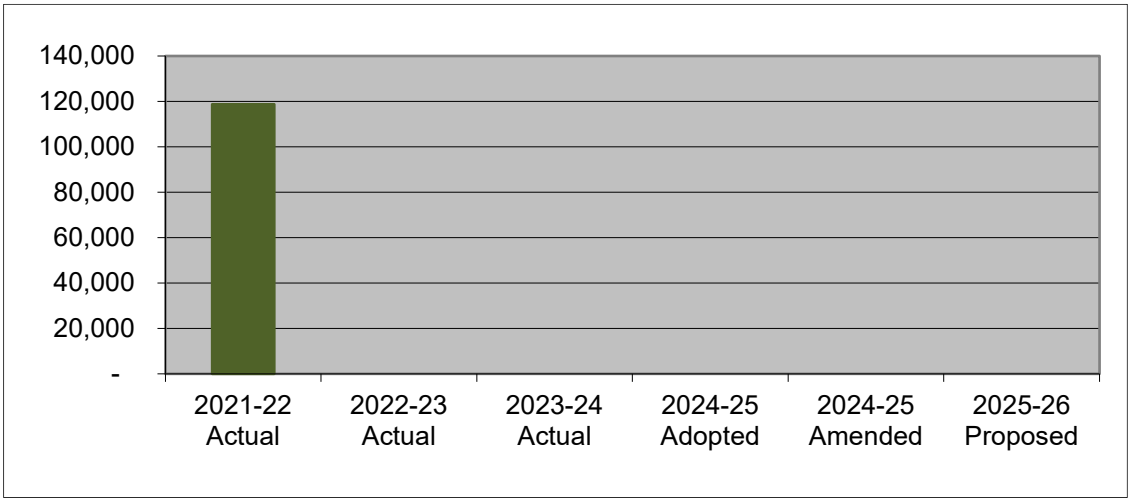
West Ada School District will no longer be participating in this grant.

MAJOR ACCOMPLISHMENTS

FUTURE TRENDS AND ANALYSIS YSIS

Funding for this grant has not been allocated to the District for the 2025–2026 fiscal year.

TOTAL EXPENDITURES



SUMMARY
21ST CENTURY COMMUNITY LEARNING CENTERS GRANT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 118,670								
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 118,670	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 115,271								
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 115,271	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ 3,399								
Total Expenditures + Transfers	$ 118,670	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 118,670	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 114,891								

Refugee Grant – Expenditures by Object
Fund 274

Leslie Yingling, Director of Federal Programs

REFUGEE GRANT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	58,010	91,170	88,202	112,266	245,560	245,560	245,560	245,560	245,560
Benefits	11,913	17,768	32,363	26,582	101,374	101,374	101,374	101,374	101,374
Contracted Services	2,066	4,350	30,890	47,000	30,449	30,450	30,450	30,450	30,450
Supplies	2,691	866	13,440	118,989	36,475	36,475	36,475	36,475	36,475
Equipment									
Other									
SUBTOTAL	74,680	114,155	164,895	304,837	413,858	413,859	413,859	413,859	413,859

FUND DESCRIPTION – CFDA Number 93.576

Revenues from the U.S. Office of Refugee Resettlement, administered through the Idaho State Office of Refugee Resettlement (ORR), are designated to support refugees attending schools with the greatest needs. This ORR grant provides additional acculturation services to assist students and families from diverse backgrounds.

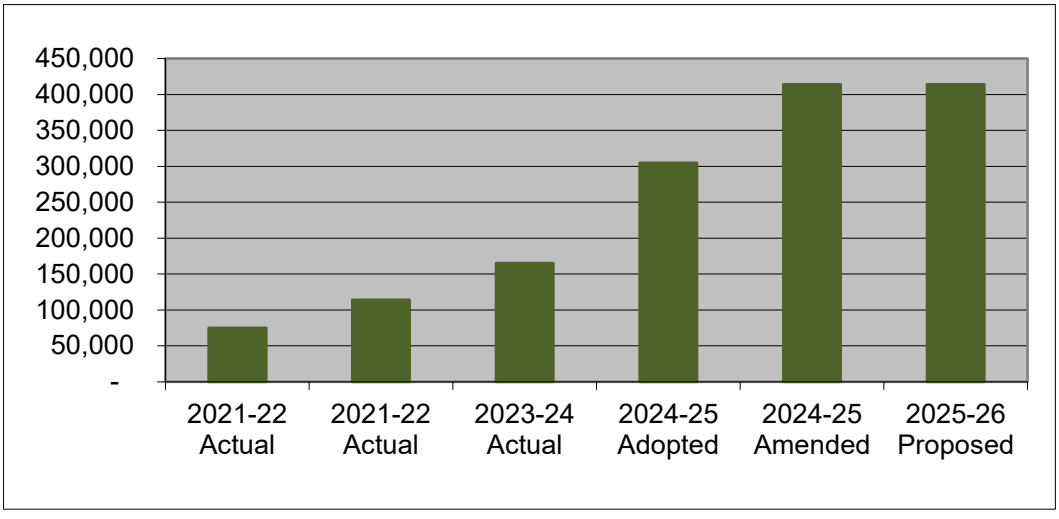
MAJOR ACCOMPLISHMENTS

- Additional staff were hired to provide dedicated support for refugee students throughout the school year.
- Family advocates assisted refugee families in navigating school expectations, including academic progress, attendance, transportation, technology challenges, and opportunities for engagement.
- Newcomer materials were acquired to help build foundational skills for these students.

FUTURE TRENDS AND ANALYSIS YSIS

The calculation referenced above is based on the projected remaining funds available through October for the current grant. Should the District receive an additional grant beginning in October, as anticipated, the budget will be revised to accurately reflect and segregate the new funding received.

TOTAL EXPENDITURES



SUMMARY
REFUGEE GRANT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining					$ 73,456	$ 73,456	$ 73,456	$ 73,456	$ 73,456
Property Tax									
State Revenue									
Federal Revenue	$ 74,680	$ 114,155	$ 164,895	$ 304,837	$ 340,402	$ 340,402	$ 340,402	$ 340,402	$ 340,402
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 74,680	$ 114,155	$ 164,895	$ 304,837	$ 413,858	$ 413,858	$ 413,858	$ 413,858	$ 413,858
EXPENDITURES:									
Instruction	$ 71,570	$ 109,023	$ 139,147	$ 272,837	$ 340,065	$ 340,065	$ 340,065	$ 340,065	$ 340,065
Instructional Support	$ 3,110	$ 5,132	$ 25,748	$ 32,000	$ 73,793	$ 73,793	$ 73,793	$ 73,793	$ 73,793
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 74,680	$ 114,155	$ 164,895	$ 304,837	$ 413,858	$ 413,858	$ 413,858	$ 413,858	$ 413,858
Transfers Out									
Total Expenditures + Transfers	$ 74,680	$ 114,155	$ 164,895	$ 304,837	$ 413,858	$ 413,858	$ 413,858	$ 413,858	$ 413,858
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 74,680	$ 114,155	$ 164,895	$ 304,837	$ 413,858	$ 413,858	$ 413,858	$ 413,858	$ 413,858
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 69,923	$ 108,938	$ 120,565	$ 138,848	$ 346,934	$ 346,934	$ 346,934	$ 346,934	$ 346,934

Homeless Education – Expenditures by Object
Fund 275

Kylee Bendorf, Administrator of Counseling and Student Services

HOMELESS EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	27,727	24,133	21,377	45,388	32,034	32,034	32,034	32,034	32,034
Benefits	5,199	10,589	4,792	8,612	13,136	13,136	13,136	13,136	13,136
Contracted Services	64				10,000	10,000	10,000	10,000	10,000
Supplies	58		3,000		20,315	20,315	20,315	20,315	20,315
Equipment									
Other									
SUBTOTAL	33,049	34,722	29,169	54,000	75,485	75,485	75,485	75,485	75,485

FUND DESCRIPTION – CFDA Number 84.196

Revenues from the U.S. Department of Education, administered through the Idaho State Department of Education, are utilized to identify students experiencing homelessness, connect them with available district and community resources, and assess the needs related to primary educational services for homeless children and youth.

MAJOR ACCOMPLISHMENTS

This year our full social work team managed nearly 700 homeless students as part of 473 families. Their extensive work aims to advocate for students, foster students' academic achievements, bolster family stability, provide school and community resources and remove barriers to learning and school success for homeless students or those in specific need. Our overall team is 6.0 FTE paid for out of several different funds including these 275 funds.

Over the past decade, the West Ada School Counseling Department has developed a network of community resources to assist the District's unaccompanied students and families experiencing homelessness. The homeless liaison and district social workers organize and facilitate a virtual community asset meeting. This meeting is attended by school counselors and various community non-profits and government agencies. Additional community resources provide students experiencing homelessness with food, school supplies, clothing, shoes, hygiene items, medical needs, housing, and general needs.

FUTURE TRENDS AND ANALYSIS SIS

Funding for this grant has not been allocated for the 2025-2026 fiscal year. The budget outlined above is based on projected carryover funds and anticipated future funding.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	.50	.50	-
Administration	-	-	-
Support Staff	-	-	-

SUMMARY
HOMELESS EDUCATION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining				$ 5,000	$ 26,485	$ 26,485	$ 26,485	$ 26,485	$ 26,485
Property Tax									
State Revenue									
Federal Revenue	$ 33,049	$ 34,722	$ 29,169	$ 49,000	$ 49,000	$ 49,000	$ 49,000	$ 49,000	$ 49,000
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 33,049	$ 34,722	$ 29,169	$ 54,000	$ 75,485	$ 75,485	$ 75,485	$ 75,485	$ 75,485
EXPENDITURES:									
Instruction									
Instructional Support	$ 33,049	$ 34,722	$ 29,169	$ 54,000	$ 75,485	$ 75,485	$ 75,485	$ 75,485	$ 75,485
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 33,049	$ 34,722	$ 29,169	$ 54,000	$ 75,485	$ 75,485	$ 75,485	$ 75,485	$ 75,485
Transfers Out									
Total Expenditures + Transfers	$ 33,049	$ 34,722	$ 29,169	$ 54,000	$ 75,485	$ 75,485	$ 75,485	$ 75,485	$ 75,485
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 33,049	$ 34,722	$ 29,169	$ 54,000	$ 75,485	$ 75,485	$ 75,485	$ 75,485	$ 75,485
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 32,927	$ 34,722	$ 26,169	$ 54,000	$ 45,170	$ 45,170	$ 45,170	$ 45,170	$ 45,170

Immigrant Education – Expenditures by Object
Fund 278

Leslie Yingling, Director of Federal Programs

IMMIGRANT EDUCATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	1,595	2,243							
Benefits	325	430							
Contracted Services									
Supplies		21,780							
Equipment									
Other									
SUBTOTAL	1,920	24,453	-	-	-	-	-	-	-

FUND DESCRIPTION – CFDA Number 84.162

West Ada School District did not participate in Immigrant Education programs nor receive related funding during this fiscal year.

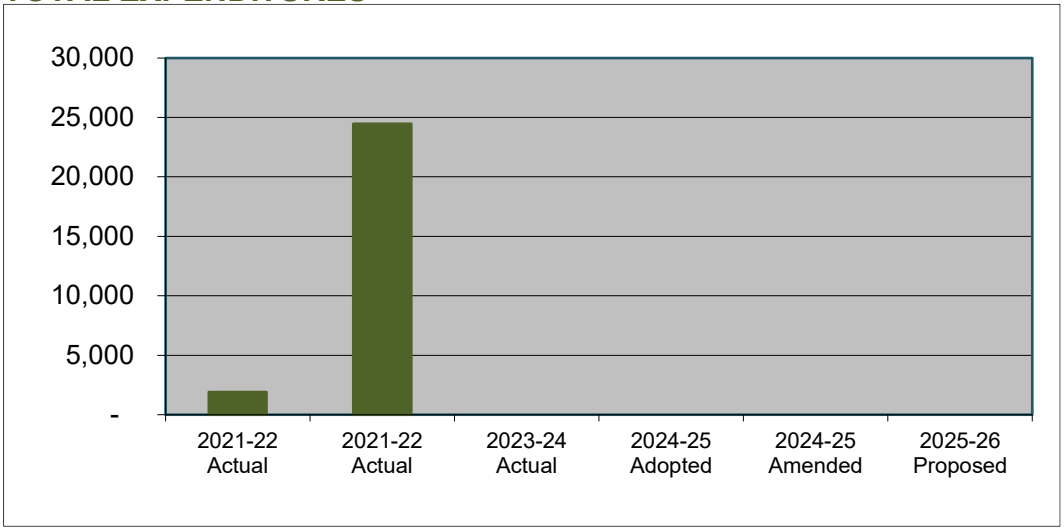
MAJOR ACCOMPLISHMENTS

Not applicable.

FUTURE TRENDS AND ANALYSIS YSIS

Funding for this grant has not yet been allocated to the District. The District will continue to monitor potential funding opportunities and will adjust the budget accordingly as circumstances evolve.

TOTAL EXPENDITURES



SUMMARY
IMMIGRANT EDUCATION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	PROJECTED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028
REVENUES:									
Beginning Balance					$ (21,779.71)				
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 1,920	$ 24,453	$ (21,780)		$ 21,780				
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 1,920	$ 24,453	$ (21,780)	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction									
Instructional Support	$ 1,920	$ 24,453			$ -				
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 1,920	$ 24,453	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 1,920	$ 24,453	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances			$ (21,780)						
Total Exp+Tfrs Out + Contgcy + FB	$ 1,920	$ 24,453	$ (21,780)	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ (21,780)	$ -	$ 21,779.71	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 1,920	$ 2,674							

ESSER II– Expenditures by Object
Fund 281

Dave Roberts, Chief Financial Officer

ESSER II	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	7,007,330	451,213							
Benefits	1,674,935	85,709							
Contracted Services	1,060,576	285,255							
Supplies	2,066,607	84,750							
Equipment	2,015,267	980,315	576,477						
Other									
SUBTOTAL	13,824,715	1,887,243	576,477	-	-	-	-	-	-

FUND DESCRIPTION

Local spending options for Elementary and Secondary School Emergency Relief Funds are broad and flexible consistent with the federal government's goal of preventing, preparing for, and responding to the coronavirus. Expenditures for these funds must be necessary and reasonable. Local Education Agencies (LEA's) may spend their funds on a wide variety of activities including any activity authorized by the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA), the Carl Perkins Act, or the McKinney Vento Homeless Education Assistance Act. Moneys can also be used for providing online learning opportunities, including purchasing hardware, software, and connectivity. The Act also authorizes the use of money for mental health services and support.

FUND GOALS

- Academic Success.
- Family, Staff and Community Engagement.

MAJOR ACCOMPLISHMENTS

With ESSER funding the District was able to offset losses associated with reduced enrollment, as well as replace textbooks across the District, implement an on-line tutoring program, and purchase additional end users' devices.

FUTURE TRENDS/ANALYSIS

ESSER Funding will not be renewed past September 30, 2024. No additional funding is projected.

SUMMARY
ESSER II
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 13,824,715	$ 1,887,243	$ 576,477						
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 13,824,715	$ 1,887,243	$ 576,477	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 4,385,048	$ 513,620							
Instructional Support	$ 9,438,160	$ 1,277,480	$ 576,477						
Non-Instruction	$ 1,507								
Capital Outlay		$ 96,142							
Other Services									
Subtotal	$ 13,824,715	$ 1,887,243	$ 576,477	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 13,824,715	$ 1,887,243	$ 576,477	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 13,824,715	$ 1,887,243	$ 576,477	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 8,682,266	$ 536,922							

ESSER III– Expenditures by Object
Fund 283

Dave Roberts, Chief Financial Officer

ESSER III	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries		5,530,915	6,208,379						
Benefits		941,923	1,248,726						
Contracted Services	9,350	951,253	710,476						
Supplies	431,771	11,448,869	42,062						
Equipment		2,406,145	1,405,859						
Other									
SUBTOTAL	441,121	21,279,105	9,615,502	-	-	-	-	-	-

FUND DESCRIPTION

Local spending options for Elementary and Secondary School Emergency Relief Funds are broad and flexible consistent with the federal government's goal of preventing, preparing for, and responding to the coronavirus. Expenditures for these funds must be necessary and reasonable. LEA's may spend their funds on a wide variety of activities including any activity authorized by the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA), the Carl Perkins Act, or the McKinney Vento Homeless Education Assistance Act. Moneys can also be used for providing online learning opportunities, including purchasing hardware, software, and connectivity. The Act also authorizes the use of money for mental health services and support. ESSER III funding included an allocation for learning loss. District staff are awaiting guidance for how the learning loss funding can be utilized.

FUND GOALS

- Academic Success.
- Family, Staff and Community Engagement.

MAJOR ACCOMPLISHMENTS

With ESSER funding the District was able to offset losses associated with reduced enrollment, as well as replace textbooks across the District, implement an on-line tutoring program, and purchase additional end users' devices.

FUTURE TRENDS/ANALYSIS

ESSER Funding will not be renewed past September 30, 2024. No additional funding is projected.

SUMMARY
ESSER III
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 441,121	$ 21,279,104	$ 9,615,502						
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 441,121	$ 21,279,104	$ 9,615,502	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction		$ 2,320,037	$ 300						
Instructional Support	$ 441,121	$ 18,875,153	$ 9,615,203						
Non-Instruction		$ 83,915							
Capital Outlay									
Other Services									
Subtotal	$ 441,121	$ 21,279,104	$ 9,615,502	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 441,121	$ 21,279,104	$ 9,615,502	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 441,121	$ 21,279,104	$ 9,615,502	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
		$ 6,472,838	$ 7,457,105						

Summer Stimulus– Expenditures by Object
Fund 284

Dave Roberts, Chief Financial Officer

SUMMER STIMULUS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	442,280								
Benefits	74,133								
Contracted Services									
Supplies	1,132,499								
Equipment									
Other									
SUBTOTAL	1,648,913	-	-	-	-	-	-	-	-

FUND DESCRIPTION

During the 2021-2022 fiscal year the District received Covid Relief Funding that was utilized for the procurement of educational technology, textbooks, and supplies.

FUND GOALS

- Academic Success.
- Family, Staff and Community Engagement.

FUTURE TRENDS/ANALYSIS

This Covid Relief Funding was one-time funding received by the District with no anticipated future appropriations associated with this funding stream.

SUMMARY
SUMMER STIMULUS
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2022-2023	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	PROJECTED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 1,637,493								
Other Revenue	$ 11,420								
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 1,648,913	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 503,109								
Instructional Support	$ 1,145,804								
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 1,648,913	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 1,648,913	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 1,648,913	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 516,414								

Substitute Recruitment – Expenditures by Object
Fund 285

Dave Roberts, Chief Financial Officer

Substitute Recruitment	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	978,230								
Benefits	163,198								
Contracted Services	143,000								
Supplies									
Equipment									
Other									
SUBTOTAL	1,284,428	-	-	-	-	-	-	-	-

FUND DESCRIPTION

During the 2021-2022 fiscal year the District received Substitute Recruitment Funding that was utilized to increase substitute pay and provide stipends for classified staff, including contracted transportation services.

FUND GOALS

- Academic Success.
- Family, Staff and Community Engagement.

FUTURE TRENDS/ANALYSIS

This Substitute Recruitment Funding was one-time funding received by the District with no anticipated future appropriations associated with this funding stream.

SUMMARY
SUBSTITUTE RECRUITMENT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 1,284,428								
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 1,284,428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 279,380								
Instructional Support	$ 916,848								
Non-Instruction	$ 88,200								
Capital Outlay									
Other Services									
Subtotal	$ 1,284,428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 1,284,428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 1,284,428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 1,141,428								

ARP-HCY Homeless II – Expenditures by Object
Fund 286

Kylee Bendorf, Administrator of Counseling and Student Services

ARP_HCY HOMELESS II	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	43,153	51,648	116,621						
Benefits	13,306	18,747	50,523						
Contracted Services									
Supplies	12,910	16,000	10,261						
Equipment									
Other									
SUBTOTAL	69,370	86,395	177,405	-	-	-	-	-	-

FUND DESCRIPTION

This funding was provided to the District specifically to support the needs of students who qualify as homeless or unaccompanied youth. These resources were utilized to increase social worker capacity in order to better serve eligible students. This funding source expired in the fall of 2024.

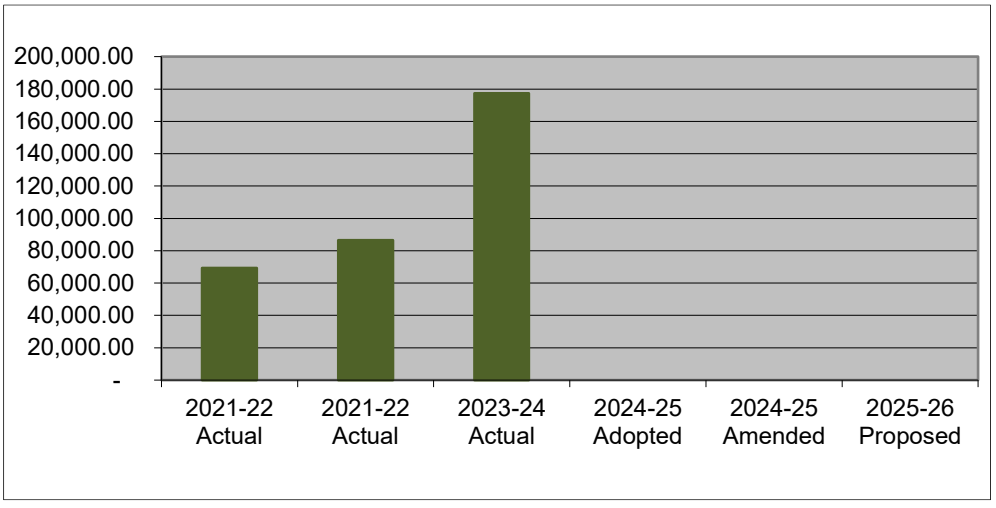
FUND GOALS

- Academic Success
- Senior Post-Secondary Planning
- Family, Staff and Community Engagement
- McKinney Vento Transportation

FUTURE TRENDS AND ANALYSIS YSIS

The funding received was a one-time allocation and has been fully expended. At this time, no additional funds are available.

TOTAL EXPENDITURES



SUMMARY
ARP HCY HOMELESS II
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 69,370	$ 86,395	$ 177,405						
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 69,370	$ 86,395	$ 177,405	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction									
Instructional Support	$ 69,370	$ 86,395	$ 177,405						
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 69,370	$ 86,395	$ 177,405	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 69,370	$ 86,395	$ 177,405	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 69,370	$ 86,395	$ 177,405	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 56,460	$ 70,395	$ 167,144						

Federal Salary Adjustment – Expenditures by Object
Fund 287

Dave Roberts, Chief Financial Officer

FEDERAL SALARY ADJUSTMENT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	3,356,957	3,711,245							
Benefits	685,736	724,603							
Contracted Services									
Supplies									
Equipment									
Other									
SUBTOTAL	4,042,692	4,435,848	-	-	-	-	-	-	-

FUND DESCRIPTION

The District received appropriated Salary Adjustment (287) funds for stipend distributions to staff in fiscal years 2021–2022 and 2022–2023. In 2021–2022, the District was allocated funding for eligible classified, certificated, and administrative staff, and stipends were distributed in accordance with the appropriation. For 2022–2023, the Idaho Legislature appropriated similar funding, which was designated specifically for eligible certificated and pupil service staff.

FUND GOALS

- Academic Success.
- Family, Staff, and Community Engagement.

FUTURE TRENDS/ANALYSIS

No funding is expected for this fund, and it is being closed out with a zero balance.

SUMMARY
FEDERAL SALARY ADJUSTMENT
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance									
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 4,042,692	$ 4,435,848							
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 4,042,692	$ 4,435,848	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction	$ 4,042,692	$ 4,435,848							
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services									
Subtotal	$ 4,042,692	$ 4,435,848	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out									
Total Expenditures + Transfers	$ 4,042,692	$ 4,435,848	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances									
Total Exp+Tfrs Out + Contgcy + FB	$ 4,042,692	$ 4,435,848	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 4,042,692	$ 4,435,848							

School Nutrition Program – Expenditures by Object
Fund 290

Anne Brock, Director of School Nutrition

SCHOOL NUTRITION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries	4,678,754	5,091,582	5,296,224	5,772,464	5,869,464	5,869,464	5,869,464	5,869,464	5,869,464
Benefits	1,635,914	2,201,629	2,269,347	2,464,919	2,444,919	2,444,919	2,444,919	2,444,919	2,444,919
Contracted Services	440,770	430,659	411,775	574,773	594,773	594,773	594,773	594,773	594,773
Supplies	6,376,531	4,971,970	5,424,545	6,775,264	6,825,264	6,825,264	6,825,264	6,825,264	6,825,264
Equipment	526,360	198,669	114,583	227,900	80,900	80,900	80,900	80,900	80,900
Other	234,305	310,140	345,119	372,165	372,165	372,165	372,165	372,165	372,165
SUBTOTAL	13,892,634	13,204,650	13,861,593	16,187,485	16,187,485	16,187,485	16,187,485	16,187,485	16,187,485

FUND DESCRIPTION – Revenues from the USDA (passed through the State Department of Education) and from meal sales are used for allowable expenses to provide breakfast and lunch for students and staff. The District continues with preventative maintenance on equipment to keep repair costs low. The District has added additional equipment to manage large scale storage and to support increased participation.

MAJOR ACCOMPLISHMENTS

- Provided nutritious meals for students and staff with an increase of 7% breakfast and 6% lunch participation.
- Operated the Summer Foods Program providing free breakfast and lunch to over 35,000 children.
- Adding two new Summer Feeding sites to our 2025 program.
- Received a farm-to-school grant to receive three sets of hydroponic gardens for CTE programs within the district.
- Purchased apples, peaches, and watermelon from local Idaho farmers.
- Plan to purchase around 60,000 pounds of local ground beef from Idaho Ranchers next school year to boost our participation in farm-to-school.
- Served 2,120,650 lunch meals from August 2024 to May 15, 2025, to children in the District.
- Served 541,068 breakfast meals from August 2024 to May 15, 2025 to children in the District.

FUTURE TRENDS AND ANALYSIS

The District is anticipating continued changes in revenue within this program. The expenditure identified includes utilization of an appropriate amount of carryover funding to ensure the District maintains appropriate service levels.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	2.00	2.00	-
Support Staff	190.60	190.60	-

SUMMARY
SCHOOL NUTRITION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 4,103,743	$ 7,333,685	$ 7,715,398	$ 7,715,398	$ 6,444,448	$ 6,444,448	$ 6,444,448	$ 6,444,448	$ 6,444,448
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue	$ 17,038,094	$ 6,583,006	$ 6,413,061	$ 6,135,000	$ 6,135,000	$ 6,135,000	$ 6,135,000	$ 6,135,000	$ 6,135,000
Other Revenue	$ 84,481	$ 7,003,357	$ 6,177,582	$ 4,593,406	$ 4,593,406	$ 4,593,406	$ 4,593,406	$ 4,593,406	$ 4,593,406
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 21,226,319	$ 20,920,048	$ 20,306,041	$ 18,443,804	$ 17,172,853	$ 17,172,853	$ 17,172,853	$ 17,172,853	$ 17,172,853
EXPENDITURES:									
Instruction									
Instructional Support									
Non-Instruction	$ 13,499,305	$ 12,818,604	$ 13,516,474	$ 15,815,320	$ 15,815,320	$ 15,815,320	$ 15,815,320	$ 15,815,320	$ 15,815,320
Capital Outlay	$ 159,024	$ 75,905							
Other Services									
Subtotal	$ 13,658,329	$ 12,894,510	$ 13,516,474	$ 15,815,320	$ 15,815,320	$ 15,815,320	$ 15,815,320	$ 15,815,320	$ 15,815,320
Transfers Out	$ 234,305	$ 310,140	$ 345,119	$ 372,165	$ 372,165	$ 372,165	$ 372,165	$ 372,165	$ 372,165
Total Expenditures + Transfers	$ 13,892,634	$ 13,204,650	$ 13,861,593	$ 16,187,485	$ 16,187,485	$ 16,187,485	$ 16,187,485	$ 16,187,485	$ 16,187,485
Contingency Reserves									
Fund Balances - Restricted	$ 7,333,685	$ 7,715,398	$ 6,444,448	$ 2,256,319	$ 985,369	$ 985,369	$ 985,369	$ 985,369	$ 985,369
Total Exp+Tfrs Out + Contgcy + FB	$ 21,226,319	$ 20,920,048	$ 20,306,041	$ 18,443,804	$ 17,172,853	$ 17,172,853	$ 17,172,853	$ 17,172,853	$ 17,172,853
Changes in Fund Balance	$ 3,229,941	$ 381,713	$ (1,270,950)	$ (5,459,079)	$ (5,459,079)	$ (5,459,079)	$ (5,459,079)	$ (5,459,079)	$ (5,459,079)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET
	$ 6,314,668	$ 7,293,211	$ 7,565,571	$ 8,237,383	$ 8,314,383	$ 8,314,383	$ 8,314,383	$ 8,314,383	$ 8,314,383

Bond Interest and Redemption Fund – Expenditures by Object
Fund 310

Dave Roberts, Chief Financial Officer

BOND INTEREST/ REDEMPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services									
Supplies									
Equipment									
Other	40,037,093	29,995,100	30,301,050	30,271,550	33,052,687	13,855,400	16,000,000	16,000,000	16,000,000
SUBTOTAL	40,037,093	29,995,100	30,301,050	30,271,550	33,052,687	13,855,400	16,000,000	16,000,000	16,000,000

FUND DESCRIPTION

Local property tax levy revenues are used to redeem bonds and for bond interest expense. This fund is used to account for resources to pay principal and interest on long-term debt. All revenues from tax levies for the liquidation of bonded indebtedness and all payments of principal and interest on the general obligation bonds are recorded in this fund.

The District continues to pay down its debt in an expeditious and efficient fashion with a focus on reducing interest costs for the taxpayers.

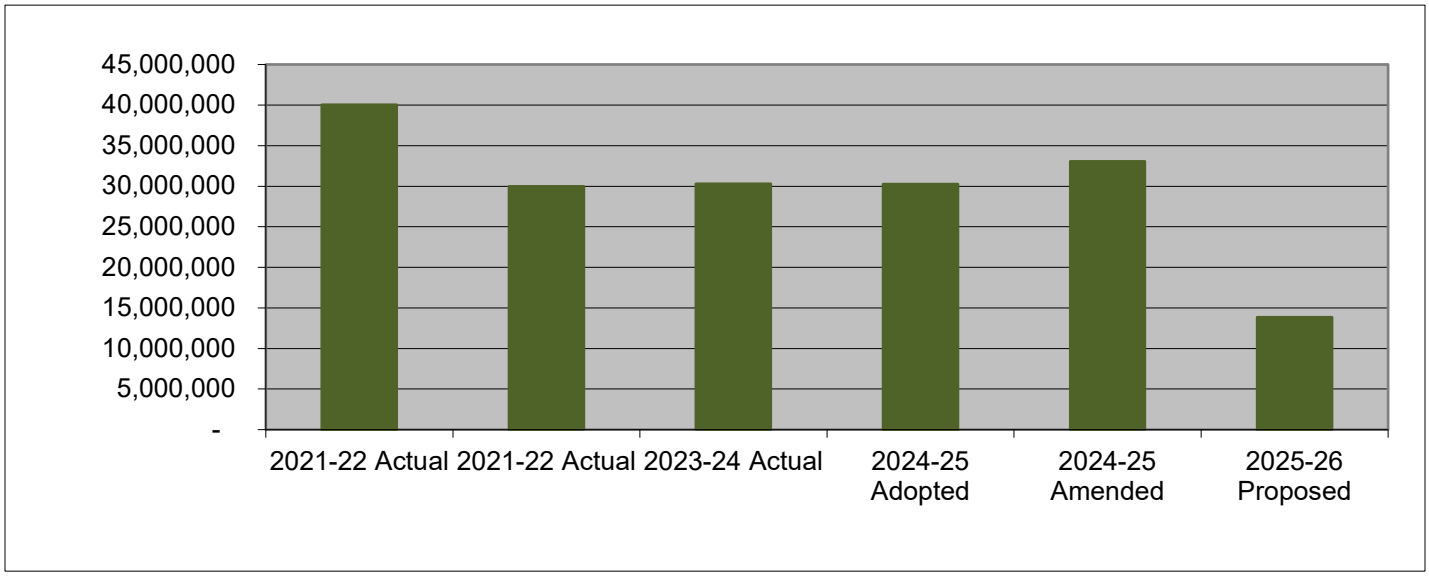
FUND GOALS

- Efficient collection and timely payment of bond holders and outstanding obligations.
- Manage fund capital to maximize interest costs savings for taxpayers.

FUTURE TRENDS/ANALYSIS

The proposed budget includes an anticipated levy amount. Final levy amounts will be determined when the L2 form is certified in September.

TOTAL EXPENDITURES



SUMMARY
BOND INTEREST & REDEMPTION
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 64,372,089	$ 56,985,271	$ 59,941,241	$ 44,250,000	$ 47,031,137	$ 9,766,349	$ 9,766,349	$ 9,766,349	$ 9,766,349
Previous Year Allocation Remaining									
Property Tax	$ 31,418,589	$ 30,716,103	$ 255,456	$ 10,000,000	$ 10,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000
State Revenue	$ 1,051,953	$ 1,051,953		$ 13,150,000	$ 13,150,000				
Federal Revenue									
Other Revenue	$ 179,733	$ 1,183,014	$ 17,135,491	$ 145,000	$ 145,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ 97,022,364	$ 89,936,341	$ 77,332,188	$ 67,545,000	$ 70,326,137	$ 14,816,349	$ 14,816,349	$ 14,816,349	$ 14,816,349
EXPENDITURES:									
Instruction									
Instructional Support									
Non-Instruction									
Capital Outlay									
Other Services	$ 40,037,093	$ 29,995,100	$ 30,301,050	$ 30,271,550	$ 33,052,687	$ 13,855,400	$ 13,855,401	$ 13,855,402	$ 13,855,403
Subtotal	$ 40,037,093	$ 29,995,100	$ 30,301,050	$ 30,271,550	$ 33,052,687	$ 13,855,400	$ 13,855,401	$ 13,855,402	$ 13,855,403
Transfers Out									
Total Expenditures + Transfers	$ 40,037,093	$ 29,995,100	$ 30,301,050	$ 30,271,550	$ 33,052,687	$ 13,855,400	$ 13,855,401	$ 13,855,402	$ 13,855,403
Contingency Reserves									
Fund Balances - Restricted	$ 56,985,271	$ 59,941,241	$ 47,031,137	$ 37,273,450	$ 37,273,450	$ 960,949	$ 960,950	$ 960,951	$ 960,952
Total Exp+Tfrs Out + Contgcy + FB	$ 97,022,364	$ 89,936,341	$ 77,332,187	$ 67,545,000	$ 70,326,137	$ 14,816,349	$ 14,816,351	$ 14,816,353	$ 14,816,355
Changes in Fund Balance	$ (7,386,818)	$ 2,955,970	$ (12,910,104)	$ (6,976,550)	$ (9,757,687)	$ (8,805,400)	$ (8,805,399)	$ (8,805,398)	$ (8,805,397)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

Projection Assumptions:

This projection assumes no additional bond issuances occur during this time.

Revenue:
For projection purposes, the District has assumed market values remain flat.

Expenditures:
Expenditures to pay towards past bond issues.

Change in Fund Balance:

The change in fund balance was due to retirement of bonds and a bond refunding.

Bond Building Fund – Expenditures by Object
Fund 410

Dave Roberts, Chief Financial Officer

BOND BUILDING FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services									
Supplies									
Equipment	9,543,109	530,706	348,768	(45,494)	25,414				
Other					(636,938)				
SUBTOTAL	9,543,109	530,706	348,768	(45,494)	(611,524)	-	-	-	-

FUND DESCRIPTION

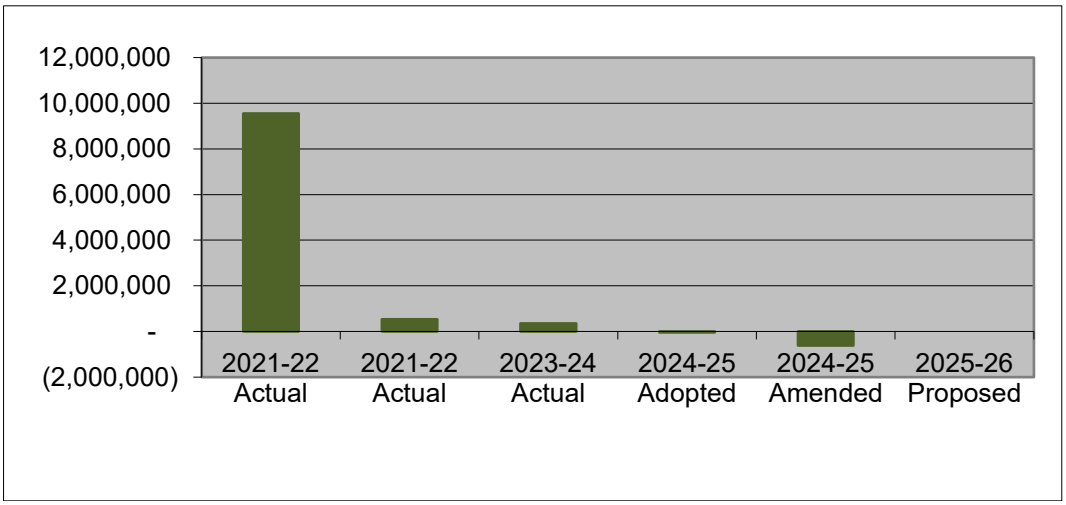
In March 2018, District voters approved up to $95 million in general obligation bonds with a sixty-eight percent (68%) majority.

The changes in fund balance are primarily attributable to the completion of capital projects.

FUND GOALS

- The expansions at Star Elementary and Mountain View High School have been completed.
- Pleasant View Elementary was completed and opened in Fall 2020.
- Owyhee High School was completed and opened in Fall 2021.
- The expansion of Mary McPherson Elementary has also been completed.

TOTAL EXPENDITURES



SUMMARY
BOND BUILDING FUND
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 9,660,425	$ 296,404	$ (45,494)	$ (45,494)	$ (113,846)				
Previous Year Allocation Remaining									
Property Tax	$ 8,947								
State Revenue									
Federal Revenue									
Other Revenue	$ 170,141	$ 188,808	$ 280,417		$ 139,259				
Transfers In					$ (636,938)				
Total Revenue + Tfrs In + Beg Bal	$ 9,839,513	$ 485,212	$ 234,923	$ (45,494)	$ (611,524)	$ -	$ -	$ -	$ -
EXPENDITURES:									
Instruction									
Instructional Support									
Non-Instruction									
Capital Outlay	$ 9,543,109	$ 530,706	$ 348,768	$ (45,494)	$ 25,414				
Other Services									
Subtotal	$ 9,543,109	$ 530,706	$ 348,768	$ (45,494)	$ 25,414	$ -	$ -		$ -
Transfers Out					$ (636,938)				
Total Expenditures + Transfers	$ 9,543,109	$ 530,706	$ 348,768	$ (45,494)	$ (611,524)	$ -	$ -	$ -	$ -
Contingency Reserves									
Fund Balances - Restricted	$ 296,404	$ (45,494)	$ (113,846)						
Total Exp+Tfrs Out + Contgcy + FB	$ 9,839,513	$ 485,212	$ 234,922	$ (45,494)	$ (611,524)	$ -	$ -	$ -	$ -
Changes in Fund Balance	$ (9,364,021)	$ (341,898)	$ (68,352)	$ 45,494	$ 113,845.97	$ -	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

School Plant Facilities Fund – Expenditures by Object
Fund 420

Dave Reinhart, Chief Operations Officer

PLANT FACILITIES FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services	4,216,108	6,210,554	6,300,038	6,765,000	7,789,986	4,000,000			
Supplies	19,320	5,480	7,873		14,387				
Equipment	16,560,042	17,893,811	13,190,863	16,910,000	15,365,246	6,194,807			
Other									
SUBTOTAL	20,795,471	24,109,845	19,498,774	23,675,000	23,169,619	10,194,807	-	-	-

FUND DESCRIPTION

This fund is primarily supported by a voter-approved, 10-year local property tax levy, which serves as the main source of revenue. The proceeds from this levy are allocated toward key capital investments across the district, including site acquisitions, infrastructure improvements, facility additions, and renovations, as well as the purchase of essential equipment. These resources play a critical role in advancing the district's long-term goals for safe, modern, and accessible learning environments.

FUND GOALS

The objective is to evaluate, recommend, and implement strategic facility improvements that enhance the learning environment across all district schools. This includes ensuring that all educational spaces remain safe, secure, and conducive to student success. Additionally, ongoing maintenance of facilities and equipment is prioritized to reduce the total cost of ownership, supporting the long-term sustainability and operational efficiency of the West Ada School District.

MAJOR ACCOMPLISHMENTS

- Working on a complete remodel and upgrade of Lake Hazel Middle School
- Replaced playground equipment at Seven Oaks Elementary School, enhancing safety, accessibility, and play opportunities for students.
- Replace the roof at Andrus Elementary School
- Completed extensive HVAC upgrades and Fire Alarm upgrade at Meridian Elementary School
- Replaced the parking lot at Silver Sage Elementary
-

FUTURE TRENDS/ANALYSIS

The proposed budget includes identification of expenditures associated with the capital plans for the District. The decrease in expenditures corresponds with the plant facilities annual amount that will be received from the tax levy.

SUMMARY
SCHOOL PLANT FACILITIES FUND
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance	$ 3,646,415	$ 10,859,594	$ 6,898,571	$ 5,097,862	$ 7,169,619		$ 5,805,193	$ 11,610,386	$ 7,040,579
Previous Year Allocation Remaining									
Property Tax	$ 16,203,869	$ 16,128,732	$ 16,078,986	$ 16,000,000	$ 16,000,000	$ 16,000,000	$ 16,000,000		
State Revenue	$ 2,578,173	$ 3,941,249	$ 3,671,618						
Federal Revenue									
Other Revenue	$ 9,226,609	$ 78,842	$ 19,216						
Transfers In				$ 40,000,000					
Total Revenue + Tfrs In + Beg Bal	$ 31,655,066	$ 31,008,417	$ 26,668,391	$ 61,097,862	$ 23,169,619	$ 16,000,000	$ 21,805,193	$ 11,610,386	$ 7,040,579
EXPENDITURES:									
Instruction	$ 597,941	$ 969,453	$ 714,383	$ 825,000	$ 927,835	$ 569,807	$ 569,807	$ 569,807	$ 569,807
Instructional Support	$ 4,545,697	$ 7,195,355	$ 10,392,767	$ 15,450,000	$ 15,979,980	$ 5,625,000	$ 5,625,000		
Non-Instruction									
Capital Outlay	$ 15,651,834	$ 15,945,037	$ 8,391,623	$ 7,400,000	6,261,803.89	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000
Other Services									
Subtotal	$ 20,795,472	$ 24,109,845	$ 19,498,774	$ 23,675,000	$ 23,169,619	$ 10,194,807	$ 10,194,807	$ 4,569,807	$ 4,569,807
Transfers Out									
Total Expenditures + Transfers	$ 20,795,472	$ 24,109,845	$ 19,498,774	$ 23,675,000	$ 23,169,619	$ 10,194,807	$ 10,194,807	$ 4,569,807	$ 4,569,807
Contingency Reserves									
Fund Balances - Restricted	$ 10,859,594	$ 6,898,573	$ 7,169,617	$ 37,422,862		$ 5,805,193	$ 11,610,386	$ 7,040,579	$ 2,470,772
Total Exp+Tfrs Out + Contgcy + FB	$ 31,655,066	$ 31,008,418	$ 26,668,391	$ 61,097,862	$ 23,169,619	$ 16,000,000	$ 21,805,193	$ 11,610,386	$ 7,040,579
Changes in Fund Balance	$ 7,213,179	$ (3,961,021)	$ 271,046	$ 32,325,000	$ (7,169,618.88)	$ 5,805,193	$ 5,805,193	$ (4,569,807)	$ (4,569,807)
	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit	Salary & Benefit

Capital Reserve Fund – Expenditures by Object
Fund 422

Dave Roberts, Chief Financial Officer

CAPITAL RESERVE FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services			82,129	875,000	875,000	400,000	400,000		
Supplies									
Equipment		88,135	117,040	1,434,926	6,635,756	2,637,422	2,637,422		
Other									
SUBTOTAL	-	88,135	199,169	2,309,926	7,510,756	3,037,422	3,037,422	-	-

FUND DESCRIPTION
The Capital Reserve Fund was a new fund proposed in the 2021-2022 amended budget that will be utilized as a medium to set-aside funding for capital projects other than those identified through plant facility funding.

FUND GOALS
This fund is designed to be a vehicle whereby the District can set aside funding for unbudgeted capital needs.

MAJOR ACCOMPLISHMENTS
Design and implementation of the fund and the transfer of the funds to the reserve account.

FUTURE TRENDS/ANALYSIS
The Board approved a transfer into the Capital Reserve Fund at the conclusion of the 2022-2023 fiscal year. The funds will be set aside for capital needs in the event funding is not available. With the loss of lottery funding, these funds may be used to replace this loss of funding.

SUMMARY
CAPITAL RESERVE FUND
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance		$ 2,500,000	$ 2,411,865	$ 2,309,926	$ 7,510,756	$ 3,037,422	$ 3,037,422	$ 3,037,422	$ 3,037,422
Previous Year Allocation Remaining									
Property Tax									
State Revenue									
Federal Revenue									
Other Revenue			$ 4,298,059						
Transfers In	$ 2,500,000		$ 1,000,000						
Total Revenue + Tfrs In + Beg Bal	$ 2,500,000	$ 2,500,000	$ 7,709,924	$ 2,309,926	$ 7,510,756	$ 3,037,422	$ 3,037,422	$ 3,037,422	$ 3,037,422
EXPENDITURES:									
Instruction									
Instructional Support					$ 30,000				
Non-Instruction									
Capital Outlay		$ 88,135	$ 199,169	$ 2,309,926	$ 7,480,756	$ 3,037,422	$ 3,037,422	$ 3,037,422	$ 3,037,422
Other Services									
Subtotal	$ -	$ 88,135	$ 199,169	$ 2,309,926	$ 7,510,756	$ 3,037,422	$ 3,037,422	$ 3,037,422	$ 3,037,422
Transfers Out									
Total Expenditures + Transfers	$ -	$ 88,135	$ 199,169	$ 2,309,926	$ 7,510,756	$ 3,037,422	$ 3,037,422	$ 3,037,422	$ 3,037,422
Contingency Reserves									
Fund Balances	$ 2,500,000	$ 2,411,866	$ 7,510,755						
Total Exp+Tfrs Out + Contgcy + FB	$ 2,500,000	$ 2,500,000	$ 7,709,924	$ 2,309,926	$ 7,510,756	$ 3,037,422	$ 3,037,422	$ 3,037,422	$ 3,037,422
Changes in Fund Balance	$ 2,500,000	$ (88,135)	$ 5,098,890	$ (2,309,926)	$ (7,510,755.65)	$ (3,037,422)	$ (3,037,422)	$ (3,037,422)	$ (3,037,422)
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

Modernization Facility Fund – Expenditures by Object
Fund 436

Dave Roberts, Chief Financial Officer

MODERNIZATION FACILITIES FUND	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	PROJECTED 2026-2027 BUDGET	PROJECTED 2027-2028 BUDGET	PROJECTED 2028-2029 BUDGET
Salaries									
Benefits									
Contracted Services					3,400,000	-			
Supplies									
Equipment				25,000,000	80,618,500	80,618,500			
Other				40,000,000					
SUBTOTAL	-	-	-	65,000,000	84,018,500	80,618,500	-	-	-

FUND DESCRIPTION

This fund has a budget for the revenues and expenses associated with the investment made by the state legislature during the 2024-2025 fiscal year to help school districts construct and maintain district facilities.

FUND GOALS

- Evaluate, recommend, and implement facility improvements that will maximize learning within school district facilities.
- Ensure safe educational environments for students.
- Maintain facilities and equipment in such a manner that will reduce total cost of ownership for West Ada School District.

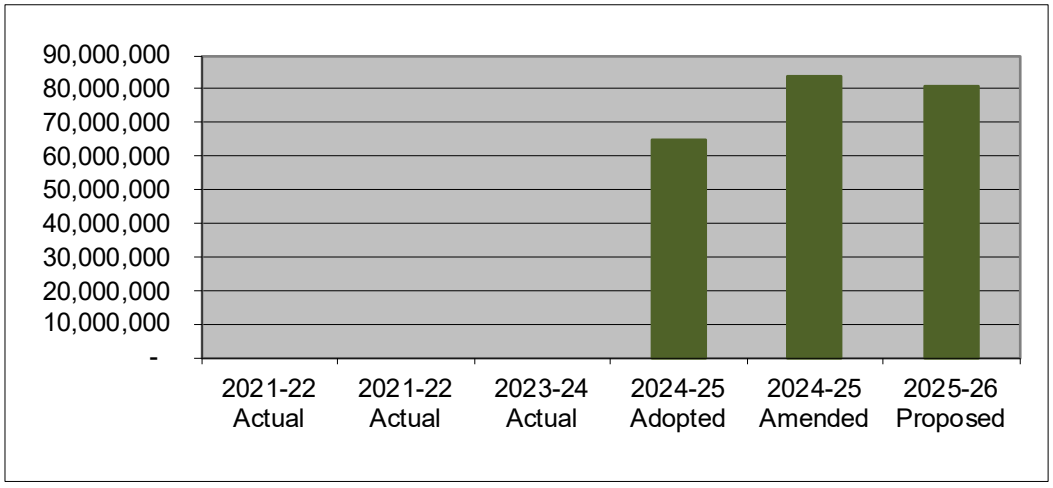
MAJOR ACCOMPLISHMENTS

N/A

FUTURE TRENDS/ANALYSIS

The budget identified here includes potential expenses for year one of the school modernization facility fund. The board of trustees has approved two projects that will be paid for out of these funds. One is a new elementary school in Star, Idaho named Independence elementary, and the other is a new Career Technical Education Center in Meridian, Idaho. A ten-year facilities plan is being developed during the 2025-2026 year that will guide the decisions as to how these monies are spent moving forward.

TOTAL EXPENDITURES



SUMMARY
MODERNIZATION FACILITIES FUND
JOINT SCHOOL DISTRICT NO. 2

	ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	ADOPTED BUDGET 2024-2025	AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PROJECTED BUDGET 2026-2027	PROJECTED BUDGET 2027-2028	PROJECTED BUDGET 2028-2029
REVENUES:									
Beginning Balance						$ 154,317,188			
Previous Year Allocation Remaining									
Property Tax									
State Revenue				$ 140,000,000	$ 141,369,656				
Federal Revenue									
Other Revenue									
Transfers In									
Total Revenue + Tfrs In + Beg Bal	$ -	$ -	$ -	$ 140,000,000	$ 141,369,656	$ 154,317,188	$ -	$ -	$ -
EXPENDITURES:									
Instruction					$ 18,000,000				
Instructional Support					$ 3,400,000				
Non-Instruction									
Capital Outlay				$ 25,000,000	$ 62,618,500	$ 80,618,500			
Other Services									
Subtotal	$ -	$ -	$ -	$ 25,000,000	$ 84,018,500	$ 80,618,500	$ -	$ -	$ -
Transfers Out				$ 40,000,000					
Total Expenditures + Transfers	$ -	$ -	$ -	$ 65,000,000	$ 84,018,500	$ 80,618,500	$ -	$ -	$ -
Contingency Reserves									
Fund Balances				$ 75,000,000	$ 57,351,156	$ 73,698,688			
Total Exp+Tfrs Out + Contgcy + FB	$ -	$ -	$ -	$ 140,000,000	$ 141,369,656	$ 154,317,188	$ -	$ -	$ -
Changes in Fund Balance	$ -	$ -	$ -	$ 75,000,000	$ 57,351,156	$ (80,618,500)	$ -	$ -	$ -
	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit ACTUAL	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET	Salary & Benefit BUDGET

West Ada School District
General Fund Structure

Function Profiles

512000 - Elementary Program
515000 - Secondary Program
517000 - Alternative High School Program
519000 - Career Technical Education
521000 - Exceptional Child Program
522000 - Preschool Exceptional Child Program
524000 - Gifted & Talented Program
531000 - Interscholastic Program
541000 - School Activity Program
542000 - Summer School - Special Education Program
543000 - High School Summer School Program
544000 - Middle School Summer School Program
611000 - Counseling Program
612000 - Health Program
613000 - Registration & Attendance Program
616000 - Special Services Program
621000 - Instructional Improvement Program
622000 - Educational Media Program
623000 - Instruction - Related Technology Program
631000 - Board of Education
632000 - District Administration
641000 - School Administration
651000 - Business Operations Program
656000 - Admin Technology Services Program
661000 - Building Operations Program
664000 - District Maintenance Program
665000 - Grounds Program
667000 - Security Program
681000 - Pupil to School Program
683000 - General Transportation Program
691000 - Noon Duty Program
692000 - District Copy Program
720000 - Community Program

** The pages that follow include profiles of district programs that are accounted and budgeted for within the General Fund.*

Elementary School Programs
Function 512000

Renee Senander, Chief Human Resources Officer
Rhonda McDonough, Chief Academic Officer: Student Success

ELEMENTARY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	50,805,847	49,598,210	53,489,333	53,186,037	55,646,904	58,358,853	2,711,950
Benefits	16,163,700	17,635,467	19,704,550	20,642,055	22,426,094	22,860,289	434,196
Contracted Services	18,998	25,608	29,734	10,700	15,990	10,700	(5,290)
Supplies	1,107,796	983,665	938,034	1,092,488	1,065,693	1,068,266	2,573
Equipment	8,226	23,716	60,183	1,830	14,048	1,830	(12,218)
Other							
SUBTOTAL	68,104,568	68,266,667	74,221,834	74,933,110	79,168,729	82,299,939	3,131,210

PROGRAM DESCRIPTION

This program encompasses the instruction and learning experiences designed to develop the knowledge, skills, attitudes, appreciation, and behaviors appropriate for students in kindergarten through sixth grade. It includes services provided by ESL-elementary staff, elementary music, and physical education teachers, reading coaches, intervention personnel, and other elementary support staff.

PROGRAM GOALS

- All students will demonstrate the mathematical readiness required to successfully transition to the next grade level.
- The West Ada School District is committed to improving student achievement by aligning instructional practices with common K–12 foundational standards through a district-wide system of Professional Learning Communities (PLCs).

MAJOR ACCOMPLISHMENTS

Student achievement is a celebration in every classroom at every school in West Ada. West Ada set ambitious long-term goals in the 2024-2025 Continuous Improvement Plan. Below are a few highlights of our students' remarkable achievements:

- 57.0% of West Ada students (in grade levels assessed 3-8, 11) demonstrated proficiency in Mathematics as measured by the Spring 2025 ISAT; previously 57.4% on the Spring 2024 ISAT. This is indicative of an overall upward trend in Mathematics proficiency since 2021.
- 69.1% of West Ada students (in grade levels assessed 3-8, 11) demonstrated proficiency in ELA as measured by the Spring 2024 ISAT.
- Instructional coaching and academic consulting supports in Mathematics were targeted at transitional grade levels (5th to 6th / 8th to 9th); academic achievement data demonstrated positive trends at these locations. We will use these structures to create best-practice instructional models across our middle schools.
- Instructional coaching and academic consulting supports in ELA will be deployed to schools and individual classrooms using successes and areas of opportunity identified in Spring 2025 ISAT and iReady diagnostic data.
- 79% of Kindergarten - 3rd grade students were proficient in Reading as measured by the Spring 2025 IRI; 11% higher than the State's average.

Elementary School Programs - Continued
Function 512000

- Creating structures to ensure high-impact Tier 1 instruction, resulted in an increase of 10% with kindergarten early literacy as measured by the IRI.

FUTURE TRENDS AND ANALYSIS

Salaries are impacted by two components: 1) Increases associated with movement on the career ladder 2) Reductions in salaries and the associated budget for those salaries as the district right-sized classroom enrollments associated with reduced enrollment at the elementary level. The other reductions are in alignment with the aforementioned rightsizing of elementary operations.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	871.45	871.45	-
Administration	-	-	-
Support Staff	58.03	58.03	-

Secondary School Program
Function 515000

Renee Senander, Chief Human Resources Officer
Rhonda McDonough, Chief Academic Officer: Student Success

SECONDARY	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	38,851,766	41,428,314	43,480,584	43,635,001	44,413,252	47,669,328	3,256,076
Benefits	12,698,039	14,833,855	16,133,945	17,702,884	17,940,948	18,635,218	694,270
Contracted Services	340,655	246,253	234,122	133,115	183,582	131,115	(52,467)
Supplies	1,605,281	1,701,345	1,704,523	2,190,772	2,040,084	2,213,093	173,009
Equipment	25,642	14,496	8,962	1,400	18,753	1,400	(17,353)
Other							
SUBTOTAL	53,521,383	58,224,263	61,562,135	63,663,172	64,596,619	68,650,154	4,053,535

PROGRAM DESCRIPTION

Instructional programs and learning experiences are designed to develop the knowledge, skills, attitudes, and behaviors essential for students in grades seven through twelve. This includes all secondary staff and support services in middle and high schools.

PROGRAM GOALS

- Maintain an appropriate student-to-teacher ratio to meet accreditation standards.
- Address student needs through the provision of technology and textbooks aligned with their subject areas.
- The District will use state professional development funds to provide targeted training and coaching through subject-matter experts.

MAJOR ACCOMPLISHMENTS

Student achievement is a celebration in every classroom at every school in West Ada. West Ada set ambitious long-term goals in the 2024-2025 CIP. Below are a few highlights of our students' remarkable achievements:

- In Spring 2025, 57.0% of West Ada students in grades 3–8 and 11 were proficient in Mathematics on the ISAT, up from 57.4% in 2024, continuing an upward trend since 2021.
- 69.1% of West Ada students (in grade levels assessed 3-8, 11) demonstrated proficiency in ELA as measured by the Spring 2025 ISAT.
- Instructional coaching in Mathematics focused on transitional grades (5th–6th, 8th–9th) showed positive achievement trends. These models will guide best practices across middle schools.

FUTURE TRENDS AND ANALYSIS

Salaries are influenced by two primary factors: 1) increases resulting from movement along the career ladder, and 2) reductions in salaries and the corresponding budget allocations as the district adjusted staffing levels to align with decreased secondary enrollment.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	693.21	693.21	-
Support Staff	20.80	20.80	-

Alternative School Programs
Function 517000

Renee Senander, Chief Human Resources Officer
Kristen Haener, Administrator of Alternative Schools

ALTERNATIVE SCHOOL PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	3,241,663	3,684,273	3,958,110	4,039,256	4,076,773	4,276,763	199,989
Benefits	1,120,845	1,439,363	1,537,270	1,655,381	1,696,381	1,732,787	36,406
Contracted Services	107,312	120,819	133,951	86,675	135,575	9,575	(126,000)
Supplies	98,517	103,527	197,567	215,814	256,648	251,080	(5,568)
Equipment	1,135	1,602	592	2,252	2,252	2,252	-
Other							
SUBTOTAL	4,569,471	5,349,584	5,827,489	5,999,378	6,167,629	6,272,456	104,827

PROGRAM DESCRIPTION

The instructional and learning experiences provided are specifically designed for students who meet the definition of "At-Risk Youth," with the primary objective of supporting each student in obtaining a high school diploma. This program encompasses all high school academies, as well as Crossroads and Pathways Middle School.

In addition to the alternative school program, the District has established the Rebound School of Opportunity, which serves as an alternative to expulsion for high school general education students. Students attending Rebound have typically committed infractions that would normally warrant consideration for expulsion; however, they are referred to this program based on established criteria. Furthermore, Rebound supports students seeking to recover lost credits due to attendance issues or academic failure at their traditional high school. The program also offers an opportunity for students who have dropped out to complete their high school education and earn a diploma. Enrollment at Rebound ranges from approximately 120 to 300 students during both the traditional academic year and summer sessions. In certain cases, Rebound is available to middle school general education students, with assignments made based on space availability.

Additionally, the District provides an online instructional option through the Virtual School House, which is available to students who choose to earn credits and potentially graduate through a remote learning environment. The Virtual School House administrators also collaborate with traditional high schools to offer credit recovery opportunities via learning labs.

PROGRAM GOALS

- Provide diverse options and opportunities for at-risk students (grades 6–12) and actively involve their parents in the process.
- Adhere to state and accreditation standards by maintaining a student/teacher ratio aligned with state at-risk funding provisions.
- Continue to equip every student in alternative education programs with necessary technology devices.
- Offer a part-time academic coach to facilitate blended learning and oversee data collection at the middle and high school academy levels.

Alternative School Programs - Continued
Function 517000

MAJOR ACCOMPLISHMENTS

Student achievement is celebrated in every classroom across all schools within West Ada. In the 2024-2025 Continuous Improvement Plan (CIP), West Ada set ambitious long-term goals to elevate student success. Below are highlights of our students' remarkable accomplishments:

- **57.0%** of West Ada students in grades 3–8 and 11 demonstrated proficiency in Mathematics on the Spring 2025 ISAT, compared to **57.4%** in Spring 2024. This reflects a consistent upward trend in Mathematics proficiency starting in 2021.
- **69.1%** of West Ada students in the same grade levels demonstrated proficiency in English Language Arts (ELA) on the Spring 2025 ISAT.

Targeted instructional coaching and academic consulting in Mathematics were focused on transitional grade levels (5th to 6th and 8th to 9th grades), where academic achievement data showed positive growth. We will leverage these successful structures to develop best-practice instructional models across our middle schools.

FUTURE TRENDS AND ANALYSIS

Only minimal increases in salaries were observed within this function. The rise in benefits reflects the adjustments identified and funded by the State.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	63.75	63.75	-
Administration			-
Support Staff	7.00	7.00	-

Career-Technical Programs
Function 519000

Will Shumaker, Director of Career Technical Education
Amy Brown, Administrator of Career Technical Education

CAREER TECH PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	4,651,059	4,766,590	5,142,944	5,026,578	5,305,611	5,560,698	255,087
Benefits	1,671,386	1,677,560	1,882,744	2,111,517	2,169,162	2,225,993	56,831
Contracted Services	6,905	11,879	1,777	13,000	13,000	13,000	-
Supplies	50,426	64,229	40,110	90,866	90,866	90,866	-
Equipment	12,745	7,614	8,405	6,501	6,501	6,501	-
Other							
SUBTOTAL	6,392,522	6,527,871	7,075,980	7,248,462	7,585,140	7,897,058	311,917

PROGRAM DESCRIPTION
The mission of Career-Technical Education is to equip students with the technical skills, knowledge, and professional attitudes essential for success in a dynamic and highly competitive workforce. Currently, the West Ada School District offers 69 state-approved career-technical programs.

PROGRAM GOALS
Academic Success: West Ada School District seeks to provide a comprehensive system of instruction which offers students numerous and varied opportunities for academic and personal success.

MAJOR ACCOMPLISHMENTS
Accomplishments of West Ada School District Career-Technical Programs include:

- Strengthened partnerships with higher education and industry to enhance the CTE teacher pipeline and future workforce development.
- Aligned and managed CTE budgets to ensure compliant purchases, supporting program needs while maintaining audit readiness.
- Successfully completed the five-year program review for Agricultural Science, securing state approval and extending the next formal review to 2029.

FUTURE TRENDS/ANALYSIS
To meet evolving workforce needs, we are launching a new Power Sports and Outdoor Equipment program in 2025–2026. As industry demand for skilled technicians grows, we will continue expanding career pathways and deepening partnerships to ensure students are career ready. Strategic alignment with workforce trends will guide future program development.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	82.34	82.34	-
Administration	-	-	-
Support Staff	-	-	-

Exceptional Child Program
Function 521000

Ramona Lee, Director of Special Services

EXCEPTIONAL CHILD PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	13,838,639	14,140,712	16,864,861	18,257,247	18,303,037	19,183,206	880,169
Benefits	5,587,944	6,240,367	7,648,527	8,259,424	8,539,812	8,608,523	68,711
Contracted Services	32,359	20,880	40,474	86,654	46,654	46,654	-
Supplies	22,923	19,603	60,012	8,450	32,275	8,450	(23,825)
Equipment			4,513				
Other							
SUBTOTAL	19,481,865	20,421,561	24,618,387	26,611,775	26,921,777	27,846,832	925,055

PROGRAM DESCRIPTION

The Individuals with Disabilities Education Act (IDEA) and related federal regulations mandate the provision of specialized educational services to eligible students with disabilities. These services are designed to ensure that each student receives a Free Appropriate Public Education (FAPE) and achieves the individual goals outlined in their Individualized Education Program (IEP). To meet these requirements, the District offers a comprehensive continuum of educational settings, including general education classrooms, special education classrooms, specialized schools, virtual instruction, and home-based instruction.

PROGRAM GOALS

Support students with disabilities in developing the knowledge, skills, dispositions, and abilities necessary to become contributing members of society by:

- Partnering with families in developing individual education plans (IEP's) for each student.
- Ensuring access to the general education curriculum.
- Having high expectations as demonstrated through identifying learning needs and setting appropriately ambitious goals based on each child's unique circumstances.
- Developing, implementing, and evaluating effective teaching to ensure students make progress toward developmental, social, emotional, behavioral, and academic goals as measured by ongoing data.
- Providing professional development to general and special education teachers in evidence-based instructional and behavioral strategies.
- Provide tools and procedures for staff to effectively collect and analyze data for individual and programmatic decisions.

MAJOR ACCOMPLISHMENTS

- Special Education Services are provided in every school in the West Ada School District. Each building has at least one full-time special education teacher who participates in building-level Professional Learning Communities to address the needs of all students.
- Assessment data indicates that students with disabilities in the West Ada School District performed as well as or better than students with disabilities in Idaho across assessed grades in both Mathematics and ELA in Spring 2024 as measured by the ISAT by Smarter Balanced and the IDAA (Idaho Alternative Assessment), and in grades K-3 as measured by the Idaho Reading Indicator.

Exceptional Child Program – Continued
Function 521000

FUTURE TRENDS AND ANALYSIS

With projected flat funding in IDEA support, yet minimum teacher salaries increasing through legislation, fewer staff can be paid through IDEA funds. In order to maintain the same level of services to students, this requires a shift of staff from fund 257 to be funded through general fund 521000 and 522000 budget codes. While final numbers will depend on the negotiated agreement, these anticipated changes are reflected in the chart below.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	178.21	184.21	+6.00
Administration			-
Support Staff	290	296	+6.00

Preschool Exceptional Program
Function 522000

Ramona Lee, Director of Special Services

PRESCHOOL PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,117,868	1,253,157	1,317,765	1,503,351	1,562,512	1,639,365	76,852
Benefits	400,721	490,431	589,109	672,875	680,530	697,502	16,971
Contracted Services			42	500	500	500	-
Supplies	772	9,527	33,817	500	500	500	-
Equipment			13,318	747	746.53	746.53	-
Other							
SUBTOTAL	1,519,362	1,753,114	1,954,052	2,177,973	2,244,789	2,338,613	93,824

PROGRAM DESCRIPTION

The West Ada Early Intervention Preschool Program offers special education services to children aged 3 to 5 who qualify under the Individuals with Disabilities Education Act (IDEA). The program delivers a continuum of services designed to meet the diverse needs of students in accordance with federal guidelines. For the 2025–2026 school year, early childhood special education programs will be available at 19 elementary schools within the District.

PROGRAM GOALS

- Meet Federal guidelines as defined by IDEA for 3–5 year-old children.
- Provide educational services that enable preschoolers to progress toward age-appropriate expectations as measured by Early Childhood Outcomes in 3 developmental areas: enter kindergarten with needed pre-academic and academic skills.
- Support families in supporting the development and school readiness of their children.

MAJOR ACCOMPLISHMENTS

- The District continues partnerships with both the YMCA Guided Discovery Inclusion Preschool and the Friends of Children & Families Head Start programs and has developed an itinerant ECSE teacher resource. These models provide opportunities for students with disabilities to receive special education services embedded in regular early childhood programs.
- An ongoing partnership with IESDB (Idaho Educational Services for the Deaf and the Blind) provides an early intervention preschool program at Ponderosa Elementary for preschool students who are Deaf or Hard of Hearing.
- Monthly preschool screening events are held around the District to identify students in need of additional early intervention services. Each year, around four hundred (400) students participate in these screening events.

FUTURE TRENDS AND ANALYSIS

Adjustments to the preschool program are based on projected actuals and review of anticipated expenses for the 2025-2026 fiscal year. Salary increases are based on career ladder changes with increases to be allocated to affected functions as actuals are incurred in the 2025-2026 fiscal year. Benefits increases are associated with increases in PERSI contributions and increased insurance costs.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	21.75	21.75	-
Administration			-
Support Staff	13.00	13.00	-

Gifted & Talented Program
Function 524000

Dr. Dustin Barrett, Director of Curriculum
Jenny Mundy-Castle, Coordinator of Gifted and Talented Education

GIFTED & TALENTED PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,709,886	1,713,928	1,876,375	1,884,070	1,968,101	2,065,141	97,040
Benefits	514,764	579,260	641,417	709,422	723,743	745,400	21,658
Contracted Services	2,640	5,668	7,325	8,253	15,753	15,753	-
Supplies	23,375	92,657	34,292	83,911	36,411	46,411	10,000
Equipment							
Other							
SUBTOTAL	2,250,665	2,391,513	2,559,409	2,685,655	2,744,006	2,872,704	128,698

PROGRAM DESCRIPTION

Gifted and Talented Function 524000 provides funding to support staff, services, supplies, and programming designed to meet the needs of students:
a) in grades K–8 who have been formally identified as intellectually gifted; and
b) in grades K–8 who demonstrate high capability in the areas of arts, leadership, creativity, and/or specific academic disciplines.

Students in grades 9–12 are served through advanced academic options such as Advanced Placement (AP), International Baccalaureate (IB), Concurrent Credit, and similar programs.

PROGRAM GOALS

- Provide staffing to meet the needs of elementary and secondary GT students.
- Provide equipment, materials, and professional development to adequately meet programming needs.
- Increase student growth by utilizing instructional strategies, projects, and materials that apply differentiated approaches.

MAJOR ACCOMPLISHMENTS

Joint School District No. 2 continues to provide appropriate instructional opportunities for gifted and talented students through the 524000 Gifted & Talented budget. The District's count for Gifted and Talented, sent to the state monthly, currently identifies 2,779 students receiving GT services. This count includes those formally identified as gifted. The percentage of students receiving services is thirteen point three percent (13.3%) of our district's total population. We have increased access to our programs for more learners and have increased our number of GT courses in Middle School to GT courses in ELA, Science, and Social Studies at all West Ada schools. Additionally, we will be expanding on site services to all elementary schools and adding universal screening to our identification processes.

FUTURE TRENDS AND ANALYSIS

The increase in expenditures was due to the anticipated staff increases.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	25.96	25.96	-
Administration	-	-	-
Classified	1.00	1.00	-

Interscholastic Program
Function 531000

Jason Warr, Director of Activities and Athletics

INTERSCHOLASTIC PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,864,250	2,079,551	2,049,993	2,192,798	2,261,491	2,302,747	41,256
Benefits	451,052	389,055	383,064	582,737	566,629	589,341	22,712
Contracted Services	230,898	247,987	418,124	308,651	324,862	324,862	-
Supplies	53,572	2,759	5,468	4,400	9,400	9,400	-
Equipment	195	5,445	4,450	7,600	20,100	20,100	-
Other	9,702	8,778	8,778	9,702	9,702	9,702	-
SUBTOTAL	2,609,668	2,733,576	2,869,877	3,105,888	3,192,184	3,256,152	63,968

PROGRAM DESCRIPTION

The extra-curricular programs and activities supplement the instructional curriculum program. These programs involve student participation in competitive interscholastic events scheduled or sponsored by the school. Included in this program are salaries and benefits for activities directors, coaches, contracted referee services, and supplies.

PROGRAM GOALS

- Provide girls/boys athletic and activities programs that will enhance the total educational process of all student participants and promote citizenship and sportsmanship.
- Create opportunities for students through marketing and game experiences with new video boards at our high schools.
- Our high school athletic programs had participation exceeding five thousand (5,000) students.

MAJOR ACCOMPLISHMENTS

State Championships:

- Women's Golf
- Women's Soccer
- Women's Cross Country
- Men's Basketball
- Women's Basketball
- Dance
- Debate

Academic State Championships:

- Mountain View: Girls Cross Country, Eagle: Boys' Swimming, Owyhee: Dance

FUTURE TRENDS AND ANALYSIS

Increases are associated with staff increases identified with state funding and the associated increase in benefits.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	8.00	8.00	-
Support Staff	-	-	-

School Activity Program
Function 532000

Jason Warr, Director of Activities and Athletics

SCHOOL ACTIVITY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	207,902	209,891	224,195	217,259	217,259	217,659	400
Benefits	38,124	37,954	41,027	67,323	58,047	60,636	2,589
Contracted Services	852		79	54,800	54,800	54,800	-
Supplies		125					
Equipment							
Other							
SUBTOTAL	246,879	247,970	265,301	339,382	330,106	333,095	2,989

PROGRAM DESCRIPTION
Grade 6-8 school activities and athletics are supported by the District through supplemental contracts. Building athletic directors are responsible for overseeing all extracurricular activities within our middle schools.

PROGRAM GOALS
- Provide programs for student participation in athletics and activities within the middle schools of the District.
- Provide programs to support the middle school philosophy; the “no-cut” programs are designed to meet the needs of middle school students regardless of the individual skill level of the participant.

MAJOR ACCOMPLISHMENTS
We had approximately 5,000 participants in our middle school activities in the 2024-2025 school year.

FUTURE TRENDS AND ANALYSIS
Immaterial changes noted in this function.

Extended School Year (Summer Program) – Special Education Function 541000

Ramona Lee, Director of Special Services

SUMMER SCHOOL PROGRAM - SE	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024 BUDGET	AMENDED 2023-2024 BUDGET	PROPOSED 2024-2025 BUDGET	DIFFERENCE 2023-2024 TO 2024-2025
Salaries	21,492	76,396	121,866	71,806	71,806	73,852	2,045
Benefits	4,247	35,638	23,955	21,449	21,449	22,284	835
Contracted Services		330	8,011	5,545	5,545	5,545	-
Supplies	571	58	606	2,198	2,198	2,198	-
Equipment							
Other							
SUBTOTAL	26,310	112,422	154,438	100,998	100,998	103,878	2,880

PROGRAM DESCRIPTION

The Individuals with Disabilities Education Act (IDEA) and corresponding federal regulations require an annual review to determine the necessity of Extended School Year (ESY) services for students with disabilities. The primary objective of the ESY program is to support students with disabilities—across preschool, elementary, middle, and high school levels—in the acquisition and maintenance of specific IEP goals addressed during the preceding school year. These goals may encompass areas such as independence, behavior, social skills, communication, and academic achievement. The determination of the need for ESY services is made on an individual basis by the student's Individualized Education Program (IEP) team.

PROGRAM GOALS

- Meet individual students' needs as defined by IEP's (Individual Education Plans).
- Meet all State & Federal Regulations under IDEA (Individual with Disabilities Education Act).

MAJOR ACCOMPLISHMENTS

Extended School Year programs are conducted during the summer at elementary and secondary sites to address ESY needs as individually determined for students.

FUTURE TRENDS AND ANALYSIS

Immaterial changes anticipated for District Extended School Year Programs. Costs have varied in past years due to ESY being provided both before and after the July 1 budget year start. With the current school calendar, on-site ESY services are now provided in June.

High School Summer School Program
Function 542000

Kristen Haener, Administrator of Alternative Education

HIGH SCHOOOL SUMMER PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	202,061	308,066	244,436	277,599	277,599	289,069	11,470
Benefits	37,489	57,794	48,817	61,075	61,075	64,129	3,054
Contracted Services		1,200	2,400	36,308	35,308	35,308	-
Supplies		8,020	1,757	11,320	9,820	9,820	-
Equipment				281	281	281	-
Other							
SUBTOTAL	239,550	375,079	297,410	386,583	384,083	398,607	14,524

PROGRAM DESCRIPTION

Summer School serves as an extension of the academic school year and is open to all students in grades 9 through 12, including eighth graders transitioning to ninth grade during the summer. This four-week program provides an excellent opportunity for students to recover credits or accelerate their academic progress.

PROGRAM GOALS

- Foster a school climate in which every instructor offers diverse options and opportunities to support student success through credit recovery and credit advancement.
- Decrease the dropout rate while simultaneously increasing the graduation rate.
- Provide options for students with senior transition status to advance academically, thereby allowing them to utilize their senior year for additional electives and extracurricular activities.
- Address and manage behavioral challenges effectively without resorting to student removal from school.
- Develop a schedule designed to attract student enrollment and facilitate course completion.
- Maintain clear and effective communication with parents regarding student attendance, behavior, and academic progress.

MAJOR ACCOMPLISHMENTS

Summer School continues to accommodate an increasing number of students from Joint School District No. 2. Students attend not only for credit recovery but also to accelerate early graduation, complete required courses to enable additional electives during the regular school year and pursue personal enrichment.

- Updated Summer School information is consistently provided to parents via the District website.
- Communication and support for staff regarding student needs, including 504 plans, IEPs, and English Learner (EL) services, have been enhanced.
- The recruitment of motivated and highly qualified teaching staff remains a priority.
- Summer School was successfully conducted through a remote learning model, incorporating both asynchronous and synchronous instruction.
- Additional support was offered to struggling students through a dedicated tutorial program.

FUTURE TRENDS AND ANALYSIS

The noted changes reflect increases in anticipated staff compensation associated with the summer school program.

Middle School Summer School Program
Function 544000

Kristen Haener, Administrator of Alternative Education

MIDDLE SUMMER SCHOOL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024 BUDGET	AMENDED 2023-2024 BUDGET	PROPOSED 2024-2025 BUDGET	DIFFERENCE 2023-2024 TO 2024-2025
Salaries	71,139	92,236	62,026	108,666	108,666	111,926	3,260
Benefits	12,269	15,973	12,022	13,895	13,895	14,458	563
Contracted Services				14,110	14,110	14,110	-
Supplies	101	322	48	695	695	695	-
Equipment							
Other							
SUBTOTAL	83,508	108,531	74,095	137,366	137,366	141,189	3,823

PROGRAM DESCRIPTION

Summer School serves as an extension of the academic school year and is open to all students who have recently completed grades 6 through 8. This four-week program provides an ideal environment for students requiring remedial instruction in Special Education, Mathematics, English, English Language (EL), and Literature. The program's primary focus is on remediation and intervention and is not designed for academic acceleration.

PROGRAM GOALS

- Increase the number of students attending Summer School.
- Provide engaging instruction in Special Education, Math, and English.
- Better prepare students to transition to high school by providing additional support for students who failed to earn the necessary middle school credits.
- Reduce the drop-out rate by ensuring necessary skills have been mastered before students transition to high school.
- Better meet the needs of students by offering a daily intervention program based on skill levels in the areas of Math and English Language Arts (ELA).

MAJOR ACCOMPLISHMENTS

Middle School Summer School continues to accommodate more students from the West Ada School District. Students are held to high standards of accountability and are expected to successfully complete all assignments and assessments with a passing grade. Throughout the Summer School session, students are taught targeted strategies designed to foster effective learning habits that can be applied during the regular school year. The instructional programs are tailored to address the individual needs of students within specific curriculum areas.

- Updated Middle school Summer School information and registration was provided on the District website for parents.
- Updated Class Choice to help the registration process maintain efficiency.
- Offered a daily skill-based intervention program for ELA and Math.

FUTURE TRENDS AND ANALYSIS

The noted changes reflect increased anticipated staff compensation associated with the Summer School program.

Counseling Program
Function 611000

Kylee Bendorf, Administrator of Counseling & Student Services

COUNSELORS PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	5,572,870	5,894,722	6,268,379	6,686,210	6,530,922	6,837,544	306,622	4.69%
Benefits	1,728,296	2,010,293	2,195,845	2,751,884	2,571,974	2,626,737	54,763	2.13%
Contracted Services	8,631	12,853	10,621	7,890	7,890	7,890	-	0.00%
Supplies	9,348	20,471	7,123	28,150	36,550	28,150	(8,400)	-22.98%
Equipment								
Other								
SUBTOTAL	7,319,146	7,938,338	8,481,968	9,474,134	9,147,337	9,500,321	352,985	3.86%

PROGRAM DESCRIPTION

The school counseling program fosters and supports student learning across three comprehensive and interconnected domains of student development: academic, career, and personal/social. These domains are addressed through the following delivery methods:

- Classroom and small group activities provide structured learning experiences.
- Individual planning, which empowers all students to plan, manage, and monitor their own educational, personal/social, and career growth.
- Individual and small group counseling tailored to address immediate student needs and concerns.
- Consultation services aimed at assisting parents, teachers, and other stakeholders to enhance their effectiveness in supporting children and youth.
- Coordination and case management that actively involves school, family, and community resources to optimize student development.

PROGRAM GOALS

To provide personnel to deliver a comprehensive, developmental school-counseling program:

- Programs and activities are designed to reach all students by delivering an established prevention curriculum that supports the development, health, and safety of all students.
- Counseling personnel for all schools determined on enrollment and “at-risk” factors such as special programs, five hundred four (504) caseloads, crisis data, and drug/alcohol violations.
- Personnel for traditional secondary schools with a 1:400 counselor/student ratio. Alternative secondary schools are staffed at a lower student to counselor ratio to provide necessary support and intervention services for the at-risk students.
- Elementary counselor ratios determined on “at-risk” factors and numbers of special programs as well as total student population. Their ratios vary due to these factors.

MAJOR ACCOMPLISHMENTS

This year, efforts to streamline a comprehensive counseling program district-wide have resulted in consistent standards and programming. Elementary and middle school committees developed counseling standards in social skills, self-regulation, and decision-making, forming the foundation for uniform delivery across sites. K–12 counselors focus on academic support, advocacy, interventions, crisis management, skill development, 504 case management, purposeful counseling, referrals, and other student needs.

- Our school counselors have documented over 250,000 student notes/contacts and seen over 33,000 students to support them in the way they need. Their direct services calculate to about 88% of their work and indirect services are the remaining twelve percent (12%) of their work. Intentional efforts have been made to increase student connections and programming.

Counseling Program - Continued
Function 611000

- Interventions: School counselors provided individual and crisis counseling as needed, supporting over 1,200 students and their families to ensure safety. They also deliver prevention and intervention through classroom lessons and small groups. Counselors play a vital role on collaborative teams like MTSS, 504, IEP, and leadership, and secondary counselors closely monitor graduation progress with credit checks and personalized planning.
- College/Career Readiness: Through the State of Idaho Advanced Opportunity programs, over one million dollars in state funding was captured to assist students in paying for concurrent credits, AP, IB, CTE exams, and certifications. All juniors were provided with the opportunity to take the SAT test in April during the school day. All sophomores were provided with the opportunity to take the PSAT in October during the school day. Information regarding post-secondary options, college applications, financial aid, and employment opportunities were provided by Career and College Counselors for all high school students through print materials, hand-outs, electronic newsletters, SCOIR and Next Steps websites, and live presentations.
- Safe/Drug-Free Learning Environment: All 1st-8th grade students receive district-adopted prevention curriculum within health, PE, and counseling guidance lessons. 1st, 3rd, 5th graders receive Child Protection/Personal Safety curriculum. 2nd and 4th graders received the "Understanding Self and Others" curriculum. Elementary and middle school students were provided classroom lessons aimed at improving self-regulation, self-management, social skills, critical thinking skills, and the prevention of bullying/harassment. Resources such as Zones of Regulation, Little Spot, and Toolbox aided in these lessons. The Core Project and Sources of Strength is the resource available to middle and high schools. Middle schools delivered needed instruction during advisory and high schools delivered to freshman in cornerstone. Student and teacher leaders led sources of Strength. These SOS campaigns were delivered through activities that build personal strengths and resilience. Student support groups were also offered at schools for grades K-12 on specific topics ranging from grief/loss, divorce, anxiety strategies, anger management, and substance abuse prevention.
- School-Wide Programs: Sources of Strength (Suicide Prevention); Red Ribbon Week, Bullying Prevention Week, Kindness Campaigns, and other programs were used to build safe and drug free school climates. "Love and Logic" parent education was offered to elementary parents. All secondary schools have a source of strength to build protective factors such as support, community, and connection and are supported by the counselor efforts in these same areas.
- CTE: CTE information is available at all traditional and academy high school locations during their Charting Your High School Course Night. Additionally, school counselors provided students in grades 5-11 with accurate and timely information regarding middle and high school CTE programs during their course selection/registrations.
- Curriculum Resources: The supply object is essential in ensuring all sites have streamlined and approved resources for delivery of counseling standards. This should be an ongoing budget line each year as revisions continue to take place.

FUTURE TRENDS AND ANALYSIS

Salary differences are largely a minor increase in this allocation. The benefit costs are associated with the increase in costs identified by the state. Instructional allocations will be made when actual costs are incurred. There will be a decrease in overall FTE in general fund within school counseling.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	94.07	90.77	-3.30
Administration	1.00	1.00	-
Support Staff	1.00	1.00	-

Health Services Program
Function 612000

Tracey Garner, Health Services Supervisor

HEALTH PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	2,389,730	2,957,267	2,564,820	3,108,075	3,159,106	3,313,915	154,809
Benefits	702,208	1,018,401	1,078,798	1,339,608	1,279,766	1,310,046	30,280
Contracted Services	19,805	36,235	61,746	66,277	81,949	81,949	-
Supplies	18,939	37,197	14,103	16,814	7,112	7,112	-
Equipment	7,779	178		7,450	-		-
Other							
SUBTOTAL	3,138,460	4,049,278	3,719,466	4,538,223	4,527,933	4,713,021	185,088

PROGRAM DESCRIPTION

Health Services promotes student health, supports development, and advances academic success. School Nurses led by bridging healthcare and education, coordinating care, advocating for quality services, and collaborating to maximize individual and community potential (NASN, 2017a). They follow relevant health and education laws (NASN, 2022). The department includes Registered Nurses (RNs) certified by Idaho, Licensed Practical Nurses (LPNs), and Health Technicians who support daily care. Six Leads mentor staff and support the program. For eligible students, nurses assess and create Medicaid-required care plans for Skilled Nursing and Personal Care Services reimbursement.

PROGRAM GOALS

- All students will be healthy, safe, and ready to learn.
    - The educational potential of all students will be enhanced by promoting wellness and facilitating the management of chronic health conditions to remove health barriers to learning.
    - Health Office coverage for all students, in every school, during peak hours, and for school sanctioned activities that extend beyond the physical building.
- Health Services staff are proficient in both school nursing scope and standards of practice and education laws, regulations, and policies.
- One common, multidisciplinary-shared, electronic Health Record that interfaces with the SIS, Power School.
    - Enhance quality care for every student and staff member.
    - Enhance collaboration amongst all West Ada health providers, Dieticians, School Psychologists, Athletic Trainers, Audiologist, Physical Therapists, Occupational Therapists, Speech Therapists, Workers Compensation (employee Injuries).
    - Integration/consolidation of existing technologies and applications with promotion of the eventual use of one common health record.
    - Move health records to the Cloud to enhance security of personal health information.
    - Health Services Dashboard for schools and district leadership summarizing statistical health/wellness BIG data to better assess and improve population health.
    - Publish valuable health data regarding the mental health trends, including student engagement, seen in schools.
- Growing the nursing profession
- Students are healthy, safe, and ready to learn
    - Minimize loss of instruction time:

Health Program - Continued
Function 612000

MAJOR ACCOMPLISHMENTS

        - Incorporate telehealth services in every school.
        - Intentional scheduling of health services to minimize impact on instruction time.
        - Scheduling of non-educational services such as hearing and vision screenings, immunizations, and dental related services during summer months, to coincide with summer lunch programs and fall enrollment fair.
    - Health service office coverage for all schools during peak hours.
    - Creative staffing has been implemented to meet the growing licensed nursing needs. West Ada served seven (7) schools in 2022-23, twelve (12) in 2023-24, and currently over twenty (20) schools in 2024-25 have students requiring licensed nursing care. Staffing:
        - Sixty-four (64) Health Services staff and eighteen(18) SPED staff.
        - 96.83% staff retention rate
- Increase Health Service educational proficiency. NASN Scope and Standard of Practice states that school nurses should be proficient in BOTH education and nursing to align with the WASD educational team. This has been done by:
    - Nurse Leadership (Six team leads) participated in Leadership Institute
    - All certified nurses attending education provided via the Master schedule for Professional learning days
    - Nurses adopted Teaching & Learning in West Ada to include:
        - Learning Intentions and Success Criteria are posted in every health office.
        - Promote enrollment in NASN
- Growing the Nursing Profession
    - Support the West Ada CTE CNA program via participating in skills labs and interviews.
    - Partner with post-secondary accredited nursing programs to provide clinical internships at West Ada
        - Increase Nursing Schools accredited contracted partners from three to seven.
        - Develop learning intentions and success criteria based on accreditation standards for all clinical internships at West Ada.
        - Provided clinical and leadership experiences for:
            - 2023-2024 ninety-six (96) nursing students received 1700 clinical hours.
            - 2024-2025 one hundred sixty (160) nursing students received 2944 clinical hours.
- Over the past two (2) years, Health Services centralized the purchasing of medical supplies and reduced available items from one hundred twenty-one (121) to thirty-four (34). This lowered costs from $36,235 in 2022–2024 to $10,000 in the 2024–2025 budget year.

FUTURE TRENDS AND ANALYSIS

Salary differences are largely a minor increase in this allocation. The benefit costs are associated with the increase in costs identified by the state. Instructional allocations will be made when actual costs are incurred. There will be a decrease in overall FTE in general fund.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	36.13	36.13	-
Administration	1.00	1.00	-
Support Staff	20.36	20.36	-

Registration & Attendance Program
Function 613000

Dave Roberts, Chief Financial Officer

REGISTRATION & ATTENDANCE	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,016,485	1,120,056	1,201,662	1,355,662	1,269,984	1,332,990	63,006
Benefits	472,861	501,139	530,453	704,712	628,429	641,341	12,911
Contracted Services							
Supplies							
Equipment							
Other							
SUBTOTAL	1,489,345	1,621,195	1,732,115	2,060,375	1,898,414	1,974,331	75,918

PROGRAM DESCRIPTION

This budget provides clerical support for counseling departments at all traditional middle and high schools. The number of support staff is determined by each school's size and the needs identified by the building principals.

PROGRAM GOALS

- Registrars monitor and maintain accurate student records, ensuring transcripts accurately reflect progress critical to graduation rates.

MAJOR ACCOMPLISHMENTS

- Using PowerSchool to record our attendance and discipline procedures has produced reports that are more consistent.
- Utilization of Class Choice registration and scheduling program in our middle schools.
- Piloting of programs to enhance the soft skills/life skills for students in middle and high schools
- Development and Implementation of a West Ada Career & College Fair for West Ada students.

FUTURE TRENDS AND ANALYSIS

Salary differences are largely a minor increase in this allocation. The benefit costs are associated with the increase in costs identified by the state. Instructional allocations will be made when actual costs are incurred. There will be a decrease in overall FTE in general fund.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	-	-	-
Support Staff	30.50	30.50	-

Special Services Program
Function 616000

Ramona Lee, Director of Special Services

SPECIAL SERVICES PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	3,901,239	3,899,667	4,103,458	3,768,822	3,845,338	4,037,606	192,267
Benefits	1,173,694	1,328,611	1,375,539	1,622,251	1,720,430	1,773,910	53,480
Contracted Services	259,331	329,632	328,247	308,624	308,624	308,624	-
Supplies	402		(219)	800	800	800	-
Equipment							
Other							
SUBTOTAL	5,334,667	5,557,910	5,807,025	5,700,497	5,875,193	6,120,940	245,747

PROGRAM DESCRIPTION

The Individuals with Disabilities Education Act (IDEA) and federal regulations require the provision of related services to support students with disabilities in benefiting from special education as outlined in their Individualized Education Program (IEP). These services include, but are not limited to, audiology, speech and language therapy, occupational and physical therapy, medical services, behavior consultation, personal care services, psychological services, orientation and mobility services, interpreter services, counseling, parent counseling and training, and support for school staff.

PROGRAM GOALS

Support students with disabilities in developing the knowledge, skills, dispositions, and abilities necessary to become contributing members of society by:

- Partnering with families in developing individual education plans for each student.
- Ensuring access to the general education curriculum.
- Having high expectations as demonstrated through identifying learning needs and setting appropriately ambitious goals based on each child's unique circumstances.
- Developing, implementing, and evaluating effective teaching to ensure students make progress toward developmental, social, emotional, behavioral, and academic goals.
- Tracking progress in a systematic manner towards goals.
- Providing tools and procedures for staff to effectively collect and analyze data for individual and programmatic decisions.

MAJOR ACCOMPLISHMENTS

- West Ada has developed a continuum of services and placement options to meet the varied needs of students residing in our district. Currently, approximately twelve percent (12%) of the students in the District receive special education services.
- Assessment data indicates that students with disabilities in the West Ada School District performed better than students with disabilities in Idaho statewide in grades 3-8 and 10 in both Mathematics and English Language Arts (ELA) in 2024 as measured by the ISAT by Smarter Balanced.

FUTURE TRENDS AND ANALYSIS

The additional costs associated with 616000 are largely associated with the new negotiated salary schedule for school psychologists and speech-language pathologists in the district, and the associated payroll taxes and benefit costs. Also, unfilled direct hire positions must be filled by contractors, which tend to have a higher total cost.

Special Services Program - Continued
Function 616000

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	55.00	55.00	-
Administration	1.00	1.00	-
Support Staff	14.30	14.30	-

Instructional Improvement Programs
Function 621000

Dr. Dustin D. Barrett, Director of Curriculum and Staff Development
Aimee Larsen, Director of Data-Driven Response

INSTRUCTIONAL IMPROVEMENT PROGRAMS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	2,911,898	2,806,334	4,339,089	4,480,879	4,407,484	4,526,658	119,173
Benefits	843,480	856,475	1,384,830	2,658,118	2,356,549	2,386,687	30,138
Contracted Services	91,101	89,607	98,921	170,106	168,671	168,671	-
Supplies	335,214	462,500	497,015	585,600	911,095	911,095	-
Equipment	9,849	15,794	24,993	22,866	27,866	27,866	-
Other							
SUBTOTAL	4,191,542	4,230,709	6,344,848	7,917,569	7,871,666	8,020,977	149,311

PROGRAM DESCRIPTION

Instructional improvement efforts are aimed at improving student achievement through comprehensive staffing and programming. This involves direct services, training, curriculum, new course development, and revisions. As part of this, materials must be purchased that meet current state standards, district curriculum, and student needs. This function involves the Director of Curriculum, Curriculum Coordinators, Administrator of Career Technical Education, Academic Consultants and Coaches, Special Projects, System Support Specialist, and Administrative Assistant. The Assessment Department works in collecting, analyzing, and providing data that is critical to the success of all our programs.

PROGRAM GOALS

- Work with school leadership to support the needs of Professional Learning Communities that empowers educators to build professional knowledge and ownership.
- Provide high-quality instruction and interventions that match students' needs and grows students' level of performance.
- Expand the capabilities of our K-12 schools to ensure preparedness for college, career, and citizenship.

MAJOR ACCOMPLISHMENTS

- Evaluated our current curriculum to determine if it is guaranteed and facilitated the identification of priority standards and proficiency scales in over forty (40) courses that previously did not have these support materials.
- Developed and implemented proficiency scales across numerous secondary courses curricula.
- Developed and delivered districtwide professional development on Best First Instruction.
- Improved grading and assessment practices through teacher and building leadership training at both the secondary and elementary levels.
- Reinforced best practices in K-5 proficiency reporting.
- Worked with school leadership to support the needs of Professional Learning Communities, which empowers educators to build professional knowledge and ownership.
- Provided high-quality instruction and intervention that match students' needs and develops students' levels of performance.
- Expanded the capabilities of our K-12 schools to ensure preparedness for Career and College Success.
- Created alignment between all high schools regarding Concurrent Credit procedures and course offerings.
- Continued benchmark assessments K-12 to provide educators and instructional leaders with actionable data to impact student learning.
- Continued instructional rounds in ELA and math in grades K-12.

Instructional Improvement Programs
Function 621000

- Continued data talks with building administrators and building PLC teams to increase student learning growth.
- Support and implementation of learning resources and practices to facilitate research-based use of district 1-to-1 student devices.
- Develop resources and train staff, students, and community members on responsible use of generative artificial intelligence.
- Supported the implementation of math resources adopted in the 2022-2023 district wide in grades K-5.
- Supported the implementation of literacy resources adopted in the 2023-2024 district wide in grades K-5.

FUTURE TRENDS/ANALYSIS

Salary and benefit increases are associated with the classified staff increase provided by the state. The substantial increase in benefit cost is due to the professional development (PD) allocation for Dyslexia and the allocation of professional development funding previously identified in ESSER. Professional development is object 295 budget code which shows under benefits for state reporting.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	10.65	10.65	-
Support Staff	8.56	8.56	-

Educational Media Program
Function 622000

Dr. Dustin D. Barrett, Director of Curriculum
Laura Knutson, Media Coordinator

EDUCATIONAL MEDIA PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	2,058,865	2,478,191	2,625,711	2,800,928	2,636,039	2,764,457	128,418
Benefits	796,256	1,052,760	1,121,150	1,271,163	1,295,336	1,323,414	28,078
Contracted Services	3,255		102	200	3,121	200	(2,921)
Supplies	75,010	79,258	82,700	7,233	79,436	5,788	(73,648)
Equipment	849	2,135			1,445	1,445	-
Other							
SUBTOTAL	2,934,234	3,612,344	3,829,663	4,079,524	4,015,378	4,095,304	79,926

PROGRAM DESCRIPTION

Grades K-12 library media program: staff, contracted services (Destiny Library Manager & Resource Manager support agreements, inventory application used by many departments), supplies (materials for school libraries, web-based databases, and eBooks/audio books for K-12, professional resources). Note: Destiny Library Manager is the Follett program used for cataloging and circulation for District libraries. Resource Manager is an additional module that all schools use to keep track of inventory-related needs. Resource Manager is used by Federal Programs, I.T., Curriculum, Health Services, and Special Services.

PROGRAM GOALS

- Teach and promote critical thinking.
- Ensure that students and staff are effective users of information and ideas.
- Promote literacy for lifelong learning.
- Provide lessons and resources to staff and students that include protocols for determining information credibility.
- Provide information, research tools, curriculum-related and self-selected reading resources for students and staff.
- Expand the capabilities of our K-12 schools to ensure preparedness for college and career success.

MAJOR ACCOMPLISHMENTS

- Visited every school library and met with each librarian to determine library needs and inform the strategic plan for WASD libraries.
- Worked with librarians across the district to develop a five (5) year WASD library strategic plan.
- Created and met with working group consisting of representatives from Federal Programs, ELA, and Librarians to support the selection and purchase and use of library books in different languages. Completed purchase of read along eBooks for ML and students with other language needs.
- Created a district parent-permission library to allow student access by parent permission to books that have been removed from school libraries because they do not align specifically with District Policy 602.21 but still have an audience for young adult readers.
- Purchased CoverOne machines to help librarians maintain their book collections.
- Provided monthly librarian trainings to meet the needs of certified librarians including developing guidelines for future book purchases that align with District Policy 602.21, engaging in regular book

Educational Media Program - Continued
Function 622000

talks among librarians to help support future book purchases and supporting consistent programming planning for 2025-2026 school year given a reduction in many schools' libraries FTE.
- Provided weekly classified librarian meetings/trainings to meet the needs of K-5 classified librarians and three in-person trainings focusing on research database use, library organization and book review/curation practices including a West Ada Caldecott contest to review Caldecott nominees and predict the winner.
- Wrote grants to help classified librarians secure resources for their libraries.
- Reviewed Microsoft Team site and SharePoint site used to support collaborative workspaces for district librarians and determined revision for 2025-2026 academic year to provide access more effectively to library resources, procedures, and to better support districtwide Professional Learning Communities (PLC).
- Met regularly with the IT department and the Instructional Technology Team to coordinate 1:1 mobile device integration and issues relating to the circulation of technological devices across the district.
- Published three quarterly newsletters highlighting WASD libraries and the accomplishments of WASD librarians.
- Continued to support framework for intentional collaborative efforts between elementary computer labs, classified librarians, and classroom teachers.

GOALS

Continue to support libraries, library staff and programs by:
- Providing ongoing training sessions for librarians on collection development, weeding and dynamic shelving to support patron needs.
- Researching library budgeting practices used in WASD schools and developing consistent recommended budgeting practices for libraries across all school levels.
- Developing a partnership with local public libraries that will result in additional support from Meridian Library District beginning August 2025 to help elementary librarians better weed and organize their collections.
- Engage in a full year of active and passive library programming, seeking grant support for programming as available through the West Ada Education Foundation for our secondary libraries.
- Upgrade Destiny to version 23.0 (coming Summer 2025) and ensure librarians are trained on how to use upgraded features.
- Provide Destiny training to members of the ITC group.

FUTURE TRENDS AND ANALYSIS

Personnel, activities, and services concerned with the teaching and use of the resources available in the school library, media, and visual center.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	17.00	17.00	-
Administration	-	-	-
Support Staff	47.02	47.02	-

Instruction Related Technology Program
Function 623000

Devan DeLashmutt, Chief Technology Officer

INSTRUCT. RELATED TECH PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,298,160	1,431,580	1,776,072	1,833,021	1,954,793	2,052,427	97,635
Benefits	451,504	542,889	686,879	725,190	796,228	815,792	19,564
Contracted Services	36,480	27,782	456,043	47,216	124,876	124,876	-
Supplies	95,703	69,023	231,221	266,434	148,774	148,774	-
Equipment	28,383	13,973	861,417	46,515	86,515	86,515	-
Other							
SUBTOTAL	1,910,230	2,085,247	4,011,632	2,918,376	3,111,186	3,228,384	117,199

PROGRAM DESCRIPTION

Instructional Related Technology encompasses all technological activities and services dedicated to supporting and enhancing instruction.

PROGRAM GOALS

Fund the IT Supervisor and IT Field Technicians to deliver school-based technological support and assistance.

Allocate funding for positions within the following Technology Divisions: Field Support Services, Service Desk, Student Integrations, and Information Systems.

Continue enhancing technology support by:

- Responding to support tickets and resolving staff and student technology issues.
- Improving service delivery through the establishment of secondary student technology teams.
- Supporting activities related to the District's Student Information Systems team.

MAJOR ACCOMPLISHMENTS

- Maintain West Ada 1:1 Program, supporting the entire lifecycle of student devices (procurement, distribution, maintenance, support, disposal)
- Fund the replacement of various technology hardware at buildings including UPS batteries, access control components, classroom audio systems, and school video security cameras.

FUTURE TRENDS AND ANALYSIS

Budget increases are due to costs associated with staff increases. Other increases are due to costs associated with continuing to increase IT services to schools and students.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	1.50	1.50	-
Support Staff	23.50	23.50	-

Board of Education Program
Function 631000

Sarah Ingle, Clerk of the Board

BOARD OF EDUCATION PROG.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	346,217	293,154	573,984	666,071	649,919	682,415	32,496
Benefits	91,984	87,413	182,400	201,848	236,608	243,296	6,688
Contracted Services	268,270	428,830	431,073	469,729	430,729	430,729	-
Supplies	152,301	169,860	117,860	68,943	107,943	107,943	-
Equipment	4,139	7,683		5,615	5,615	5,615	-
Other							
SUBTOTAL	862,911	986,941	1,305,316	1,412,206	1,430,814	1,469,998	39,184

PROGRAM DESCRIPTION

The activities of the elected Board of Trustees are intended to support staff members in fulfilling their duties in accordance with legal requirements, directives from the State Board of Education, and local School Board policies.

PROGRAM GOALS

- Provide support for the activities of the elected Board of Trustees and administrative staff.
- Safeguard the organization's best interests through informed decision-making on its behalf.

MAJOR ACCOMPLISHMENTS

- Board members received training at both the Idaho School Board Association (ISBA) and the Consortium of State School Boards Association (COSSBA) annual conventions, enhancing their understanding of state and national issues and policies.
- Board members review all district policies with the goal of approving one-third of the policies annually.
- Board members actively participated in multiple West Ada committees, including the Policy and Finance Committees.
- Chair Frasure was appointed Vice President of the Idaho School Board Association Executive Board.
- Trustee Baclayon joined the West Ada Education Foundation Board.
- Board members contributed to the development of two new policies: Wellness and Non-Discrimination.

FUTURE TRENDS AND ANALYSIS

The budget increase results from a reclassification and reorganization of staff within this function.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	2.00	3.00	1.00
Support Staff	3.00	4.75	1.75

District Administration Program
Function 632000

Dr. Derek Bub, Superintendent

DISTRICT ADMINISTRATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,405,915	1,422,181	1,292,837	1,319,887	1,409,100	1,478,745	69,645
Benefits	381,767	395,504	356,426	400,033	438,171	451,300	13,129
Contracted Services	163,577	200,736	105,069	185,251	185,251	185,251	-
Supplies	21,613	23,983	27,433	26,888	26,888	26,888	-
Equipment	9,430			1,300	1,300	1,300	-
Other							
SUBTOTAL	1,982,301	2,042,404	1,781,764	1,933,359	2,060,710	2,143,485	82,775

PROGRAM DESCRIPTION

Activities related to the superintendent and executive leadership are categorized under function 632000. This encompasses costs associated with the salaries and benefits of the superintendent and executive team. Program expenditures also include items such as legal notices, legal fees, and membership dues.

PROGRAM GOALS

- The superintendent will provide leadership, evaluation, and support to foster system-wide coherence across all fifty-nine schools and the district service center. This goal aims to establish consistency throughout the district by implementing both flexible and rigorous accountability systems.
- The superintendent will prioritize and execute system-wide alignment among all departments to advance the District's vision. This alignment will ensure clarity and intentionality in budget decisions, operational practices, and academic priorities.
- The superintendent will develop and implement a strategic communications plan to enhance communication, collaboration, and engagement with all West Ada School District stakeholders. This plan will focus on rebuilding public trust through transparent and effective communication with the board of trustees, parents, staff, community advocates, business leaders, and faith-based organizations. WASD will establish and maintain proactive communication channels to clearly convey its intentions to the entire community it serves.

MAJOR ACCOMPLISHMENTS

- Conduct systematic, nine-week reviews of school data in collaboration with school leaders and district support staff.
- Partner with the Chief Academic Officer to establish a Leadership Institute aimed at building leadership capacity within WASD.
- Expand learning opportunities for all students by addressing individual abilities to close achievement gaps, demonstrated through effective implementation of targeted 6th and 8th grade math supports and quarterly ELA and math formative assessments.
- Regularly review the administrative organizational structure to ensure alignment with districtwide initiatives.
- Oversee and align budgetary decisions with the Continuous Improvement Plan and district learning goals, including quarterly data reviews with the Board.
- Collaborate closely with the Board to develop and implement a long-term strategic plan that provides clear direction and accountability for student learning, population growth, and district operations.

District Administration Program - Continued
Function 632000

- Lead and oversee the development of sustainability protocols, practices, and procedures that advance and align with district goals.
- Facilitate monthly professional development sessions to support the implementation of high-impact instructional and leadership strategies closely aligned with the District's vision and objectives.
- Engage actively in dialogue with local and state representatives to advocate for and secure financial support for WASD.
- Organize annual community engagement forums in each region to address key issues affecting WASD.
- Provide the superintendent and relevant board members with opportunities to participate in districtwide staff recognition events.
- Publish and distribute *West Ada Magazine* biannually, highlighting district and school community news, events, and information.
- Implement a comprehensive social media communication plan to effectively convey district messages to community stakeholders.
- Ensure the executive team and building principals actively engage in diverse community outreach groups.
- Deliver weekly board updates from the superintendent detailing the progress and outcomes of current WASD initiatives.
- Lead a development team in restructuring the West Ada School District's web platforms to enhance their effectiveness as marketing tools and improve user-friendliness for parents seeking educational support.
-

FUTURE TRENDS AND ANALYSIS

The difference between the proposed and amended budget is to adjust salary expenses associated with the salary increase provided and the associated benefits.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	8.90	8.90	-
Support Staff	1.00	1.00	-

School Administration Program
Function 641000

Dave Roberts, Chief Financial Officer

SCHOOL ADMIN PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	13,383,791	14,778,779	15,412,396	16,096,474	15,894,466	16,684,382	789,916
Benefits	4,114,534	4,983,926	5,336,846	6,962,962	5,921,252	6,089,764	168,512
Contracted Services	4,635	5,421	6,671	18,000	18,000	18,000	-
Supplies	15,870	9,651	7,895	3,800	14,018	3,800	(10,218)
Equipment							
Other							
SUBTOTAL	17,518,829	19,777,777	20,763,808	23,081,236	21,847,736	22,795,947	948,211

PROGRAM DESCRIPTION

Provide educational leadership and management of building, programs, and staff. Administrative requests include all principals, assistant principals, and high school activities directors.

PROGRAM GOALS

Secondary:

- Meet state and Northwest accreditation standards by adding administration at all traditional high schools and larger middle schools--recommended ratio is 1/400 (including principal).
- Maintain appropriate ratios for supervision/evaluation of staff.
- Maintain appropriate ratios for supervision of students.
- Educational leadership to guide instruction so that schools meet proficiency and growth goals on state and district tests.
- Educational leadership related to Multi-Tiered System of Supports and a Collaborative Model such as Professional Learning Communities (PLC) will continue to be a focus for the upcoming year.

Elementary:

- Maintain a safe school environment.
- Maintain appropriate ratios for supervision/evaluation of staff.
- Educational leadership to guide instruction so that schools meet proficiency and growth goals on state and district tests.
- Increase support for schools that are heavily impacted by Special Programs, high % of Free and Reduced Lunch (FRL), general education staff, Title I, and English Language Learners (ELL) magnet programs.

MAJOR ACCOMPLISHMENTS

- Selected principals for Centennial High School, Renaissance High School, Heritage Middle School, Desert Sage Elementary, Chief Joseph Elementary, Discovery Elementary.

School Administration Program - Continued
Function 641000

FUTURE TRENDS AND ANALYSIS

The personnel, activities, and services for directing and managing the operation of the schools in the District. This program includes all principals, assistant principals, and building secretarial support.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	115.50	115.50	-
Support Staff	105.01	105.01	-

Business Operation
Function 651000

Dave Roberts, Chief Financial Officer

BUSINESS ADMIN PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,889,792	2,457,249	2,508,167	2,868,583	3,218,987	3,379,083	160,096
Benefits	1,005,690	1,033,692	1,211,167	3,938,838	1,675,775	2,338,902	663,126
Contracted Services	801,327	628,060	679,658	335,829	335,829	335,829	-
Supplies	404,908	271,585	336,446	114,729	117,806	117,806	-
Equipment	80,607	29,620	7,538	6,252	6,252	6,252	-
Other	836,278	919,568	1,181,422	1,181,422	1,971,169	1,971,169	-
SUBTOTAL	5,018,602	5,339,774	5,924,398	8,445,653	7,325,818	8,149,040	823,222

PROGRAM DESCRIPTION

Activities associated with the fiscal operations of the District which include accounting, budgeting, payroll, purchasing, and personnel.

PROGRAM GOALS

- Create and implement efficiencies in workflow and accounting systems.
- Improve administrators' and supervisors' capacity to manage their budgets, including providing training, and enhanced customer service to meet the needs of school district users.
- Complete the implementation of a new ERP system for West Ada School District.
- Implement a new flexible working calendar for West Ada School District administrators and other applicable staff.

MAJOR ACCOMPLISHMENTS

- Received the Meritorious Budget Award for the 2023-2024 Annual Budget from the Association of School Business Officials International.
- Personnel staff implemented a new medical benefit plan and new premium structure for staff.
- Implemented a new Sub Placement Software
- Received a clean audit opinion.

FUTURE TRENDS AND ANALYSIS

During the 2024-2025 fiscal year the District identified numerous funding streams that would have revenue shortfalls. These shortfalls include potential losses in Title funding, Safe and Drug Free, and Special Education associated with ARPA. These shortfalls were budgeted for in 651 for now, until such time as final funding is identified. If needed, these funds will be redistributed into the functions incurring the costs.

Business Operation - Continued
Function 651000

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	1.00	1.00	-
Administration	4.00	4.00	-
Support Staff	33.36	33.36	-

Central Service Programs
Function 655000

Spencer McLean, Director of Facilities

CENTRAL SERVICE PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	10,806	129		952	-		-
Benefits	6,896	2,589		8,829	-		-
Contracted Services							
Supplies							
Equipment							
Other							
SUBTOTAL	17,702	2,718	-	9,782	-	-	-

PROGRAM DESCRIPTION

Central Services Programs deliver essential mail and delivery services, and centralized warehousing support for the District's Custodial, Maintenance, and Grounds departments. This program plays a critical role in advancing West Ada School District's mission of preparing today's students for tomorrow's challenges by ensuring facilities services are efficient, responsive, and well-supported.

PROGRAM GOALS

Expand the warehouse to provide additional square footage that would allow the storage of more goods and stock. This will ensure the purchase of more bulk when pricing is most beneficial to the District.

MAJOR ACCOMPLISHMENTS

- The warehouse has taken on a more expansive role throughout the District as a pick-up delivery service in addition to delivering district mail.
- Started the process to maintain and manage the stocking of Maintenance materials
- The warehouse has added delivery services for uniforms and towels District wide.
- Started cataloging and tracking all hazardous items in the warehouse and preparing them for disposal as per the DEQ.

FUTURE TRENDS AND ANALYSIS

There is currently no budget allocated here.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	-	-	-
Support Staff	-	-	-

Administrative Technology Services Program
Function 656000

Devan Delashmutt, Chief Technology Officer

TECH ADMIN SERV	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,043,917	1,330,659	1,577,435	1,677,869	1,794,261	1,883,914	89,653
Benefits	133,754	299,596	522,352	566,118	630,654	648,513	17,860
Contracted Services	1,146,519	2,097,384	852,508	953,598	600,598	600,598	-
Supplies	347,362	1,412,576	635,307	710,305	1,171,305	1,171,305	-
Equipment	9,567	85,381	173,214	252,646	144,646	144,646	-
Other							
SUBTOTAL	2,681,119	5,225,597	3,760,815	4,160,536	4,341,463	4,448,976	107,513

PROGRAM DESCRIPTION
Activities concerned with supporting the school district's information technology system, including supporting administrative information systems, and processing data for administrative and managerial purposes.

PROGRAM GOALS
Management and oversight of all Technology Divisions: Business Systems, Compliance and Reporting, Data Systems, Field Support Services, Infrastructure, Network, Project Management, Student Integrations, and Information Systems. Business Systems is responsible for supporting the District's ERP system and systems related to the Finance and Business Offices (timeclock, benefits, etc.). Data Systems is responsible for ensuring and supporting curriculum and instruction-related data services. These activities include updating the District Data Warehouse, integrating services between district information systems and various vendors, supporting assessment activities, and supporting data and reporting needs for all instructional departments (curriculum, special education, and federal programs).

- Areas included: Data Systems, System Analysis and Planning, Systems Applications Development, Systems Operations, Network Support, Hardware Maintenance and Support, Professional Development costs for Administrative Technology Personnel, and other Technology Services.
- Monitor and maintain the District Data Warehouse, reporting, and integration services.
- Support for District Information Systems.

MAJOR ACCOMPLISHMENTS
- Implementation of various cybersecurity tools
- Maintenance of Student/Safety Filter, monitoring, and reporting.
- Implementation of new ERP.

FUTURE TRENDS/ANALYSIS
Increases are related to salary and benefit increases associated with annual adjustments.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	3.00	3.00	-
Support Staff	9.34	9.34	-

Building Care Program (Custodial)
Function 661000

Spencer McLean, Director of Facilities
Tawnya Hulbert, Custodial Supervisor

(CUSTODIANS) BUILDINGS-CARE PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	1,114,474	1,646,540	3,360,696	8,843,938	9,135,448	9,568,822	433,374
Benefits	2,340,841	3,033,338	2,493,566	3,702,504	4,284,955	4,266,443	(18,512)
Contracted Services	5,378,702	6,635,259	6,714,761	6,358,931	6,358,931	6,936,632	577,701
Supplies	716,384	723,597	826,720	783,112	783,112	883,223	100,111
Equipment	10,463	13,994	1,471	23,508	23,508	23,508	-
Other							
SUBTOTAL	9,560,864	12,052,727	13,397,213	19,711,993	20,585,954	21,678,629	1,092,675

PROGRAM DESCRIPTION

Custodial Service Programs support all West Ada School District facilities by providing clean, safe, and welcoming environments that foster positive learning, support staff, and engage the community.

PROGRAM GOALS

Maintain high cleanliness and safety standards in all school and district facilities through daily inspections, updated cleaning protocols, and cross-training. Develop and implement a comprehensive custodial training program with multilingual resources and leadership pathways to build a skilled, inclusive, and empowered team.

MAJOR ACCOMPLISHMENTS

- Launched annual custodial training sessions to promote consistent standards and professional development.
- Developed multilingual duty guides to support a diverse and inclusive workforce.
- Established structured Student Cleaner roles using formal Standard Operating Procedures to build student accountability and teamwork.
- Created an effective custodial supply tracking system to optimize inventory management and reduce waste.
- Fostered a safer and more inclusive environment for students, staff, and community members through these integrated initiatives.

FUTURE TRENDS AND ANALYSIS

Salary increases come from three sources: 1) state-identified and funded raises, 2) the final transition of ESSER-funded staff from custodial to the General Fund, reflected in the 2023-2024 amended to 2024-2025 proposed budget, and 3) the District's investment in facilities staffing to meet facility needs.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	-	-	-
Support Staff	244.03	244.03	-

District Maintenance Program (Non-Student Occupied)
Function 663000

Spencer McLean, Director of Facilities

MAINTENANCE BUILDINGS & EQUIPMENT NON STUDENT OCCUP.	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries							
Benefits							
Contracted Services	106,138	115,520	241,998	171,409	171,409		(171,409)
Supplies	108,458	174,403	230,017	229,327	229,327		(229,327)
Equipment	5,645						
Other							
SUBTOTAL	220,241	289,924	472,015	400,736	400,736	-	(400,736)

PROGRAM DESCRIPTION

Provide supervision and administrative oversight to maintenance technicians and clerical personnel and manage the allocation of funds designated for contracted maintenance services across all district facilities not occupied by students.

PROGRAM GOALS

Ensure all district facilities are maintained in a consistently safe, functional, and efficient condition to support a positive learning environment. This includes prioritizing repairs and upgrades that enhance ADA accessibility across the district, fostering inclusivity and compliance. Additionally, continued investment in the repair and modernization of elementary school playgrounds will provide safe, engaging spaces that promote physical activity and child development.

MAJOR ACCOMPLISHMENTS

- Replaced the emergency egress stairs at Eagle High School (EHS) due to severe rust and structural deterioration, ensuring safe evacuation routes.
- Replaced the running track at Meridian High School (MHS), enhancing athletic performance and safety.
- Upgraded and replaced the parking lot at Eagle Academy, increasing accessibility for all users and improving ADA compliance at this site.

FUTURE TRENDS AND ANALYSIS

This function has been discontinued, with all related expenditures transferred to function 664000.

District Maintenance Program (Student Occupied)
Function 664000

Spencer McLean, Director of Facilities

MAINTENANCE BUILDINGS & EQUIPMENT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	3,542,862	4,813,143	1,963,002	1,946,027	2,030,126	2,131,287	101,161
Benefits	419,148	640,195	855,371	844,407	913,924	928,662	14,738
Contracted Services	316,955	368,907	433,234	416,345	416,345	587,754	171,409
Supplies	226,109	310,379	361,554	303,445	303,445	564,271	260,826
Equipment	6,009			48,537	48,537	48,537	-
Other							
SUBTOTAL	4,511,083	6,132,625	3,613,161	3,558,761	3,712,377	4,260,512	548,134

PROGRAM DESCRIPTION

Oversee maintenance technicians and clerical personnel while strategically managing budgets dedicated to contracted services for student-occupied district facilities. By maintaining safe, efficient, and resource-conscious environments, we help create spaces where learning can thrive and prepare today's students for tomorrow's challenges. This role directly supports operational excellence aligned with the district's educational mission and long-term success.

PROGRAM GOALS

The primary objective is to effectively lead and supervise a team of maintenance technicians and clerical staff, ensuring the smooth operation and upkeep of student-occupied district facilities. This includes strategically managing financial resources to support contracted maintenance services, while fostering a high-performing team dedicated to safety, efficiency, and facility excellence.

MAJOR ACCOMPLISHMENTS

- Conducted a comprehensive district-wide analysis of all district-owned buildings to assess infrastructure condition and operational efficiency.
- Completed a district-wide review and analysis of all facilities for compliance with the Americans with Disabilities Act (ADA), identifying key improvement opportunities.
- Successfully replaced the gym floor at Sawtooth Middle School with a high-quality wood flooring system, enhancing athletic functionality and safety.
- Upgraded the mechanical system at Mary McPherson Elementary by installing new rooftop units (RTUs), improving energy efficiency and climate control.

FUTURE TRENDS AND ANALYSIS

The budget included increases in salaries and benefits associated with salary increases along with adjustments for materials and services as well as adjustments to ensure that the proposed budget aligns more with the previous year's adopted budget and the actual expenses as anticipated.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	2.50	2.50	-
Support Staff	39.50	39.50	-

District Grounds Program
Function 665000

Spencer McLean, Director of Facilities
TJ Martin, Grounds Supervisor

MAINTENANCE - GROUNDS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	423,102	457,541	711,806	817,284	938,217	984,948	46,731
Benefits	464,743	224,008	308,505	231,007	517,451	403,552	(113,899)
Contracted Services	239,701	649,349	801,931	928,740	928,740	928,740	-
Supplies	112,521	127,772	146,727	141,062	141,062	141,062	-
Equipment	2,816	26,141		66,794	66,794	66,794	-
Other							
SUBTOTAL	1,242,883	1,484,811	1,968,968	2,184,887	2,592,264	2,525,096	(67,168)

PROGRAM DESCRIPTION

The Grounds Department is responsible for the comprehensive care and sustainable management of over six hundred (600) acres of irrigated fields and three hundred (300) acres of bare ground throughout the district. This program ensures that athletic fields, landscaped areas, and natural terrains are maintained to the highest standards, supporting student activities, community engagement, and district-wide safety. Utilizing advanced irrigation systems, routine maintenance practices, and strategic land management techniques, the team focuses on maximizing efficiency, preserving environmental integrity, and maintaining visually appealing, functional outdoor spaces. Their work plays a vital role in promoting school pride, outdoor learning, and the long-term stewardship of district resources.

PROGRAM GOALS

The Grounds Department goal is to create and maintain outdoor spaces that are not only functional and safe but also enriching environments that support education and community engagement. Through sustainable land care practices, well-kept athletic and play areas, and visually welcoming landscapes, the program fosters a setting that promotes physical well-being, environmental stewardship, and school pride—key elements in shaping confident, capable learners ready to thrive in an ever-changing world, contributing directly to the district's broader mission of preparing today's students for tomorrow's challenges.

MAJOR ACCOMPLISHMENTS

- Integrated middle schools and academies back into the Grounds Department's mowing routes, optimizing coverage and consistency.
- Executed district-wide in-house mulching projects to improve the health and aesthetics of shrub beds.
- Maintained all district fields and bare ground areas, ensuring functionality, safety, and visual appeal across campuses.
- Reseeded district fields to promote turf health and durability, enhancing their ability to withstand high traffic use throughout the year.
- Acquired new grounds equipment, increasing operational efficiency and enabling more effective field and landscape management.
- Implemented internal staff training programs focused on professional development and detail-oriented maintenance practices.
- Established updated mowing schedules and resumed responsibility for lawn maintenance at academy and middle school sites, improving service quality and departmental cohesion.

District Grounds Program – Continued
Function 665000

FUTURE TRENDS AND ANALYSIS

Expenditure adjustments include increases in salary associated with the annual adjustments as well as an increase in the allocation for grounds associated with increased staffing and contract needs, specifically an allocation to provide fertilization and lawn food for grass across the District.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	-	-	-
Support Staff	23.11	23.11	-

Security Program
Function 667000

Geoff Stands, Director of Safety and Behavior

SECURITY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026	% CHANGE 2024-2025 TO 2025-2026
Salaries	416,338	513,553	528,665	607,385	747,698	784,978	37,280	4.99%
Benefits	155,704	190,435	201,448	231,686	329,307	333,914	4,608	1.40%
Contracted Services	1,042,954	862,904	1,756,048	1,156,646	1,156,646	1,156,646	-	0.00%
Supplies				2,500	2,500	2,500	-	0.00%
Equipment								
Other								
SUBTOTAL	1,614,996	1,566,892	2,486,161	1,998,217	2,236,151	2,278,039	41,887	1.87%

PROGRAM DESCRIPTION

Security personnel are assigned to each high school and school resource officers are assigned primarily to secondary schools. West Ada School District works with three different police departments to provide school resource officer coverage needed for different geographical areas of the District. The school resource officers and security officers work with building administrators to provide a safe environment for all students. Crossing guards are hired as needed to provide safe passage across busy streets around our schools.

PROGRAM GOALS

- Provide law enforcement services to West Ada School District (WASD) via school resource officers in the secondary schools.
- Provide a safe school environment for all students and personnel.
- Provide local police departments the opportunity to interact with students in a positive manner.
- Maintain a safe entrance onto school grounds via a crossing guard.
- Continue positive communication with the three police entities serving WASD.

MAJOR ACCOMPLISHMENTS

- Meetings were conducted with Ada County, Meridian City and Boise City Police Departments reviewing and discussing safety and security procedures used throughout the departments and the District.
- Two (2) lockdown drills were conducted at each school.

FUTURE TRENDS/ANALYSIS

Salary increases are included here, as well as increases in anticipated costs associated with SRO contracts.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	-	-	-
Support Staff	12.00	12.00	-
Hourly	22.50	22.50	-

Pupil to School Transportation Program
Function 681000

Miranda Carson, Director of Transportation & Planning
Dave Reinhart, Chief Operations Officer

PUPIL TO SCHOOL TRANS PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	75,738	192,345	336,324	471,983	435,747	452,882	17,135
Benefits	22,360	65,804	115,906	171,874	154,235	158,676	4,441
Contracted Services	11,929,776	17,083,061	17,800,833	17,258,075	17,258,075	20,144,318	2,886,243
Supplies	1,234,338	1,156,229	1,245,514	1,289,367	1,289,367	1,377,320	87,953
Equipment		1,393	340			57,500	
Other							
SUBTOTAL	13,262,213	18,498,833	19,498,918	19,191,299	19,137,424	22,190,696	3,053,272

PROGRAM DESCRIPTION
Activities involved in operating vehicles for transporting students to and from school and between schools within the District. Transportation services are contracted and supported by department staff and infrastructure.

PROGRAM GOALS
- Transporting students safely, on time, and with open communication to provide efficient and enjoyable access to learning.
- Support staff and contractor performance through training, communication tools, and operational oversight.
- Optimize service through continued procedural development and improvement.

MAJOR ACCOMPLISHMENTS
- Streamlined registration and routing processes, ensuring timely route assignments before the school year begins.
- Fully implemented student bus badging system across all routes for improved safety and reporting.
- Transported over 13,000 students with 95% on-time performance through partnership with contractor.
- Responded to over 7,500 service tickets to improve family and staff communication across the district.

FUTURE TRENDS AND ANALYSIS
The contracted services increase comes from cost increases associated with the current and future transportation contracts. Software, radio, and equipment cost increases are driven by continued improvements in bus technology (such as routing software, driver tablets, radio communications, student badging); these offer opportunities to enhance service delivery for students and improve communication and reliability for families.

FTE

	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	2.00	2.00	-
Support Staff	4.00	4.00	-

Pupil Transportation Program
Function 682000

Miranda Carson, Director of Transportation & Planning
Dave Reinhart, Chief Operations Officer

PUPIL ACTIVITY TRANSPORTATION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries							
Benefits							
Contracted Services	763	2,833	53,109	219,000	219,000	219,000	-
Supplies							
Equipment							
Other							
SUBTOTAL	763	2,833	53,109	219,000	219,000	219,000	0

PROGRAM DESCRIPTION
Pupil Activity Transportation. Activities involved in operating school buses to provide students with transportation services for approved school activities or reimbursed field trips.

PROGRAM GOALS
- Provide safe, efficient, and enjoyable access to learning.
- Establish school specific cost-monitoring practices to ensure equitable access while managing reimbursable trips.
- Continuing to improve school understanding of trip types and the request process.

MAJOR ACCOMPLISHMENTS
- Supported extensive transportation needs for field trips.
- Maintained high service levels for trips with increased travel frequency.
- Enhanced coordination with schools and contractors to streamline scheduling and optimize use of transportation resources.

FUTURE ANALYSIS AND TRENDS
It has been determined that no adjustments are necessary for the 2025–2026 fiscal year.

General Transportation Program
Function 683000

Miranda Carson, Director of Transportation & Planning
Dave Reinhart, Chief Operations Officer

GENERAL TRANSPORTATION PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries							
Benefits							
Contracted Services	2,741	2,287	5,992	4,335	4,335	7,900	3,565
Supplies	254		235	1,041	1,041	1,041	-
Equipment				13	13	2,000	1,987
Other							
SUBTOTAL	2,995	2,287	6,227	5,389	5,389	10,941	5552.32

PROGRAM DESCRIPTION

This function includes expenses for non-reimbursable supplies and professional development associated with providing transportation services.

PROGRAM GOALS

- Ensure adequate office and operational supplies are available to support department-wide functions.
- Provide ongoing professional development opportunities for staff to improve efficiency and service quality.
- Maintain an alternative school van to ensure safe and reliable transportation.

MAJOR ACCOMPLISHMENTS

- Supported operations with essential supplies and training for staff.
- Facilitated the sale of decommissioned school buses, reducing fleet size and reclaiming storage space.
- Maintained the alternative school van to ensure continued service availability.

FUTURE TRENDS AND ANALYSIS

No changes deemed necessary for the 2025-2026 fiscal year.

Noon Duty Program
Function 691000

Dave Roberts, Chief Financial Officer

NOON DUTY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	300,261	361,371	475,387	497,307	550,493	578,018	27,524
Benefits	34,195	44,281	71,644	79,584	91,104	88,828	(2,276)
Contracted Services							
Supplies							
Equipment							
Other							
SUBTOTAL	334,457	405,652	547,031	576,891	641,598	666,846	25,249

PROGRAM DESCRIPTION

Noon duty supervisors at the secondary level provide coverage for both lunch supervision and detention. At the elementary level, noon duty supervisors are assigned during the lunch hour to ensure appropriate student supervision. The West Ada School District recommends maintaining a supervision ratio of one to one hundred (1:100) students on elementary playgrounds. Both elementary and secondary principals are responsible for managing noon duty staffing within their allotted budgets to ensure adequate student supervision during lunchtime.

PROGRAM

- Secondary: Ensure appropriate supervision of student activities during the lunch period, including both cafeteria and outdoor areas at middle schools.
- Elementary: Provide adequate supervision of students in the cafeteria and on the playground throughout the lunch period.

MAJOR ACCOMPLISHMENTS

- A safe and supportive environment was maintained during lunch through the employment of certified and classified noon duty personnel. Instances of inappropriate behavior are addressed promptly and, when necessary, referred to the building administration for further action.

FUTURE TRENDS AND ANALYSIS

The slight change in the budget is attributable to anticipated increases in salaries and employee benefits.

District Copy Program
Function 692000

Dave Roberts, Chief Financial Officer

COPY PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries							
Benefits							
Contracted Services	324,401	371,175	374,577	598,526	518,877	518,877	-
Supplies	15,509	5,149	847	1,000	923	923	-
Equipment	17,100	4,287		20,274	-		-
Other	15,546	9,893	38,420		100,000	100,000	
SUBTOTAL	372,556	390,504	413,844	619,800	619,800	619,800	-

PROGRAM DESCRIPTION

The copy program is designed to support the educational mission of the West Ada School District (WASD), meet the needs of support services personnel, and enhance the administrative functions of the District.

PROGRAM GOALS

- To support academic achievement.
- To produce professional documents in a timely fashion.

MAJOR ACCOMPLISHMENTS

- The needs of each West Ada School District school have been met via the District copy program.

FUTURE TRENDS AND ANALYSIS

No changes anticipated for the 2025-2026 fiscal year. Budget allocated is reasonable for anticipated expenditures.

Community Programs
Function 720000

Dave Roberts, Chief Financial Officer

COMMUNITY SERVICE PROGRAM	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	ADOPTED 2024-2025 BUDGET	AMENDED 2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	DIFFERENCE 2024-2025 TO 2025-2026
Salaries	176,826	196,896	191,355	130,292	162,065	169,936	7,871
Benefits	41,556	47,517	46,852	65,645	61,732	64,169	2,438
Contracted Services	43,250	19,287		48,265	43,376	43,376	-
Supplies	66,448	98,218		38,212	6,712	6,712	-
Equipment		30,806		33,156	68,920	68,920	-
Other							-
SUBTOTAL	328,079	392,724	238,207	315,570	342,805	353,113	10,308

PROGRAM DESCRIPTION

Facility rental and lease revenues generated throughout the year support custodial and supervisory staffing for various community events held within West Ada School District facilities. Additionally, these funds are allocated for the replacement of school equipment as needed.

PROGRAM GOALS

- Provide clean and safe facilities for community use throughout the District.
- Enhance customer satisfaction across the organization and within the community.
- Generate additional revenue through facility rentals and lease agreements.

MAJOR ACCOMPLISHMENTS

- Revenue is utilized to support a variety of needs within the West Ada School District.

FUTURE TRENDS AND ANALYSIS

A slight increase is attributable to the anticipated salary increase.

FTE

FTE	2024-2025	Proposed 2025-2026	Difference
Certified	-	-	-
Administration	-	-	-
Support Staff	1.00	1.00	-



2024-2025



Informational Section

ZARA HUSIC
GALILEO STEM ACADEMY

INFORMATIONAL SECTION

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INFORMATIONAL SECTION

Property Tax Levies

In accordance with Idaho law, property taxes are levied in dollar amounts each September for the applicable calendar year. The District records these taxes using the modified accrual basis of accounting.

Tax Levy Procedure

Prior to the start of each fiscal year, the Board is required to prepare and adopt an annual budget. The District's tax levies are certified by the Board of County Commissioners in September. Property taxes are due in two installments: one-half on December 20th and the remaining half on June 20th of the following calendar year. The County Treasurer distributes tax receipts to the District approximately one month after each of the statutory due dates.

Voter Approved Property Taxes:	Non-Voter Approved Property Taxes:
Supplemental M&O	Tort (Liability Insurance)
Bond Interest and Redemption	Emergency – based on increased student average daily attendance compared to prior year
School Plant Facilities Fund	

Homeowner's Exemption

Idaho offers a Homeowner's Exemption for owner-occupied residences and manufactured homes that serve as the owner's primary dwelling. This exemption applies to the assessed value of the home and up to one acre of land.

For tax year 2025, the exemption remains at fifty (50%) of the assessed value, with a maximum reduction of up to $125,000 for the home and the associated land (up to one acre).

Source: Idaho State Tax Commission

Levy Rate

The amount of property tax is determined based on the budgetary requirements of each taxing district. Officials from each district establish an annual budget necessary to fund the services they provide. The portion of the approved budget to be funded through property taxes is divided by the total taxable value of all properties within the district. This calculation yields the district's tax rate, also known as the levy.

Tax Year	Emergency	Judgment	Tort	Plant Facilities	Bond	Supplemental	Total Levy Rate
2024-2025*		0.0000	0.0000	0.0003		0.0000	0.00033
2023-2024			0.0012	0.0313		0.0274	0.05993
2022-2023			0.0010	0.0286	0.0547	0.0250	0.10938
2021-2022			0.0013	0.0412	0.0802	0.0361	0.15879
2020-2021		0.00032	0.0014	0.0536	0.1355	0.0469	0.23779
2019-2020	0.0149		0.0014	0.0601	0.2218	0.0526	0.35091

** Projected*

This rate, when applied to the taxable value of a property, determines the amount of taxes owed to the District.

Example:
For instance, a home with a median value of $526,037 in Meridian results in an average tax burden of $174.54: $526,037 × 0.000332163 = $174.54

The chart below illustrates the impact of the West Ada tax rate over the past five years for a taxpayer whose home is valued at $500,000.

	Tax Rate per Thousand	Tax Burden To Home Owner
2025	0.332	$ 166
2024	0.599	$ 300
2023	1.094	$ 547
2022	1.588	$ 794
2021	2.378	$ 1,189

Levy Rate Comparison

The chart below presents a comparison of the West Ada School District with neighboring school districts for the 2025–2026 fiscal year.

Levy	West Ada	Boise	Caldwell	Kuna	Middleton	Nampa	Vallivue
M & O	-	0.0025526	-	-	-	-	-
Supplemental	0.0000345	0.0002377			0.0003535	0.0006327	0.0006531
Bond					0.0004441		0.0008997
Plant Facility	0.0002861	-		-	-	-	0.0001866
Emergency	-	-	-	0.0000966	-	-	
Tort	0.0000112	0.0000059	0.0000055	0.0000232	0.0000164	0.0000339	0.0000097
Judgement	0.0000001	0.0000007	-	-		0.0000002	-
Total	**0.0003318**	**0.0027970**	**0.0000055**	**0.0001198**	**0.0008140**	**0.0006667**	**0.0017492**

Tax Collection

Tax Collection Record for the District
(As of January 2025)

Tax Year	Ada County	Canyon County	Total Certified Levy	Ada County	Canyon County	Total Collected	Percent Collected
2024	18,065,799	167,810	18,233,609	10,942,759	48,693	10,991,452	60.28%
2023	30,008,643	273,120	30,281,763	29,803,767	273,025	30,076,792	99.32%
2022	60,353,757	453,762	60,807,520	59,963,908	453,726	60,417,634	99.36%
2021	60,971,637	521,152	61,492,790	60,515,316	521,308	61,036,624	99.26%
2020	70,406,643	633,084	71,039,727	70,175,297	633,640	70,808,937	99.68%
2019	94,141,710	834,798	94,976,508	92,785,782	835,038	93,620,820	98.57%

**Includes current taxes, cancellations, adjustments, refunds, and delinquent taxes, but excludes penalties and interest.*

Source: Canyon County Assessor and Ada County Assessor

Property taxes, including delinquent amounts and associated penalties, are collected by the Treasurers of Ada and Canyon Counties and subsequently remitted to the District in the month following collection. These taxes are due and payable in two equal installments: the first by December 20 of the tax year, and the second by June 20 of the following year. Tax levy rates are established each September based on the estimated taxable property values available at that time for the upcoming tax year. The established rates are then applied to the taxable property values as determined in the following December.

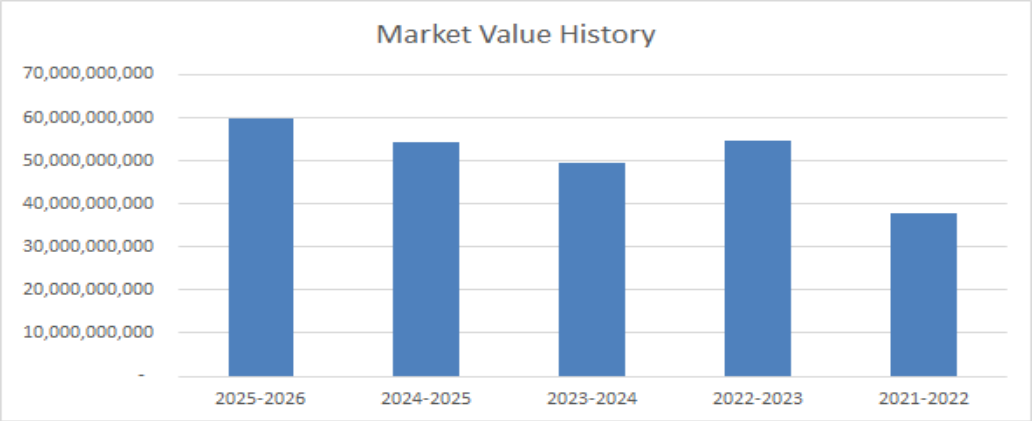
Valuation History

The County Assessor annually determines the "valuation of market value for assessment purposes" for all taxable real and personal property within the County, in accordance with Idaho Code 63-314. The table below presents the historical total valuation for the District, along with projections of market value for the next three years:

Tax Year	Market Values	% Increase/Decrease
*2028-2029**	*79,628,239,966*	*2.0%*
*2027-2028**	*72,389,309,060*	*2.0%*
*2026-2027**	*65,808,462,782*	*2.0%*
2025-2026	*59,825,875,256*	10.0%
2024-2025	54,387,159,324	9.4%
2023-2024	49,693,452,064	-9.2%
2022-2023	54,745,630,430	44.0%
2021-2022	38,005,140,218	29.8%

** Projected*

Market Value Assessment Summary for the District



** Projected*

The main differences between the September and December values are the "subsequent roll," which includes business personal property missed in the primary roll, and the "occupancy roll," which prorates new improvements first occupied during the year. Occupancy roll values are not used to set tax levy rates.

Major Taxpayers
(As of December 2024)

ADA COUNTY

Taxpayer	Type of Business	2024 Final Assessed Value	Amount of Taxes Assessed
Meridian Centercal Owner LLC	Real Estate Holdings	256,165,800	85,004
Idaho Power Company	Electric Utility	225,066,902	74,684
Hot 1 LLLP	Scentsy Candle Mfg.	211,109,800	70,053
Sundance Investments LLLP	Real Estate Holdings	182,160,700	60,447
Boise Industrial ADA Propco1	Real Estate Holdings	167,817,600	55,687
AMH Development LLC	Real Estate Holdings	139,453,000	46,275
PT-USRIF Meridian LLC	Retail Shopping Center	126,869,400	42,099
Touchmark at Meadows Lake Village	Retirement Community	109,059,300	36,189
Spanish Fork ID Partners LLC	Residential Apartments	101,324,100	33,623
Perugia ID Partnership LLC	Real Estate Holdings	99,960,700	33,170
Open Door Rentals	Real Estate Property	95,579,800	31,716
MW Clara LLC	Residential Apartments	79,082,700	26,242
Prelude Owners LLC	Residential Apartments	76,537,700	25,398
Veolia Water	Water Utility	75,764,687	25,141
ABS ID-O LLC	Supermarket Chain	72,098,500	23,925
Subtotal – The District's top Business taxpayers by thousands		2,018,050,689	584,650
All other District taxpayers in Ada County		51,863,398,899	82,354,617
Total District taxpayers in Ada County		53,881,449,588	82,939,267

Source: Ada County Assessor

CANYON COUNTY

Taxpayer	Type of Business	2024 Final Assessed Value	Amount of Taxes Assessed
Sorrento Lactalis, Inc.	Food Manufacturer	253,902,960	84,253
AVM Holdings	U.S. Security and Exchange	62,152,050	20,624
Autovol Inc.	Manufacturing	17,613,793	5,845
Homebase LLC	Software Company	4,381,250	1,454
Toll West Inc.	Residential Developer	3,549,150	1,178
TMCO Inc.	Metal Manufacturing Service	1,883,730	625
Hall Investments L P	Transportation Service	1,544,880	513
Jacksons Food Stores Inc	Gas Station	1,374,710	456
Subtotal – The District's top Business taxpayers		346,402,523	114,947
All other District taxpayers in Canyon County *		159,307,213	640,208
Total District taxpayers in Canyon County		505,709,736	755,155

Source: Canyon County Assessor

Total Ada and Canyon Counties	54,387,159,324	83,694,422

* *missing urban renewal*

BOND PAYMENT SCHEDULE
JOINT SCHOOL DISTRICT NO. 2 (WEST ADA)
As of June 30, 2025

	Series 2018A		Series 2018B		Series 2015		TOTAL BY DATE	TOTAL BY CALENDAR YEAR	TOTAL PRINCIPAL BY CALENDAR YEAR
	Authorizing Elections: 2018		Authorizing Elections: 2018		Authorizing Elections: 2015				
Amount	$ 44,850,000 A		$ 40,000,000 B		$ 85,830,000				
Purpose	1 High School, 1 Elementary Schools, Remodels, Sites		1 High School, 1 Elementary Schools, Remodels, Sites		2 Middle Schools, 1 Elementary School, Sites, Remodel MHS				
Interest Rate	3% -5%		5%		2% -5%				
Payment Date	Principal	Interest	Principal	Interest	Principal	Interest			
15-Aug-25					$ 4,465,000	$ 111,625	$ 4,576,625		
15-Sep-25	$ 660,000	$ 9,900	$ 1,645,000	$ 631,125			$ 2,946,025	$ 7,522,650	$ 6,770,000
15-Feb-26							$ -		
15-Mar-26				$ 590,000			$ 590,000		
15-Aug-26							$ -		
15-Sep-26			$ 2,410,000	$ 590,000			$ 3,000,000	$ 3,590,000	$ 2,410,000
15-Feb-27							$ -		
15-Mar-27				$ 529,750			$ 529,750		
15-Aug-27							$ -		
15-Sep-27			$ 2,530,000	$ 529,750			$ 3,059,750	$ 3,589,500	$ 2,530,000
15-Feb-28							$ -		
15-Mar-28				$ 466,500			$ 466,500		
15-Aug-28							$ -		
15-Sep-28			$ 2,655,000	$ 466,500			$ 3,121,500	$ 3,588,000	$ 2,655,000
15-Feb-29							$ -		
15-Mar-29				$ 400,125			$ 400,125		
15-Aug-29							$ -		
15-Sep-29			$ 2,790,000	$ 400,125			$ 3,190,125	$ 3,590,250	$ 2,790,000
15-Feb-30							$ -		
15-Mar-30				$ 330,375			$ 330,375		
15-Aug-30							$ -		
15-Sep-30			$ 2,930,000	$ 330,375			$ 3,260,375	$ 3,590,750	$ 2,930,000
15-Feb-31							$ -		
15-Mar-31				$ 257,125			$ 257,125		
15-Aug-31							$ -		
15-Sep-31			$ 3,075,000	$ 257,125			$ 3,332,125	$ 3,589,250	$ 3,075,000
15-Feb-32							$ -		
15-Mar-32				$ 180,250			$ 180,250		
15-Aug-32							$ -		
15-Sep-32			$ 3,230,000	$ 180,250			$ 3,410,250	$ 3,590,500	$ 3,230,000
15-Feb-33							$ -		
15-Mar-33				$ 99,500			$ 99,500		
15-Aug-33							$ -		
15-Sep-33			$ 3,390,000	$ 99,500			$ 3,489,500	$ 3,589,000	$ 3,390,000
15-Feb-34							$ -		
15-Mar-34				$ 14,750			$ 14,750		
15-Aug-34							$ -		
15-Sep-34			$ 590,000	$ 14,750			$ 604,750	$ 619,500	$ 590,000
Totals	$ 660,000	$ 9,900	$ 25,245,000	$ 6,367,875	$ 4,465,000	$ 111,625	$ 36,859,400	$ 36,859,400	$ 30,370,000

Public Input in Budget Process

The District reviewed the budget process during a public Board of Trustees meeting held on May 27, 2025, followed by the official public budget hearing on June 9, 2025. At the June 9 meeting, the Board approved both the Amended 2024–2025 Annual Budget and the Proposed 2025–2026 Annual Budget.

During the May 27 meeting, the Chief Financial Officer presented the goals of the budget, highlighted key aspects of the state budget, outlined enrollment projections, and provided an overview of revenues and expenditures across the general fund, special revenue funds, and other fund categories.

At the June 9 budget hearing, Dave Roberts, Chief Financial Officer, reviewed the budget timeline, projected revenues for all funds, and district expenditures, which encompassed:

- Expenditure assumptions, including fund identifiers
- General fund expenditures
- Special revenue fund expenditures
- Debt service funds
- Capital funds

State Educational Support Program for Public Schools

The Public-School Support budget allocates state and federal funds to local school districts and public charter schools to support K–12 public education, in accordance with the mandates set forth in Article IX, Section 1, of the Idaho Constitution. This provision requires that “It shall be the duty of the legislature of Idaho to establish and maintain a general, uniform, and thorough system of public, free common schools.”

Public School Funding Formula Terminology

Support units serve as the foundational basis for funding Idaho schools and are commonly referred to as classroom units. Unlike funding models that allocate resources based solely on student headcount, Idaho’s state funding is determined by the number of support units. These units are typically derived from student counts calculated through average daily attendance (ADA) figures across multiple categories, including kindergarten, elementary, and secondary levels.

Student counts are then divided by a set of divisors specified in Section 33-1002 of the Idaho Code. For example, a school district or charter school with four hundred sixty-four (464) secondary students (grades 7–12) is assigned a divisor of sixteen (16), resulting in twenty-nine (29) support units of funding. Larger districts or charter schools are assigned higher divisors, whereas smaller districts receive smaller divisors. Consequently, smaller districts or charter schools require fewer students than their larger counterparts to generate the same number of support units.

This variance in divisors reflects several considerations, including the greater operational efficiencies and economies of scale achievable by larger districts, as well as the

necessity for smaller districts to provide a comprehensive and thorough education despite having smaller class sizes and fixed costs comparable to those of larger districts.

Support units are calculated and reported at three intervals: mid-term, full-term, and best-28 weeks. Mid-term and full-term units are used for all support unit-based calculations except discretionary funding distributions, which are based on the best 28-week units.

Staff Allowance establishes the number of staff positions funded by each support unit. Pursuant to Section 33-1004 of the Idaho Code, these levels are set as follows: 1.021 for instructional staff, 0.079 for pupil service staff, 0.075 for administrative staff, and 0.375 for classified staff. Pupil service staff include roles such as school counselors, speech-language pathologists, and occupational therapists. The total staff allowance amounts to 1.55.

The Base Salary for Fiscal Year 2026 is specified in Section 33-1004E, Idaho Code, at $44,668 for administrators and $41,964 for classified staff.

The Experience/Education Index serves as a salary multiplier exclusively for administrative staff, as the classified staff component concludes with the base salary funding element. This index provides increased funding for administrators with greater experience and education relative to those with less. The multiplier table, which ranges from zero to thirteen plus years of experience and encompasses seven levels of educational attainment, is detailed in Section 33-1004A, Idaho Code.

The Salary-Based Apportionment results from a comprehensive funding formula incorporating multiple factors: support units, base salaries, staff allowances, the experience/education index, and the career ladder.

The Career Ladder represents a statewide salary apportionment for instructional and pupil service staff, used to determine the amount of funding appropriated and allocated to school districts. Advancement on the ladder is contingent upon student achievement and evaluations conducted by school administrators. Career ladder salary calculations are outlined in Section 33-1004B, Idaho Code. Effective July 1, 2025, changes to the career ladder will be based on the Career Enhancement Committee (CEC).

State-Paid Employee Benefits in Idaho include the employer’s contributions to the Public Employee Retirement System of Idaho (PERSI), which averages eleven-point nine four percent (11.94%), and Federal Insurance Contributions Act (FICA) taxes at a rate of seven-point six five percent (7.65%) of an employee’s salary. Should a school district or charter school employ more personnel or provide salaries exceeding state-funded amounts, the district or charter is responsible for covering the additional PERSI and FICA costs. PERSI rates are anticipated to remain at thirteen-point four eight percent (13.48%) for instructional and administrative staff and eleven-point nine six percent (11.96%) for classified staff.

Discretionary funds are appropriated dollars beyond those required by Idaho Code or the appropriation bill. They supplement salary-based apportionments and state-funded benefits and may be allocated by districts or charter schools based on local priorities once mandatory requirements are met. Distributions are calculated using the highest 28-week support units.

Health Insurance and Benefit allocations are intended to offset the costs of health insurance and related benefits for school employees. These distributions are similarly calculated based on the best 28-week support unit.

Source: Idaho Legislative Budget Book Public School Support
Analyst: Tatro

At the core of Idaho's Public Schools funding system are formulas that determine the amount of money that each school district or charter is entitled to receive for salaries, benefits, and discretionary funding. For example, funding for instructional and pupil service staff is determined by the career ladder salary schedule in Section 33-1004B and E, Idaho Code. Actual salaries and benefits are determined by each individual school district and charter school in accordance with the minimum salary amounts provided in Section 33-1004E, Idaho Code.

Formulas

Administrators	Instructional/Pupil Service	Classified
1. Support Units multiplied by 2. Staff Allowance Multiplied by 3. Base Salary multiplied by 4. Experience/Education Index= Salary Based Apportionment	1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Career Ladder Average Allocation on Each Rung = Salary-Based Apportionment	1. Support Units multiplied by 2. Staff Allowance multiplied by 3. Base Salary = Salary-Based Apportionment

The product of the above calculations, which is done for each school district and charter school in the state, is called the district's salary-based apportionment. It is then multiplied by the state-paid employee benefits, which are currently calculated at about twenty-point four percent (20.4%) and include the employer costs for PERSI and FICA. *State paid employee benefits are paid based on the lesser of SBA or actual costs.

Salary-Based Apportionment
Multiplied by
State-Paid Benefit Rate:
Average 20.4% (rate is position-type dependent)
=State-Paid Employee Benefits

The final step of the core funding formulas is then calculated. To do this, the Legislature must first establish, in the Public Schools Division of Operations budget, the amount of discretionary funds that are available on a per unit basis. This is done by subtracting the line-item distributions from the total amount of funding. For example, in FY 2025, $379,168,000 was appropriated to be disbursed among an estimated 16,154 "best-28 weeks" support units, resulting in $23,472 per support unit.

Available Discretionary Funds
Divided by
Estimated “best 28 weeks” Support Units
= Per Unit Discretionary Funds

Sources: Idaho Legislative Budget Book (Analyst: Tatro) and http://www.sde.idaho.gov

Idaho public schools receive discretionary funding—used for the maintenance and operation of school facilities—through a General Fund distribution based on student attendance. The state's General Fund allocation is supported by various sources, including taxes, fees, and investment earnings.

For Fiscal Year 2025–2026, the District's revenue from the state foundation program is based on the following assumptions:

- Enrollment projections indicate a decline, resulting in a loss of 23.5 support units, or approximately one point two eight percent (1.28%).
- The state has provided a five percent (5%) Change in Employee Compensation (CEC) for all staff.
- There is a four and zero two percent (4.02%) overall increase in the discretionary funding unit:
    - Zero percent (0%) increase in discretionary funds
    - Eight-point six nine percent (8.69%) increase in health insurance funding

Special Revenue Funds – FY 2025–2026:

- Staffing Challenges related to the following programs:
    - Safe and Drug-Free Schools
    - Individuals with Disabilities Education Act (IDEA)
    - Federal Programs

The following is a 5-year history of State School Support Programs for Joint School District No. 2 plus the projections for 2025-2026.

State School Support Foundation Program Five-Year History
West Ada School District

	2025-26 Projected	2024-25	2023-24	2022-23	2021-22	2020-21
Best 28 Weeks						
1 Support Units (based on best 28 weeks)	1,819.19	1,841.19	1,846.18	1,986.55	1,976.80	1,912.36
2 Distribution Factor	45,374	43,622	41,391	35,924	29,542	22,810
3 Discretionary/Operational	82,090,194	80,316,390	76,415,236	71,364,822	58,398,626	43,620,932
Support Units Based On ADA Up To First Friday In November						
6 Salary Apportionment (Support Units)	167,271,996	160,401,229	157,046,105	141,617,839	137,581,725	131,123,752
7 Base Support (line3+6)	249,362,190	240,717,619	233,461,341	212,982,661	195,980,351	174,744,683
8 Benefit Apportionment (line 6 x benefit rate)	34,909,432	33,477,007	31,541,600	27,742,935	26,952,260	25,687,143
9 Exceptional Contracts & Tuition Equivalency	165,000	339,629	423,104	408,875	373,431	354,525
10 Transportation (85% of allowable costs)	15,000,000	14,890,636	12,500,874	11,301,840	10,969,590	10,737,019
11 Adjustments (corrections)		1,709,209		(1,243)	12,009	
12 Total Foundation (lines 7+8+9+10+11)	299,436,622	291,134,100	277,926,919	252,435,068	234,287,642	211,523,371
Enrollment	38,120	38,456	38,693	39,154	39,073	37,965

Salary Apportionment**						
Administrative	11,505,345	11,097,757	10,951,306	11,258,498	10,571,140	10,313,473
Certified	127,138,966	122,081,524	119,244,736	111,910,799	109,884,316	104,500,884
Classified	28,627,686	27,613,559	26,850,062	18,448,541	17,126,269	16,309,395
Fifth Factor Adjustment (1.67%)						
Total Salary Apportionment	167,271,997	160,792,840	157,046,105	141,617,839	137,581,725	131,123,752

Other State Support not included above:						
Bond Levy Equalization Support Program			480,495	1,051,953	1,051,953	962,398
College and Career Advisors	997,642	1,083,361	1,086,008	1,108,987	1,096,489	1,081,780
Content and Curriculum	135,000	-	150,699			
Continuous Improvement Plans			190		300	6,600
Early Graduation Scholarship		124,951	126,440	84,528	13,146	28,069
English Language	439,398	418,139	355,253	336,135	346,342	377,344
English Language Grant		85,000	85,000			
Fast Forward		362,099	309,832	208,485	521,258	514,692
IT Staffing				435,247	435,252	434,393
Leadership Premiums					2,380,830	2,294,631
Literacy Proficiency	3,913,626	4,039,787	4,029,120	4,034,254	2,271,828	2,140,580
Literacy Proficiency - K-3 Testing	3,165,289	4,326,695	4,162,998	4,196,107		
Master Education Premium				908,884	2,315,262	2,439,636
Mastery Advancement Program				18,850	41,542	51,185
Math & Science	745,500	827,898	797,283	636,284	555,933	469,596
Professional Development	1,100,278	1,114,415	1,101,458	1,133,003	1,151,966	1,014,178
Professional Development - Dyslexia	286,898	311,788	307,972	149,026		
Remediation	452,427	414,075	416,798	452,427	430,218	451,365
Safe and Drug Free	462,825	485,509	492,582	457,671	452,792	473,371
School District Facilities	20,134,508	1,921,661	14,478,636			
School District Modernization Funding		154,349,503				
School Facilities Funding (Lottery)			3,671,618	3,941,249	2,578,173	2,941,628
Supplemental/Additional Discretionary			12,271,667			
Supplemental/Remainder Discretionary			1,330,731			
Technology (Classroom, Wireless, IMS)	3,474,464	3,718,762	3,705,880	2,732,937	2,749,028	2,740,411
Unemployment Insurance		89,736	40,298	23,491	12,814	146,659
Total Other State Support	35,307,855	173,673,378	49,400,959	21,909,518	18,405,127	18,568,516

All Funds Amended Budget 2024-2025 vs. Proposed Budget 2025-2026

2025-2026 PROPOSED BUDGET COMPARED TO 2024-2025 AMENDED BUDGET
ALL GOVERNMENTAL FUNDS
JOINT SCHOOL DISTRICT NO. 2

Account		AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	AMOUNT OF CHANGE	PERCENT CHANGE
	REVENUES:				
411-412	Property Tax	$41,150,905	$36,150,905	(5,000,000)	-12.15%
431-439	State Revenue	$468,641,687	$324,657,714	(143,983,973)	-30.72%
442-445	Federal Revenue	$20,851,686	$20,829,906	(21,780)	-0.10%
413-419;45*	Other Revenue	$30,859,660	$23,035,471	(7,824,189)	-25.35%
	Total Revenue	$561,503,938	$404,673,996	(156,829,942)	-27.93%
460	Transfers In	$15,527,766	$1,294,132	(14,233,634)	-91.67%
	Total Revenue+Tfrs In	$577,031,704	$405,968,128	(171,063,576)	-29.65%
405	Beginning Balance	$153,455,657	$256,105,038	102,649,381	66.89%
	Total Rev+Tfrs In+Beg Bal	$730,487,361	$662,073,166	(68,414,195)	-9.37%
	EXPENDITURES:				
512-545	Instruction	$270,131,953	$254,715,219	(15,416,734)	-5.71%
611-683	Instructional Support	$177,737,577	$164,405,610	(13,331,967)	-7.50%
710-720	Non-Instruction	$16,552,234	$16,582,248	30,014	0.18%
810-811	Capital Outlay	$77,262,173	$88,531,622	11,269,449	14.59%
911-913	Other Services	$33,052,687	$13,855,400	(19,197,287)	-58.08%
	Total Expenditures	$574,736,624	$538,090,099	(36,646,525)	-6.38%
920	Transfers Out	$15,527,766	$1,294,132	(14,233,634)	-91.67%
	Total Expenditures+Transfers	$590,264,390	$539,384,231	(50,880,159)	-8.62%
950	Contingency Reserves	$0	$0	-	-
960	Unappropriated Fund Balances	$140,222,971	$122,688,936	(17,534,035)	-12.50%
	Total Exp+Tfrs Out+Contgcy+FB	$730,487,361	$662,073,167	(68,414,194)	-9.37%

	Salary & Benefits 2024-2025	Salary & Benefits 2025-2026	AMOUNT OF CHANGE	PERCENT CHANGE
	$320,436,364	$333,059,067	12,622,703	3.94%

General Funds Amended Budget 2024-2025 vs. Proposed Budget 2025-2026

2025-2026 PROPOSED BUDGET COMPARED TO 2024-2025 AMENDED BUDGET
GENERAL FUND
JOINT SCHOOL DISTRICT NO. 2

Account		AMENDED BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	AMOUNT OF CHANGE	PERCENT CHANGE
	REVENUES:				
411-412	Property Tax	$ 15,150,905	$ 15,150,905	-	0.00%
431-439	State Revenue	$ 289,913,066	$ 300,708,339	10,795,273	3.72%
442-445	Federal Revenue				
413-419;453	Other Revenue	$ 7,126,750	$ 7,126,750	-	0.00%
	Total Revenue	$ 312,190,721	322,985,994	10,795,273	3.46%
460	Transfers In	$ 2,614,609	$ 1,294,132	(1,320,477)	-50.50%
	Total Revenue+Tfrs In	$ 314,805,330	324,280,126	9,474,796	3.01%
405	Beginning Balance	$ 50,091,088	$ 41,118,918	(8,972,170)	-17.91%
	Total Rev+Tfrs In+Beg Bal	$ 364,896,418	$365,399,044	502,626	0.14%
	EXPENDITURES:				
512-545	Instruction	$ 193,578,374	$ 202,419,342	8,840,968	4.57%
611-683	Instructional Support	$ 123,604,342	$ 131,110,283	7,505,941	6.07%
710-720	Non-Instruction	$ 736,914	$ 766,928	30,014	4.07%
810-811	Capital Outlay	$ 95,700	$ 95,700	-	0.00%
911-913	Other Services				
	Total Expenditures	$ 318,015,330	334,392,253	16,376,923	5.15%
920	Transfers Out	$ 13,550,095		(13,550,095)	-100.00%
	Total Expenditures+Transfers	$ 331,565,425	334,392,253	2,826,828	0.85%
950	Contingency Reserves		-		
960	Unappropriated Fund Balances	$ 33,330,993	$ 31,006,792	(2,324,201)	-6.97%
	Total Exp+Tfrs Out+Contgcy+FB	$ 364,896,418	$365,399,045	502,627	0.14%

	Salary & Benefits 2024-2025	Salary & Benefits 2025-2026	AMOUNT OF CHANGE	PERCENT CHANGE
	$276,183,526	$288,966,216	12,782,690	4.63%

Demographic Information

The Boise Metropolitan Service Area includes Ada and Canyon Counties, which collectively serve as the regional hub of southwestern Idaho and the seat of state government. These are the most populous counties in Idaho, with Ada County home to the state capital, the City of Boise.

Ada County's economy is anchored by manufacturing, corporate headquarters, financial services, utilities, regional healthcare, retail, government, and transportation. In contrast, Canyon County, while active in trade and service industries, relies most heavily on agriculture and food processing for employment.

The area is served by eight (8) national and regional airlines, over fifty (50) radio stations, six (6) television stations, and two (2) daily newspapers.

Population

The region's population is projected to exceed 847,840 by 2025. It currently ranks as the third-largest metropolitan area in the Pacific Northwest, following Seattle and Portland, and is the 80th largest metropolitan area in the United States.

The District's boundaries include the cities of Meridian, Eagle, and Star, as well as portions of Garden City, Boise, and the unincorporated areas of Ada and Canyon Counties.

Year	City of Meridian	Ada County	Canyon County
2025	147,340	572,020	275,820
2024	142,830	557,590	265,300
2023	138,620	544,590	256,940
2022	133,470	532,710	249,720
2021	127,890	518,300	243,380
2020	117,635	494,967	231,105
2019	114,680	487,660	224,540
2018	106,410	470,930	217,180
2017	98,300	454,400	215,430
2016	91,420	442,850	208,180
2015	91,310	438,660	207,790

Source: Compass Community Planning Association

Ada County Labor Force Growth

	Labor Force	Employment	Unemployed	Unemployment Rate
August 2025	297,519	287,273	10,246	3.4%
August 2024	294,342	284,187	10,155	3.5%
YoY % Change	1.1%	1.1%	0.9%	-0.1%

Source: Idaho Department of Labor

Utility Expenditure Budgets

For those interested in historical data reflecting both the growth of the District's physical infrastructure and the corresponding rise in associated costs, the following table outlines utility expenses from Fiscal Year 2020 through Fiscal Year 2026.

West Ada School District
Utility Expenditures

Fiscal Year	Electric	Natural Gas	Telephone	Water/Sewer/Trash	Total	
2026	4,337,234	875,677	125,300	933,800	6,272,011	*Budget*
2025	4,198,142	540,801	79,451	1,107,165	5,925,560	*Actual*
2024	4,084,059	641,126	190,107	1,052,935	5,968,227	
2023	*3,739,023*	*945,450*	*181,480*	*1,058,614*	*5,924,567*	
2022	*3,156,592*	*636,657*	*153,826*	*1,129,882*	*5,076,957*	
2021	2,795,839	*486,353*	*164,176*	*847,431*	*4,293,799*	
2020	2,560,244	411,935	142,507	849,701	*3,964,387*	*Covid19*

Idaho Energy Facts

- Idaho consumes about six (6) times more energy than it produces, although its total energy use is among the ten (10) lowest states.
- In 2024, renewable energy sources accounted for sixty nine percent (69%) of the total electricity generated in Idaho, the fifth-highest share of renewable electricity for any state after Vermont, South Dakota, Washington, and Maine.
- Idaho has the third-lowest residential sector average electricity price among the states, in part because of the large amount of the state's generation that comes from relatively inexpensive hydropower, which accounted for forty four percent (44%) of the state's generation in 2024.
- Idaho ranks among the ten (10) states with the lowest petroleum consumption, and the transportation sector accounts for more than four-fifths of Idaho's petroleum use.
- Per capita natural gas consumption in Idaho ranks among the lowest one-third of the states, despite more than half of Idaho households using natural gas as their primary energy source for heating.

Last Updated: June 20, 2025

Source: U.S. Energy Information Administration

Children Eligible for Free or Reduced Lunch.

Below is a five-year summary of the number of students eligible for Free and Reduced-Price Lunch, organized by the school.

Children Eligible for Free and Reduced Lunch

SCHOOL	2020-2021				2021-2022				2022-2023				2023-2024				2024-2025			
	Free	Reduced	%	Enrollment	Free	Reduced	%	Highest Enrollment	Free	Reduced	%	Highest Enrollment	Free	Reduced	%	Highest Enrollment	Free	Reduced	%	Highest Enrollment
Andrus	64	8	15.09%	477	76	1	14.23%	541	64	17	19.06%	425	70	14	20.29%	414	66	17	21.96%	378
Barbara Morgan STEM	71	17	20.61%	427	49	12	13.09%	466	64	31	22.84%	416	84	20	24.13%	431	82	27	25.00%	436
Chaparral	62	10	19.46%	370	97	8	16.54%	635	144	46	34.67%	548	163	52	39.59%	543	220	58	50.55%	550
Chief Joseph	128	54	36.47%	499	106	21	20.68%	614	181	55	44.61%	529	163	63	44.58%	507	189	48	47.02%	504
Christine Donnell	41	32	15.70%	465	43	16	11.28%	523	55	48	22.15%	465	54	47	22.35%	452	87	32	25.87%	460
Desert Sage	206	67	47.73%	572	205	7	27.75%	764	239	64	55.60%	545	243	57	59.88%	501	291	37	66.53%	493
Discovery	58	20	18.14%	430	59	12	13.10%	542	63	36	21.11%	469	65	36	20.61%	490	109	28	31.86%	430
Eagle	30	7	11.75%	315	28	4	9.79%	327	51	22	20.98%	348	63	18	22.63%	358	102	21	30.75%	400
Eagle Hills	60	14	13.10%	565	61	5	8.29%	796	35	9	10.33%	426	53	10	15.71%	401	58	10	18.38%	370
Flyers																	11	1	80.00%	15
Frontier	97	7	37.82%	275	72	2	21.33%	347	70	10	27.59%	290	71	12	31.09%	267	133	21	53.85%	286
Galileo	24	13	5.36%	690	21	8	3.63%	798	30	14	5.96%	738	31	13	5.76%	764	42	18	7.54%	796
Hillsdale	40	9	7.47%	656	38	2	5.69%	703	38	13	7.09%	719	54	10	8.41%	761	62	14	9.69%	784
Hunter	45	6	8.98%	568	36	4	6.64%	602	34	19	10.52%	504	49	15	13.11%	488	89	24	23.99%	471
Joplin	49	11	22.81%	263	57	4	18.83%	324	69	18	30.74%	283	71	14	34.84%	244	80	28	43.90%	246
Lake Hazel	63	9	17.43%	413	69	5	15.42%	480	77	28	26.45%	397	67	32	28.21%	351	108	22	38.01%	342
McPherson	59	12	12.54%	566	43	5	9.41%	510	83	35	24.53%	481	97	20	23.35%	501	100	26	25.51%	494
McMillan	88	16	44.64%	233	76	3	24.92%	317	69	12	31.15%	260	80	6	34.40%	250	123	18	56.18%	251
Meridian	170	15	44.36%	417	141	5	24.87%	587	184	44	49.78%	458	186	34	48.46%	454	261	59	65.84%	486
Paramount	33	9	8.32%	505	22	3	4.50%	556	37	18	10.76%	511	48	22	14.23%	492	70	21	19.57%	465
Pepper Ridge	78	2	15.53%	515	74	1	12.08%	621	108	42	28.36%	529	97	42	27.36%	508	135	32	35.46%	471
Peregrine	144	27	36.00%	475	119	8	21.17%	600	143	45	42.73%	440	163	50	45.42%	469	191	51	51.05%	474
Pioneer	44	16	10.08%	595	49	11	8.23%	729	62	43	15.89%	661	74	33	16.67%	642	107	31	21.00%	657
Pleasant View	21	7	6.90%	406	21	3	3.91%	614	13	11	3.76%	638	66	29	14.05%	676	103	54	20.10%	781
Ponderosa	104	23	27.25%	466	85	10	16.32%	582	102	54	35.62%	438	116	42	35.35%	447	122	42	39.14%	419
Prospect	70	24	16.73%	562	57	12	11.42%	604	58	30	16.45%	535	64	23	17.26%	504	88	29	25.27%	463
River Valley	99	14	23.99%	471	75	4	17.44%	453	142	47	42.57%	444	150	64	43.67%	490	222	36	55.01%	469
Seven Oaks	42	4	13.26%	347	51	11	10.18%	609	73	18	15.12%	602	57	20	13.16%	585	71	14	15.68%	542
Siena	62	14	12.30%	618	57	4	8.33%	732	68	33	15.71%	643	52	37	14.40%	618	84	20	18.37%	566
Silver Sage	64	9	25.44%	287	60	2	21.91%	283	128	36	50.31%	326	128	46	55.95%	311	108	29	55.24%	248
Spalding	66	13	13.10%	603	71	6	10.58%	728	74	46	17.75%	676	79	56	20.77%	650	106	27	21.77%	611
Star	81	18	16.26%	609	80	4	11.49%	731	139	38	26.62%	665	140	38	24.86%	716	215	43	33.86%	762
Summerwind	108	6	31.06%	367	93	4	22.61%	429	107	52	42.18%	377	126	31	42.78%	367	131	28	42.40%	375
Ustick	158	29	45.83%	408	153	4	31.34%	501	180	48	64.41%	354	219	40	65.24%	397	241	33	66.99%	409
Willow Creek	46	10	10.39%	539	51	3	8.42%	641	69	19	15.28%	576	61	43	19.12%	544	102	29	25.59%	512
Crossroads	44	11	40.15%	137	35	4	26.53%	147	37	20	46.72%	122	55	20	52.08%	144	53	6	48.36%	122
Pathways	*38*	*4*	28.97%	*145*	*39*	*2*	24.12%	*170*	*39*	*19*	40.00%	*145*	41	12	39.85%	133	42	22	50.00%	128
EMS	71	16	10.03%	867	79	10	9.31%	956	82	28	12.97%	848	76	27	12.22%	843	102	29	15.76%	831
HMS	88	29	10.48%	1116	91	20	9.74%	1140	79	48	11.89%	1068	109	40	14.24%	1046	139	50	18.79%	1006
LCMS	198	35	24.32%	958	205	22	21.76%	1043	241	67	34.65%	889	214	70	33.02%	860	310	59	41.18%	896
LHMS	184	38	21.81%	1018	209	20	19.05%	1202	215	103	30.58%	1040	252	92	33.59%	1024	296	83	38.52%	984
LSMS	180	31	24.28%	869	158	19	18.48%	958	161	52	26.96%	790	172	61	29.27%	796	207	75	35.70%	790
MMS	295	56	30.23%	1161	282	44	24.81%	1314	336	139	44.68%	1063	295	112	42.09%	967	374	105	49.84%	961
SMS	103	21	12.64%	981	106	21	12.51%	1015	85	44	14.46%	892	80	51	15.86%	826	136	46	22.01%	827
STMS	69	17	11.08%	776	72	13	9.32%	912	79	52	14.46%	906	98	27	13.13%	952	155	58	20.48%	1040
VMS	73	13	9.05%	950	80	15	8.83%	1076	113	47	15.37%	1041	119	53	16.10%	1068	162	45	19.22%	1077
CHS	293	46	17.38%	1950	343	32	16.86%	2224	354	105	24.74%	1855	322	86	23.37%	1746	438	89	30.25%	1742
EHS	105	25	5.97%	2176	78	13	4.79%	1899	75	23	5.51%	1778	104	28	7.39%	1786	149	45	11.02%	1760
MHS	332	60	20.00%	1960	316	47	17.56%	2067	304	117	24.81%	1697	376	103	26.45%	1811	431	127	32.09%	1739
MVHS	249	63	13.37%	2333	292	51	12.95%	2648	270	138	17.20%	2372	295	134	17.38%	2469	452	109	22.84%	2456
OHS					110	20	8.15%	1596	114	59	10.12%	1710	154	47	11.15%	1803	231	96	17.62%	1856
RMHS	168	58	8.94%	2529	128	36	7.55%	2171	104	63	8.99%	1857	140	73	11.34%	1878	205	74	15.15%	1842
RHS	87	28	13.20%	871	51	14	8.58%	758	116	47	19.18%	850	116	41	16.94%	927	176	53	26.32%	870
Central Academy	56	2	35.37%	164	52	4	28.14%	199	24	4	19.72%	142	28	7	22.73%	154	37	6	31.16%	138
Eagle Academy	50	8	34.12%	170	60	3	28.38%	222	59	9	36.17%	188	65	10	41.44%	181	74	9	52.53%	158
Meridian Academy	49	12	35.47%	172	53	8	28.24%	216	58	20	45.88%	170	63	22	48.57%	175	81	16	53.59%	181
Idaho Fine Arts Ac	13	2	7.32%	205	14	2	7.11%	225	15	10	9.77%	256	16	12	10.57%	265	37	9	17.62%	261
Charter High School	28	6	9.09%	374	32	7	9.40%	415	24	20	12.26%	359	33	17	13.74%	364	49	13	16.10%	385
Total Enrollment:	5,348	1,133	17.12%	37,856	5,280	641	13.50%	43,862	6,037	2,335	21.60%	38,754	6,527	2,234	22.57%	38,811	8,645	2,252	28.33%	38,466

Homeless Students

The West Ada School District was awarded a three-year McKinney-Vento Sub-grant totaling $66,000 ($22,000 annually) for the period 2020–2023. This funding supported the continuation of critical services for students experiencing homelessness, including:

- Authorization of free school breakfast and lunch.
- Coordination of district transportation to maintain enrollment at the school of origin.
- Training and oversight of adult mentors for homeless students in grades 8–12.
- Case management and referral to local community agencies for complex situations.
- Immediate enrollment assistance for unaccompanied youth without a legal guardian.

The District has successfully applied for and received this grant for the past three (3) consecutive years.

Major Accomplishments

Identification of Children and Youth Experiencing Homelessness: The chart below presents data spanning the past ten (10) years, highlighting progress in the identification of children and youth experiencing homelessness.

School Year	# of identified students who experience homelessness
2013-2014	442
2014-2015	420
2015-2016	436
2016-2017	545
2017-2018	692
2018-2019	629
2019-2020	544
2020-2021	494
2021-2022	545
2022-2023	728
2023-2024	833
2024-2025	693

Over the past decade, the West Ada School Counseling Department has cultivated a robust network of community resources to support unaccompanied students and families experiencing homelessness. To ensure ongoing awareness and coordination of available services, the District's Homeless Liaison and district social workers organize and facilitate a virtual Community Asset Meeting. This meeting is attended by school counselors, administrators, and representatives from various community non-profits and government agencies.

Additional Community Resources Available to Students Experiencing Homelessness:

Food:
All students identified as experiencing homelessness automatically qualify for free school breakfast and lunch. The Meridian Food Bank provides a Weekend Backpack Program, which is offered to every homeless student. Additional food banks and pantries—many sponsored by local churches—are accessible to families in Star, Eagle, Meridian, and Boise. Homeless Grant Social Workers and school counselors assist families and unaccompanied youth with applications for the Supplemental Nutrition Assistance Program (SNAP) through the Idaho Department of Health and Welfare.

School Supplies:
Strong partnerships with local businesses and non-profits—including the Meridian Kiwanis Club, the Assistance League of Boise, Project Kids, and other community organizations—enable the District to provide school supplies to students in need.

Clothing and Shoes:
The Assistance League of Boise supplies clothing and shoe vouchers for students in grades K–8 and recently extended this support to high school students. Additional clothing is provided by The Closet, a non-profit that offers free teen-sized clothing and shoes. Project Kids also contributes clothing and footwear for students experiencing homelessness.

Hygiene Items:
Hygiene supplies are distributed by Project Kids, Bridging the Gap, and the United Way to support the health and dignity of students experiencing homelessness.

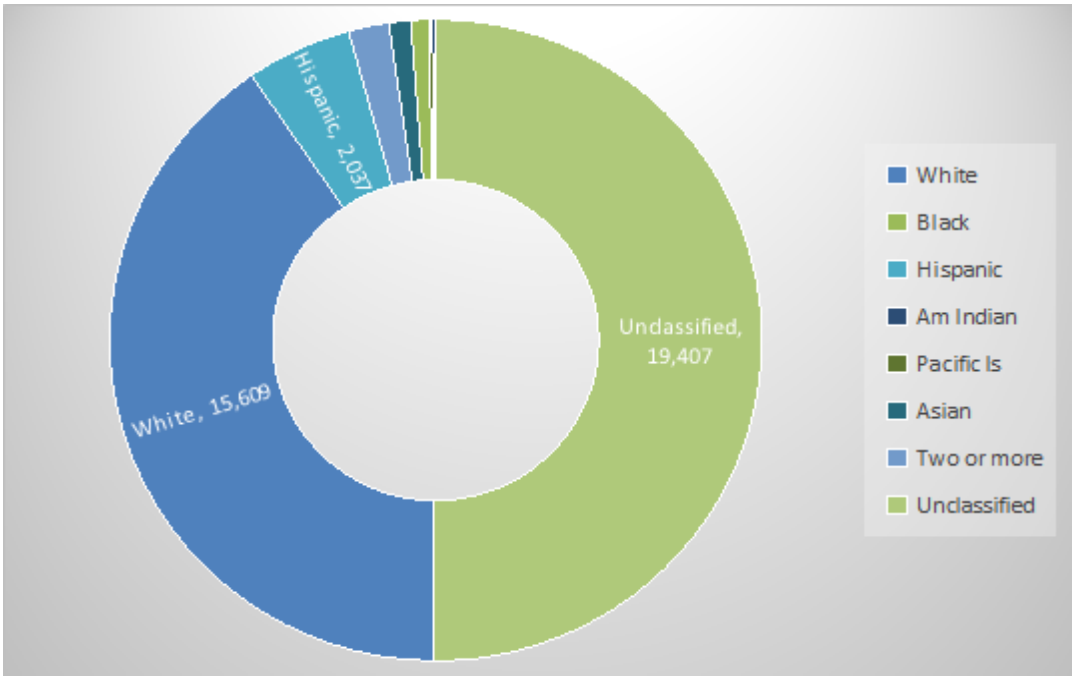
Housing:
While there are no emergency shelters within the boundaries of the West Ada School District, nearby options include Boise Rescue Mission's City Light Shelter and Valley Shelter, Interfaith Sanctuary, Hay's Shelter, and the Women's and Children's Alliance. The CATCH program (Charitable Assistance to Community's Homeless), a housing-first initiative, supports eligible families under the HUD definition of homelessness. Other housing assistance is available through Project Kids, the Morrison Knudsen Foundation, and Navigation, which help with deposits and first month's rent. The West Ada Education Foundation's *Housing + High School = Success* program offers stipends to unaccompanied youth. Mana Services and Gem Friends also provide housing support for this vulnerable population.

General Needs:
Purposity, a web-based app, has become an invaluable resource by allowing school counselors and social workers to post student needs—such as clothing, shoes, coats, and school supplies—for community fulfillment. Community members purchase and ship items directly via Amazon.com, making it a convenient and effective way to support students.

Student Ethnicity

2025-2026

	Male		Female	
	Percent	Enrollment	Percent	Enrollment
White	17.99%	6,875	16.85%	6,437
Black	0.40%	151	0.37%	140
Hispanic	2.40%	916	2.35%	896
Am Indian	0.09%	33	0.06%	24
Pacific Is	0.09%	34	0.07%	25
Asian	0.47%	179	0.47%	178
Two or more	0.86%	327	0.87%	332
Unclassified	28.99%	11,076	27.70%	10,585
Total	**51.27%**	**19,591**	**48.73%**	**18,617**



All Funds

Staff History

As of September 30 each year

	2020-2021 FTE	2021-2022 FTE	2022-2023 FTE	2023-2024 FTE	2024-2025 FTE	2025-2026 Proposed FTE	Difference
Superintendent	1.0	1.0	2.0	1.0	1.0	1.0	-
Asst Superintendent	2.0	2.0	1.0	1.0	1.0	1.0	-
Director	1.0	1.0	1.0	1.0	2.0	2.0	-
Supervisor/Coordinator	20.9	30.0	26.4	25.4	26.4	26.4	-
Principal	57.9	58.5	59.3	57.8	58.1	58.1	-
Assistant Principal (Includes Elem Prin Interns)	46.1	43.5	46.1	47.2	49.0	49.0	-
Administration Total	128.8	136.0	135.8	133.4	137.5	137.5	-
Teacher	2,026.3	2,100.0	2,117.8	2,077.4	2,071.7	2,071.7	-
Instructional Coordinator	20.0	22.4	16.0	16.0	16.5	16.5	-
Education Media Generalist	17.0	18.0	19.0	19.0	19.0	19.0	-
Counselor	102.9	107.8	107.3	107.6	107.8	107.8	-
School Psychologist	21.0	20.5	18.4	20.8	21.8	21.8	-
Physical Therapist	3.3		5.1	5.0	5.0	5.0	-
Speech/Language Pathologist	22.0	17.9	17.6	17.3	20.9	20.9	-
School Social Worker	1.9	2.8	4.8	6.0	5.9	5.9	-
School Nurse	30.7	37.2	38.7	36.3	38.1	38.1	-
Occupational/Physical Therapist	3.0	13.5	8.4	8.4	8.6	8.6	-
Instructional Total	2,248.1	2,340.1	2,353.0	2,313.7	2,315.2	2,315.2	-
Total Certified	2,377.0	2,476.1	2,488.8	2,447.0	2,452.7	2,452.7	-
Business Manager/District Clerk	2.7	2.6	3.6	4.5	3.1	3.1	-
Clerk-Board of Trustees	0.9	0.9	0.9	0.7	0.9	0.9	-
Office Support Personnel - District	28.7	33.5	31.9	31.9	31.5	31.5	-
Purchasing/Warehouse Personnel	2.7	2.7	2.7	2.7	1.8	1.8	-
Office Support Personnel - Building	99.3	114.8	132.7	129.7	137.9	137.9	-
Human Resource Services	3.5	6.8	5.0	6.9	6.9	6.9	-
Public Information	5.5	5.6	7.3	8.5	7.7	7.7	-
Grant Writer-Special Projects			0.9	0.3	0.7	0.7	
Custodian Supervisor	66.2	68.8	77.5	80.5	94.8	94.8	-
Custodial Personnel	108.3	72.1	88.1	114.7	140.3	140.3	-
Child Nutrition Supervisor	3.5	3.8	4.4	4.4	4.4	4.4	-
Child Nutrition Manager	30.5	34.1	31.8	33.4	33.2	33.2	-
Child Nutrition Food Preparation	32.7	47.8	46.9	43.4	44.0	44.0	-
Child Nutrition Other	27.9	33.6	33.1	35.2	35.6	35.6	-
Buildings/Grounds Supervisor	6.7	6.6	9.1	9.9	11.7	11.7	-
Buildings/Grounds Personnel	29.9	25.1	24.7	31.4	42.2	42.2	-
Instructional Assistant - Regular Ed	41.1	37.0	39.1	40.2	39.8	39.8	-
Instructional Assistant - Special Ed	222.9	218.5	229.5	266.3	288.7	288.7	-
Instructional Assistant - Title I	12.2	14.9	12.5	11.3	10.9	10.9	-
Instructional Assistant - ESL/LEP	3.2	2.5	4.2	5.2	1.8	1.8	-
Instructional Assistant - Technology	15.3	15.2	20.5	21.8	21.6	21.6	-
Interpreter - Hearing Impaired	10.5	8.7	9.1	9.7	9.3	9.3	-
Health Care Assistant	4.7	8.6	12.4	23.2	22.8	22.8	-
Library Assistant	31.2	31.1	33.8	33.9	33.8	33.8	-
Occupational Therapist	3.7	0.7	0.7	0.7	1.4	1.4	-
Physical Therapist	0.5						-
Pupil Transportation Supervisor	0.9	0.9	2.5	3.5	5.3	5.3	-
Pupil Transportation School Bus Asst	0.3	0.3					-
Pupil Transportation - School Bus Driver	0.7	0.7	0.7	0.7	0.7	0.7	-
Pupil Transportation - School Bus Dr Trnr							-
Safe Environment Personnel - Security Personnel	6.5	7.7	8.8	8.8	13.2	13.2	-
Safe Environment Personnel - Crossing Guards	9.3	9.2	10.4	10.1	13.6	13.6	-
Safe Environment Personnel - Attendance	5.3	7.5	7.7	8.9	9.9	9.9	-
Playground/Noon Duty/Hall Assistants	41.7	33.8	37.2	43.3	57.0	57.0	-
Special Project Personnel	2.1	2.1	1.4	1.3	1.3	1.3	-
IT (Technology)/Data Analysis Personnel	11.1	10.1	9.7	12.9	15.0	15.0	-
Other Classified Staff					2.2	2.2	-
Computer Technology Technicians	32.0	36.5	29.2	39.7	41.3	41.3	-
Total Classified	904.2	904.6	970.0	1,079.8	1,186.2	1,186.2	-
District Totals	3,281.2	3,380.7	3,458.8	3,526.8	3,638.9	3,638.9	-

NOTES:

Classified staff FTE calculation for IBEDS purposes is: total hours per year divided by 2,080 hours.
Source: https://www.sde.idaho.gov/finance/

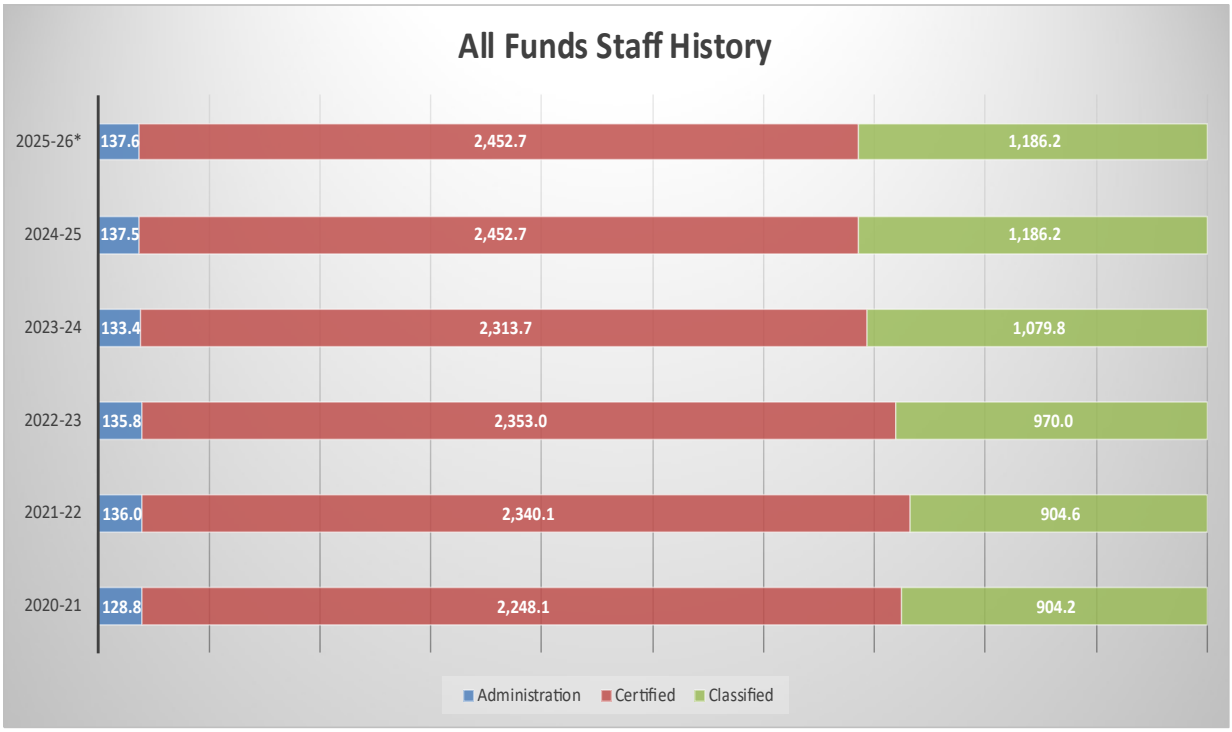
All Funds Staff History

A summary of staff history across all funds is provided below. The reduction in staffing levels reflects adjustments made to align classroom staffing with decreased student enrollment.

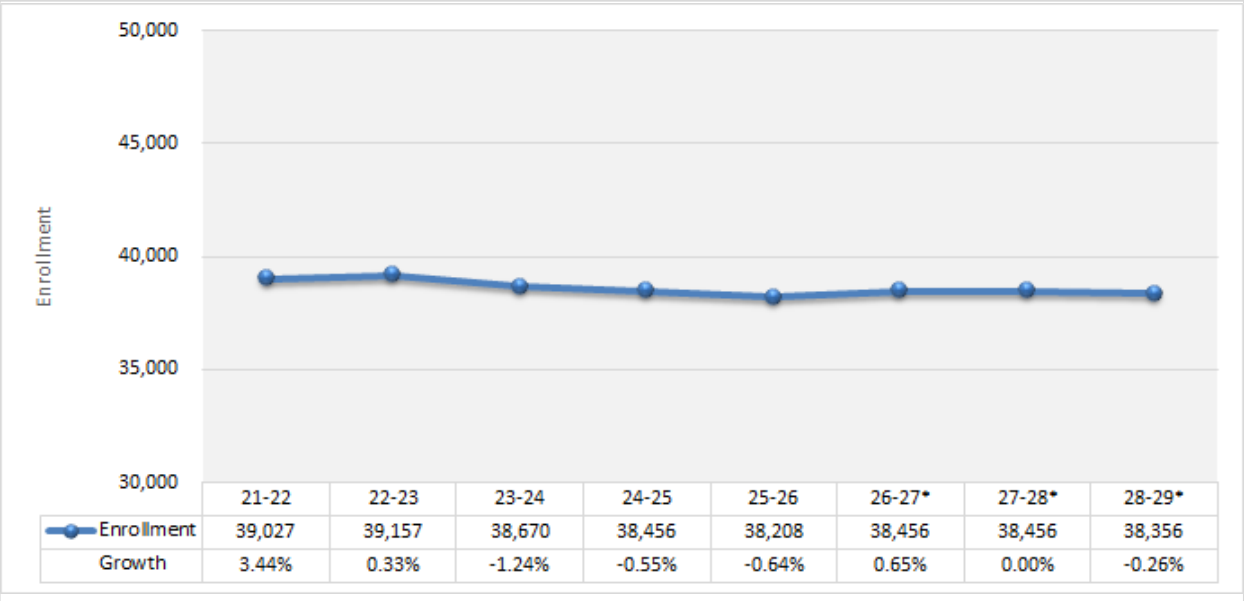
FTE (Full Time Equivalent)

	Administration	Certified	Classified	Total Staff
2020-21	128.8	2,248.1	904.2	3,281.1
2021-22	136.0	2,340.1	904.6	3,380.7
2022-23	135.8	2,353.0	970.0	3,458.8
2023-24	133.4	2,313.7	1,079.8	3,526.9
2024-25	137.5	2,452.7	1,186.2	3,776.4
2025-26*	137.6	2,452.7	1,186.2	3,776.5

**projected*



Enrollment History and Projection



	21-22	22-23	23-24	24-25	25-26	26-27*	27-28*	28-29*
Enrollment	39,027	39,157	38,670	38,456	38,208	38,456	38,456	38,356
Growth	3.44%	0.33%	-1.24%	-0.55%	-0.64%	0.65%	0.00%	-0.26%

Enrollment projections play a critical role in the development of the District's General Fund budget, as student attendance directly influences the level of state financial support received by Idaho school districts. As such, District administrators approach enrollment forecasting with great care and diligence. A variety of factors are considered when developing these projections, including:

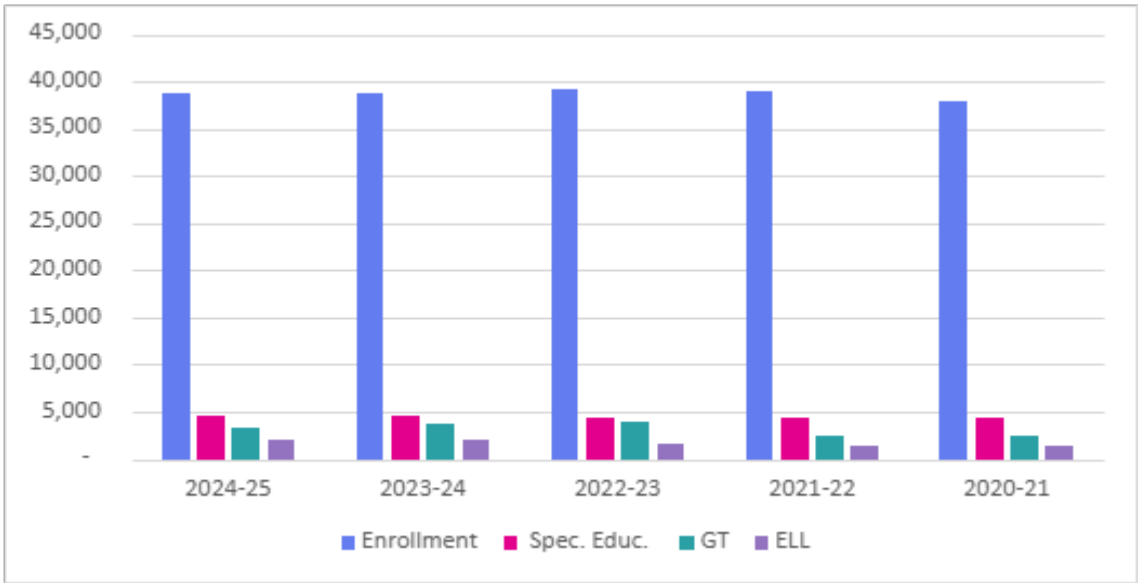
- Current enrollment figures
- Historical student population growth trends
- Advancement of students to the next grade level
- Dropout rates at the secondary level
- School building capacity
- New residential development, including platted subdivisions and ongoing construction
- The opening of charter or private schools within the District's boundaries

In evaluating these factors, District administrators adopt a practical and balanced approach—avoiding overly conservative or overly optimistic estimates—in favor of projections that are both reasonable and data-informed.

The enrollment estimates for the 2025–2026 school year was developed by advancing each grade level cohort forward by one grade. Kindergarten enrollment was projected using the number of pre-registered students, adjusted based on historical percentages of actual fall enrollment.

Other Student Enrollment Populations

The graph on the following page presents a five-year history of total District enrollment, along with the number of students served in special education, English Language Learner (ELL), and gifted and talented programs.



The special education population decreased slightly from 4,676 students in the 2023–2024 school year to 4,573 in 2024–2025.

The number of Multilingual Learner (ML) students—previously referred to as English Learners (EL)—increased from 1,941 to 2,069. ML students are those who speak, hear, or regularly interact with languages other than English in their homes or daily lives. Currently, over eighty-one different languages are spoken within the boundaries of the West Ada School District. As part of a district restructuring in the 2024–2025 school year, all ML students, both elementary and secondary, are now served at their boundary (neighborhood) schools. Each school with identified ML students receives appropriate staffing and support. Additional funding is allocated to address the more intensive needs of students in their first year in the United States. While state and federal funds contribute to serving the ML population, the majority of resources are provided through the District's General Fund.

The gifted and talented student population fluctuates throughout the year as students qualify for services. This count includes those formally qualified for gifted and talented services as well as students in kindergarten and first grade undergoing the identification process.

The gifted and talented program is supported by General Fund resources. In the 2024–2025 school year, the District identified 3,220 students eligible for gifted and talented services, representing approximately nine percent (9%) of the District's total enrollment.

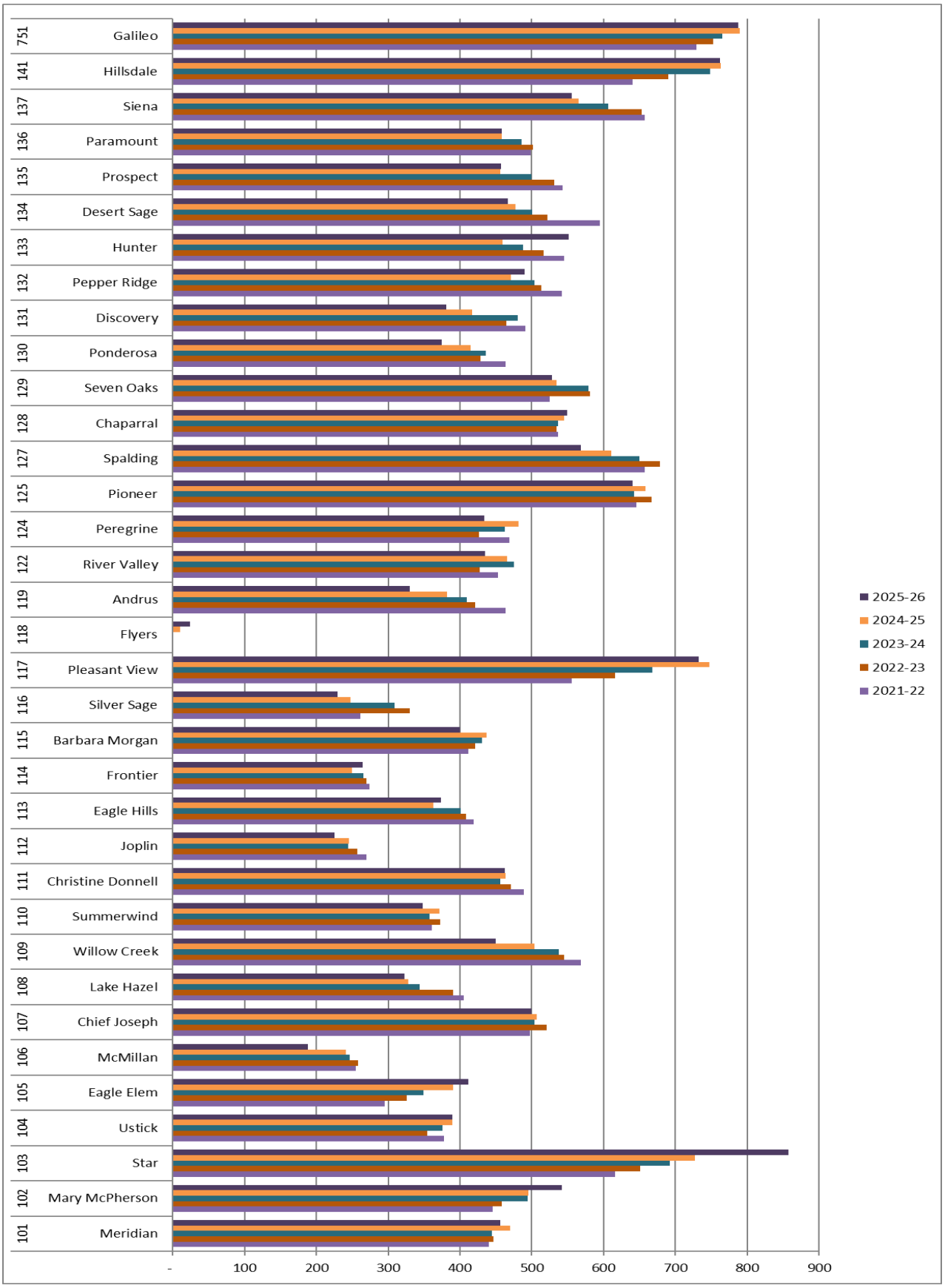
DISTRICT ENROLLMENT SUMMARY

5 YEAR COMPARISON

ELEMENTARY SCHOOLS DETAIL

School Name	2021-22	2022-23	2023-24	2024-25	2025-26
101 Meridian	440	447	444	470	456
102 Mary McPherson	446	458	494	495	542
103 Star	616	651	692	727	857
104 Ustick	378	354	376	389	389
105 Eagle Elem	295	326	349	390	412
106 McMillan	255	258	247	241	188
107 Chief Joseph	497	521	504	507	500
108 Lake Hazel	405	390	344	328	323
109 Willow Creek	568	545	538	504	450
110 Summerwind	361	372	358	371	348
111 Christine Donnell	489	471	456	464	463
112 Joplin	270	257	244	245	225
113 Eagle Hills	419	409	401	363	374
114 Frontier	274	270	266	250	264
115 Barbara Morgan	412	421	431	437	400
116 Silver Sage	261	330	309	248	230
117 Pleasant View	556	616	668	747	732
118 Flyers				10	24
119 Andrus	464	421	410	382	330
122 River Valley	453	428	475	466	435
124 Peregrine	469	426	462	482	434
125 Pioneer	646	667	643	658	640
127 Spalding	657	678	650	611	568
128 Chaparral	537	535	537	545	549
129 Seven Oaks	525	581	579	534	528
130 Ponderosa	464	429	436	415	375
131 Discovery	491	465	481	417	381
132 Pepper Ridge	542	513	504	471	490
133 Hunter	545	516	488	459	551
134 Desert Sage	595	522	501	477	467
135 Prospect	543	531	500	456	457
136 Paramount	498	502	486	458	458
137 Siena	657	653	607	565	556
141 Hillsdale	640	690	748	763	762
751 Galileo	729	753	765	790	788

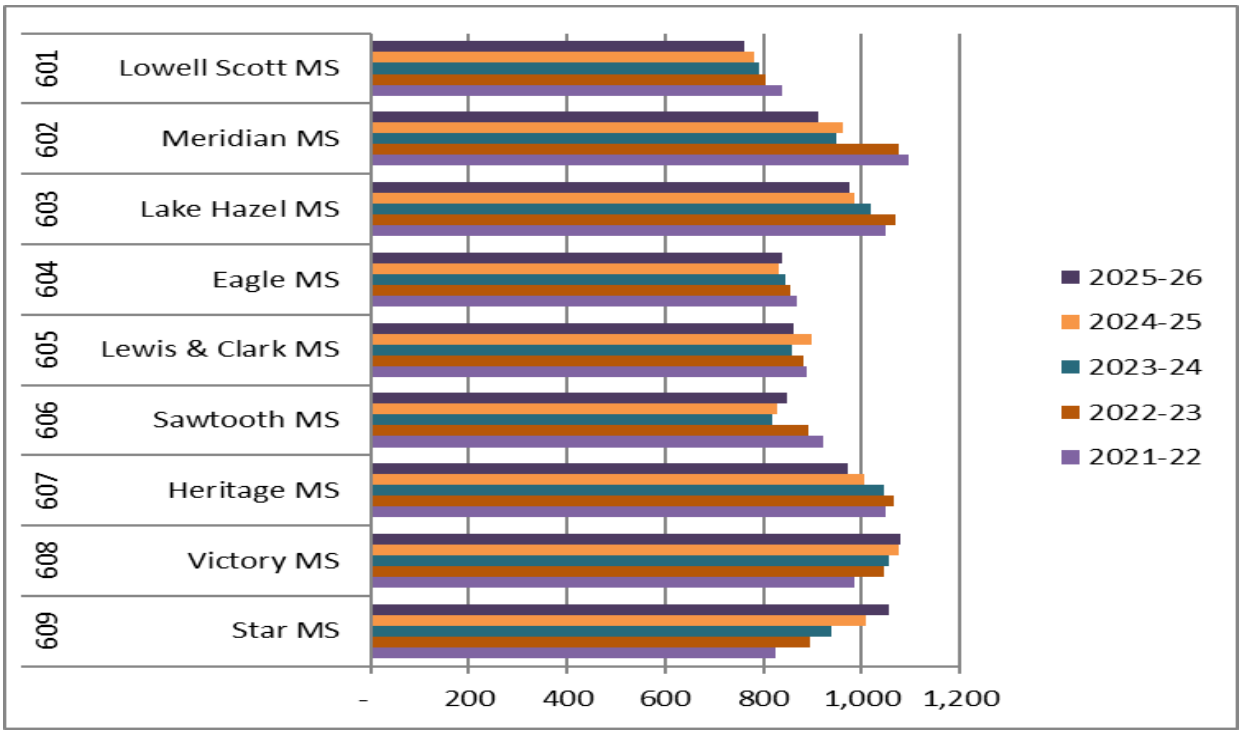
ELEMENTARY SCHOOLS GRAPHED



MIDDLE SCHOOLS DETAIL

School Name	2021-22	2022-23	2023-24	2024-25	2025-26
609 Star MS	825	894	938	1,010	1,055
608 Victory MS	985	1,047	1,057	1,075	1,081
607 Heritage MS	1,049	1,066	1,047	1,006	973
606 Sawtooth MS	923	893	819	829	850
605 Lewis & Clark MS	887	881	860	899	862
604 Eagle MS	869	855	845	833	837
603 Lake Hazel MS	1050	1069	1020	986	976
602 Meridian MS	1095	1077	950	961	912
601 Lowell Scott MS	840	806	793	780	760

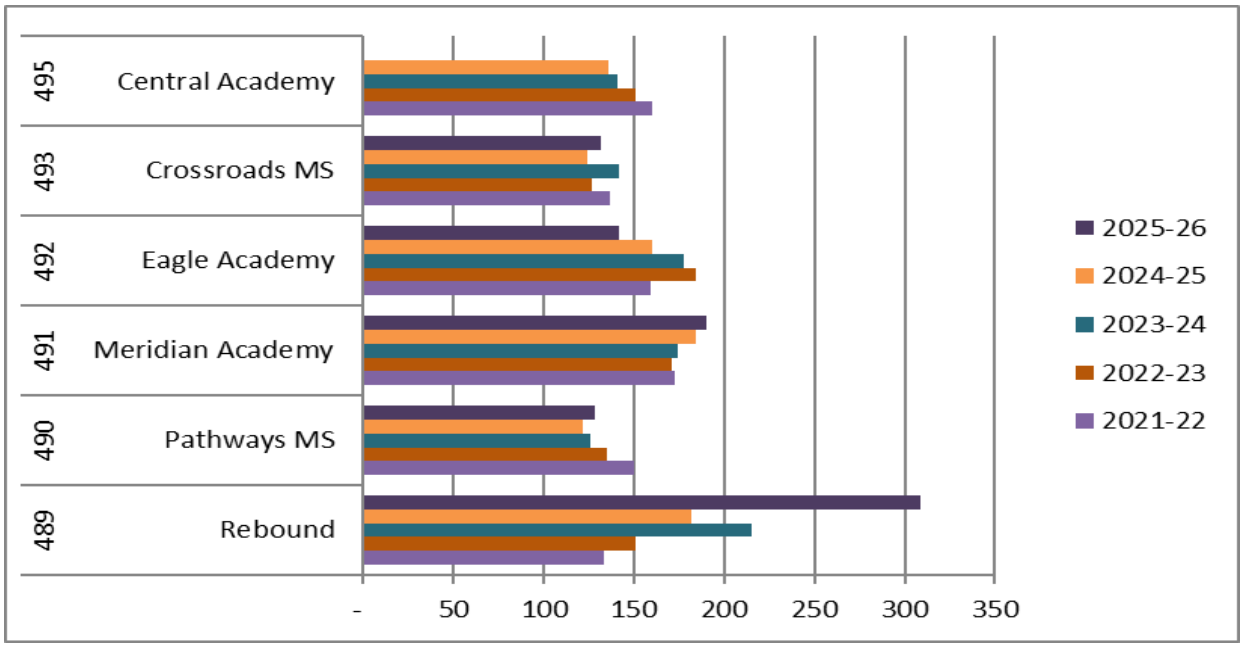
MIDDLE SCHOOLS GRAPHED



ALTERNATIVE SCHOOLS DETAIL

	School Name	2021-22	2022-23	2023-24	2024-25	2025-26
489	Rebound	133	151	215	182	309
490	Pathways MS	150	135	126	122	128
491	Meridian Academy	173	171	174	184	190
492	Eagle Academy	159	184	178	160	142
493	Crossroads MS	137	127	142	124	132
495	Central Academy	160	151	141	136	-

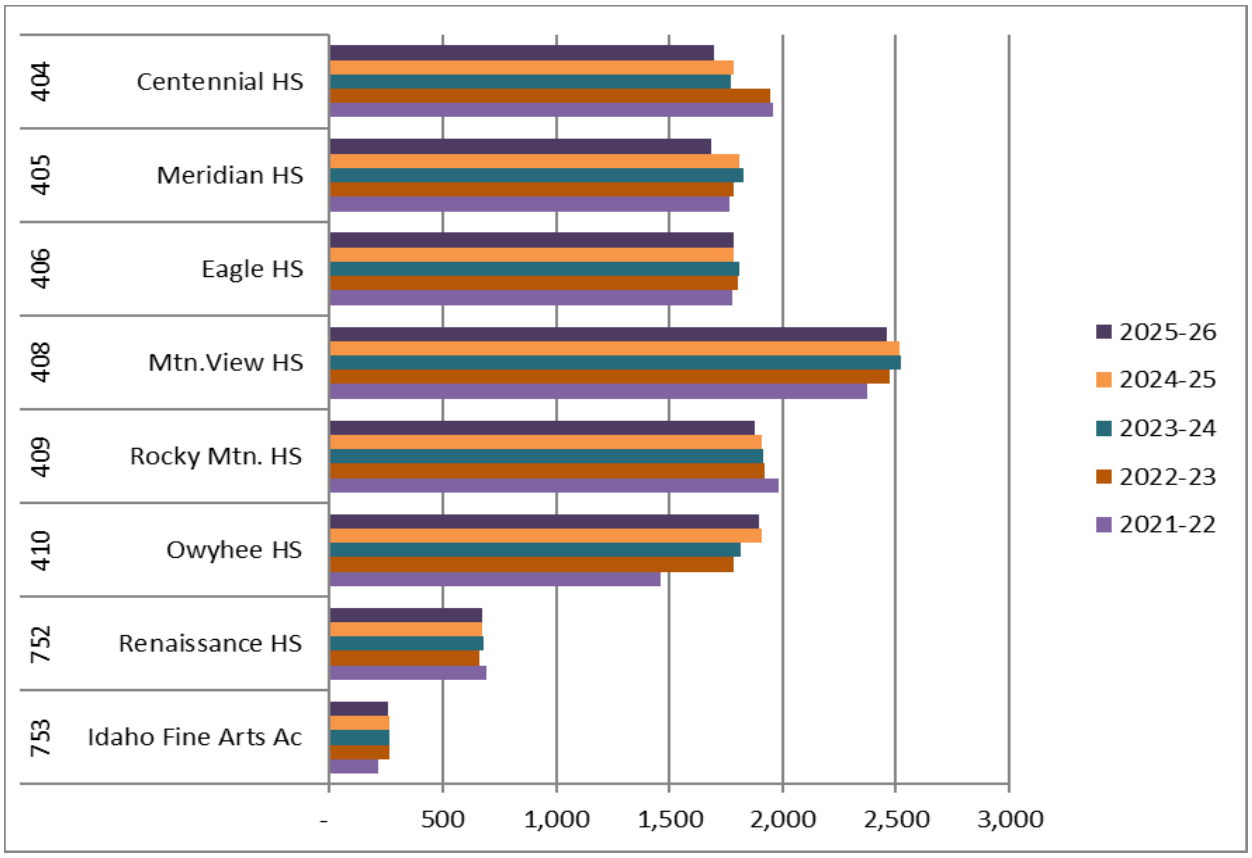
ALTERNATIVE SCHOOLS GRAPHED



HIGH SCHOOLS DETAIL

	School Name	2020-21	2021-22	2022-23	2023-24	2024-25
404	Centennial HS	1,807	1,958	1,943	1,774	1,753
405	Meridian HS	1,797	1,763	1,783	1,826	1,776
406	Eagle HS	2,028	1,778	1,805	1,807	1,782
408	Mtn.View HS	2,170	2,373	2,471	2,519	2,475
409	Rocky Mtn. HS	2,374	1,984	1,923	1,916	1,865
410	Owyhee HS		1,460	1,782	1,816	1,887
752	Renaissance HS	705	694	663	683	668
753	Idaho Fine Arts Ac	200	213	265	265	260
	Total	**11,081**	**12,223**	**12,635**	**12,606**	**12,466**

HIGH SCHOOLS GRAPHED



VIRTUAL SCHOOL

	School Name	2020-21	2022-23	2023-24	2024-25	2025-26
615	Virtual School House	1,018	619	464	571	539

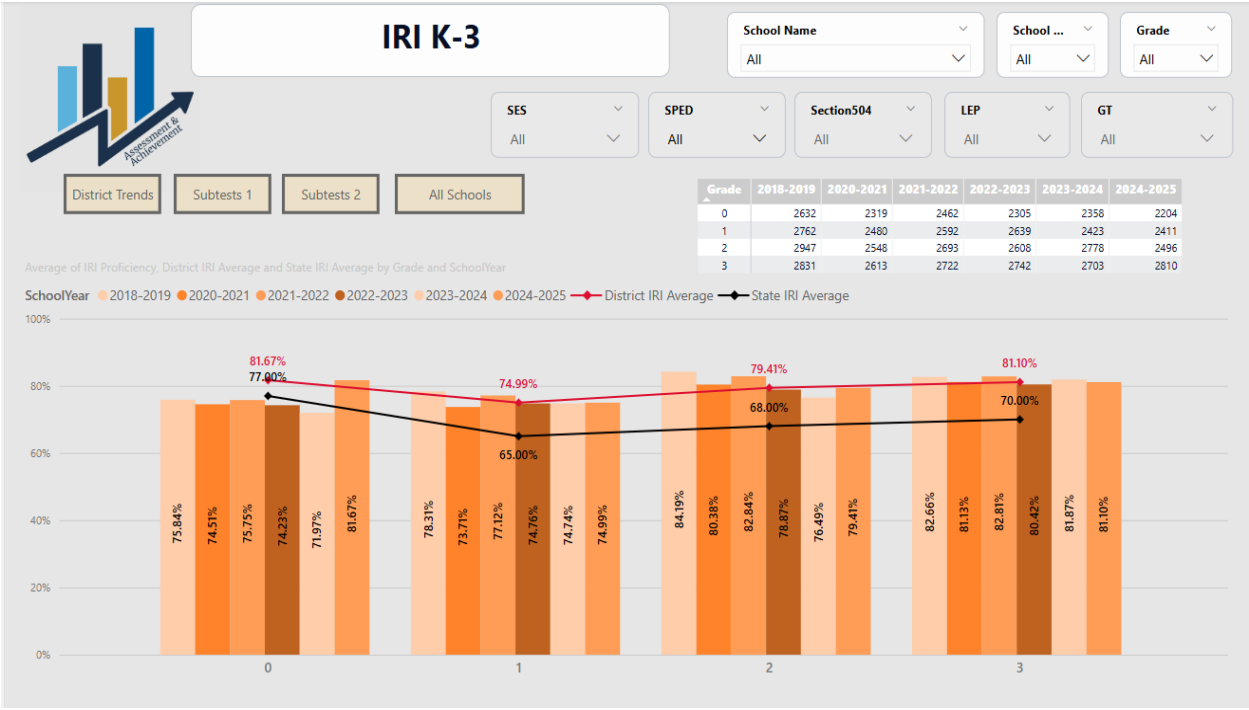
District Performance Measures – Using Data for Decision Making

Idaho Academic Indicators of College and Career Readiness

The Every Student Succeeds Act (ESSA), a bipartisan measure reauthorizing the 50-year-old Elementary and Secondary Education Act (ESEA), was signed by President Obama on December 10, 2015. ESSA requires each SEA to have an accountability system that is State-determined and based on multiple measures, including at least one measure of school quality or student success and, at a State's discretion, a measure of student growth. To comply with the federal requirement, the Idaho State Board of Education determined the Idaho Reading Indicator, the Idaho Standards Achievement Test (ISAT) and the Graduation rate would be used to measure and report students' proficiency status in relation to the Idaho Core Standards which indicate student's College and Career Readiness.

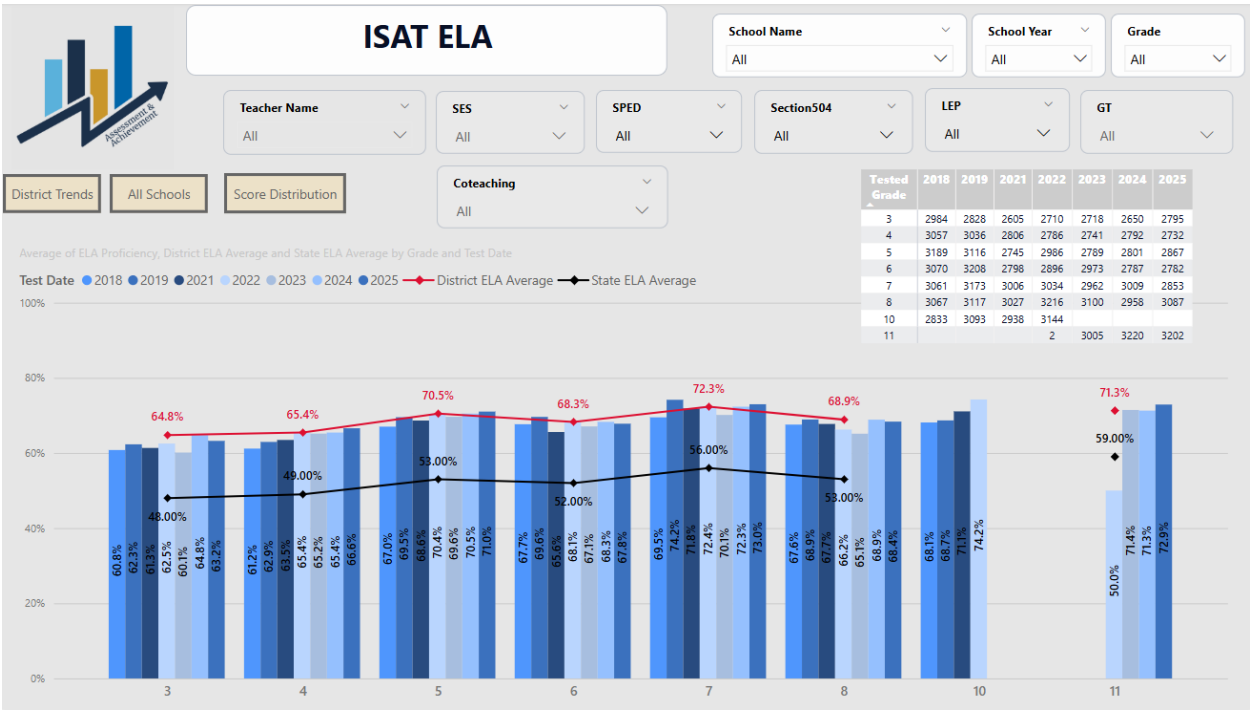
Idaho Reading Indicator (IRI)

Idaho's Reading Indicator (IRI) is administered to all K-3 public school students. IRI is an early reading screener and diagnostic assessment. Thes screener is mandatory for Idaho public school students in the Fall and Spring. Progress monitoring is available to all students monthly.

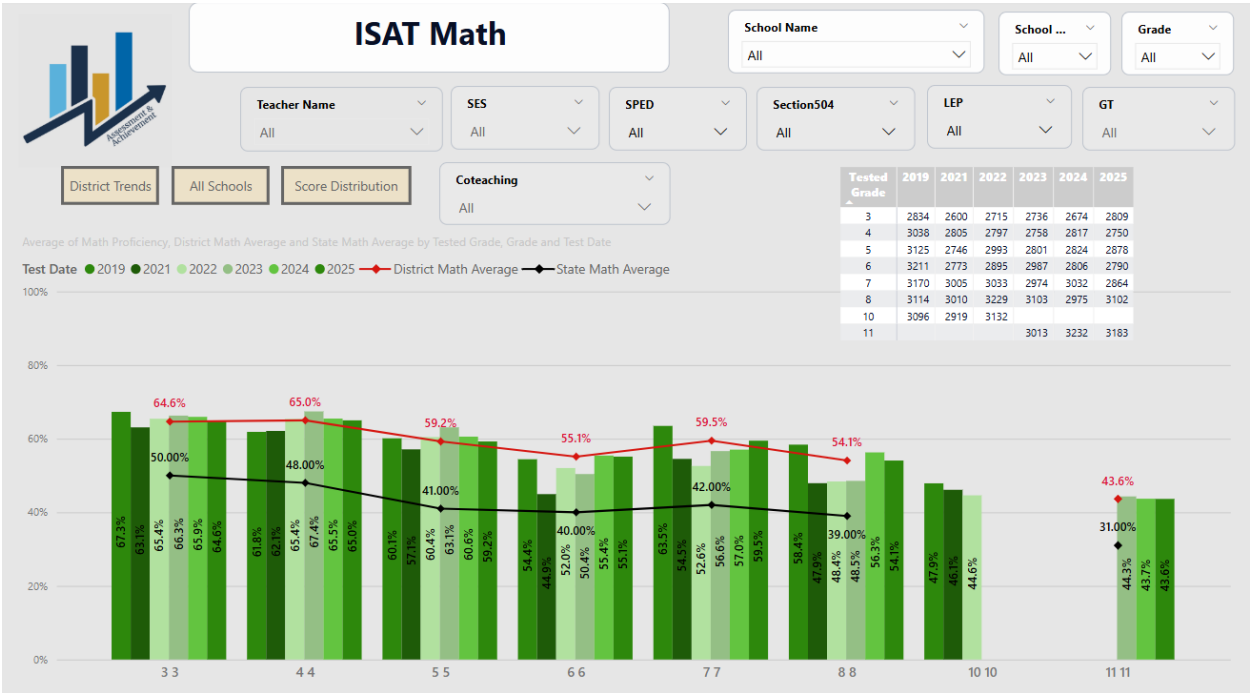


Idaho Standards Achievement Test (ISAT)

This is the tenth year our students have taken the ISAT. This assessment uses different types of questions, including constructed responses, to measure a student's achievement in each subject area (Math, ELA, and Science). Administered online, ISAT will adapt to each student's ability, providing parents and teachers with information about what students are learning compared to Idaho Core Standards.



Tested Grade	2018	2019	2021	2022	2023	2024	2025
3	2984	2828	2605	2710	2718	2650	2795
4	3057	3036	2806	2786	2741	2792	2732
5	3189	3116	2745	2986	2789	2801	2867
6	3070	3208	2798	2896	2973	2787	2782
7	3061	3173	3006	3034	2962	3009	2853
8	3067	3117	3027	3216	3100	2958	3087
10	2833	3093	2938	3144			
11				2	3005	3220	3202



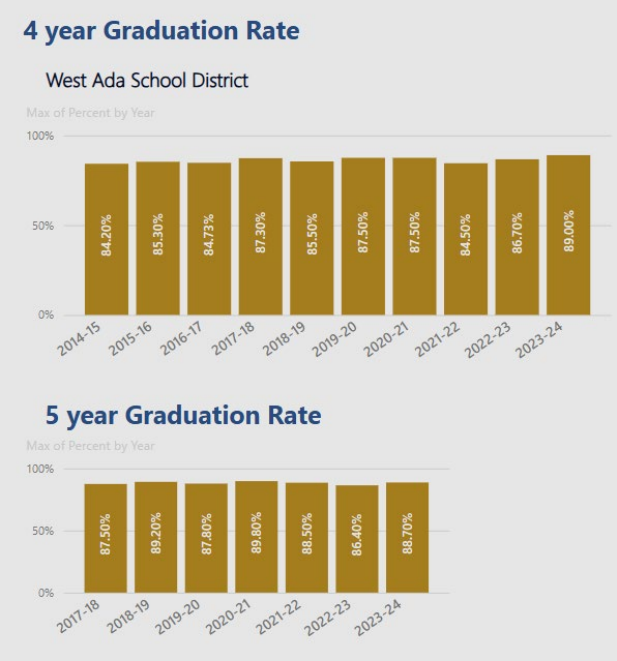
Tested Grade	2019	2021	2022	2023	2024	2025
3	2834	2600	2715	2736	2674	2809
4	3038	2805	2797	2758	2817	2750
5	3125	2746	2993	2801	2824	2878
6	3211	2773	2895	2987	2806	2790
7	3170	3005	3033	2974	3032	2864
8	3114	3010	3229	3103	2975	3102
10	3096	2919	3132			
11				3013	3232	3183

High School Graduation Rate

Idaho utilizes the federally mandated cohort graduation model. Under this model, all students who enter as first-time first-year students, along with any students who officially transfer into the cohort during their high school tenure, are included in the cohort count. Students who officially transfer out are excluded from the cohort and the graduation rate calculation.

The State relies on ISEE data to calculate graduation rates; therefore, schools must maintain appropriate documentation for any students who transfer out and do not subsequently enroll in another Idaho public school. Graduation rate data is reported on a one-year delay, allowing the State to identify non-graduates and giving schools the opportunity to submit documentation to ensure students who meet exemption criteria are properly excluded from the cohort.

Cohort Graduation Rate & Go-On Rate



Other Academic Indicators

Performance Metric	2024-25 Performance Targets (previously chosen by LEA)	SY 2024-25 Results (if available)	2025-26 Performance Targets (LEA Chosen)
Number of high school students who graduate with an associate's degree and/or CTE certificate.	CTE: 755 AA Degree: 160	CTE: 957 AA Degree: 145	CTE: 1000 AA Degree: 160

Student Survey Data

This Student Experience Survey provides students with an opportunity to share their perspectives on their educational experience. Students' perceptions are key to improving learning environments and guiding the District's continuous improvement efforts.

Similarly, the Parent Experience Survey collects feedback from parents regarding their child's educational experience. This information supports the District in identifying strengths and areas for improvement to better serve families.

The results of both the Student and Parent Experience Surveys should be used to inform instructional strategies, enhance school climate, and support decision-making processes at both the school and district levels.

A few examples from each survey are provided below.

Student Experience Survey

West Ada School District: Student Experience Survey

Table 4. Item Top Box and Overall Top Box by Survey Administration

		Fall 2024	Δ
1	I believe my learning is important at my school.	36.56%	
2	I enjoy specials or electives.	39.60%	
3	I believe my teachers care about me.	33.47%	
4	I feel safe at my school.	28.46%	
5	I believe school rules are consistently enforced.	23.00%	
6	I think my school is clean.	15.88%	
7	I believe my principal is a good leader.	41.81%	
8	I feel safe on the bus (only answer if you ride the bus).	21.48%	
9	I feel there are healthy food choices for me to eat at lunch.	17.58%	
10	I know how to get help when I have a problem.	31.36%	
11	I set learning goals and track my progress.	19.38%	
12	I believe my teachers challenge me to think.	30.14%	
13	I believe my teachers ask me how I learn best.	17.54%	
14	I believe my teachers recognize me for good work.	24.31%	
15	I feel students are nice or show respect to each other at my school.	11.12%	
16	I like going to my school each day.	17.51%	
18	I believe my family is treated nicely or with respect at my school.	35.92%	
19	I regularly receive feedback from my teachers about my academic progress.	20.09%	
20	I have opportunities to be successful at my school.	38.75%	

Note: Δ is the difference between the current administration and the previous administration.

Parent / Caregiver Experience Survey

West Ada School District: Parent / Caregiver Experience Survey

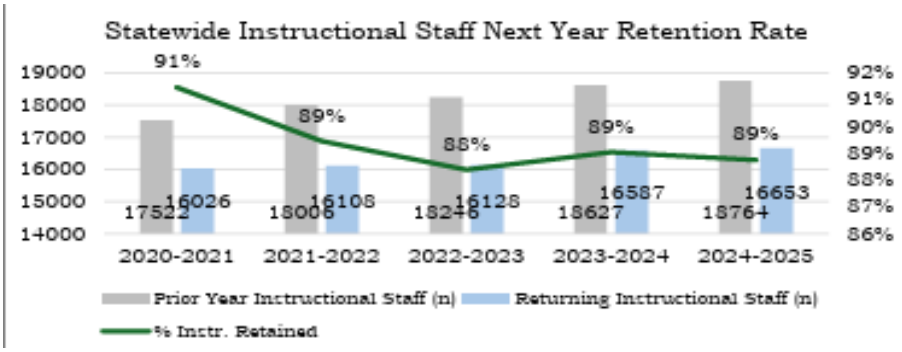
Table 4. Item Top Box and Overall Top Box by Survey Administration

▲		Fall 2024	Δ
1	I believe my child's learning is a high priority at this school.	39.30%	
2	I believe school rules are enforced consistently at this school.	29.48%	
3	I regularly receive feedback from school staff on how well my child is learning.	23.77%	
4	I am treated with respect at this school.	45.32%	
5	I believe my child has every opportunity to be successful at this school.	37.99%	
6	I believe my child has the necessary classroom supplies and equipment for effective learning.	40.48%	
7	I believe this school positively impacts my child's growth and development.	37.28%	
8	I believe this school provides a safe environment for my child to learn.	37.77%	
9	I believe my child is recognized for good work and behavior at this school.	34.51%	
10	I believe the school is clean and well maintained.	44.62%	
11	I believe the teachers, staff, and administration at this school demonstrate a genuine concern for my child.	39.62%	
12	I am proud to say I have a child at this school.	40.93%	
13	I receive positive phone calls, emails, or notes about my child from the school.	21.58%	
14	I feel comfortable approaching school administration.	39.39%	
15	I believe school administration make decisions that are in the best interest of children and families.	32.21%	

Note: Δ is the difference between the current administration and the previous administration.

Teacher Retention Rate

Statewide, Idaho's teacher retention rate remained unchanged from the previous year at eighty nine percent (89%), which is below the national average. The teacher retention rate for the West Ada School District is eighty-six-point seven percent (86.7%) for the 2024-2025 fiscal year.



Source: [Idaho State Board of Education]



2024-2025



Historical Section

CAMBELLE HARPER
LOWELL SCOTT MIDDLE SCHOOL

HISTORICAL SECTION

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WEST ADA SCHOOL DISTRICT: A HISTORY

Serving the Treasure Valley since 1950

The Development and Progression of the District

The District was created as part of a reorganization initiative that decreased the number of school districts in Idaho from 1,082 in 1945 to 301 by 1950. It included all or parts of thirty-three school districts in the vicinity of Meridian, Eagle, and Star. Since its inception in 1950, the District has experienced three name changes. Initially named Class A School District No. 2 from 1950 to 1952, it transitioned to Joint Class A School District No. 2 after incorporating land from the former Roosevelt District No. 41 in Canyon County, a title it maintained until 1963. On July 1, 1963, it was officially renamed Joint School District No. 2. Over time, the area's rural character has gradually shifted to a more suburban environment.

Despite its official designation as Joint School District No. 2, the District has often been informally referred to as the Meridian School District. In June 2014, the Board approved a recommendation to change the name to West Ada School District. This update reflected the changing communities served by the District. Today, the District services residents of Boise, Eagle, Garden City, Kuna, Meridian, and Star. The name change aimed to better represent these surrounding areas and to cultivate a sense of ownership and engagement within the District.

Photo above: The Pine Street School was a Meridian Centennial project established in 1993. This initiative came to life thanks to the efforts of numerous local residents who envisioned a replica of a traditional school that the District could utilize for educational purposes with its grade school students. Initially constructed at the Rural High School to accommodate overflow classes, the building was later relocated to the Meridian Grade School grounds following the addition of a gymnasium at the high school in 1937.

West Ada School District

History of School Board Members
2005–Present

Year	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5
2025-2026	Lori Ann Frasure	Evelyn McCullough	Angie Redford	David Binetti	Rene Ozuna
2024-2025	Lori Ann Frasure	Lucas Baclayon	Angie Redford	David Binetti	Rene Ozuna
2023-2024	Lori Ann Frasure	Lucas Baclayon	Angie Redford	David Binetti	Rene Ozuna
2022-2023	Lori Ann Frasure	Lucas Baclayon	Angie Redford	David Binetti	Rene Ozuna
2021-2022	Ed Klopfenstein	Amy Johnson	Sheena Buffi	Rusty Coffelt	Rene Ozuna
2020-2021	Ed Klopfenstein	Amy Johnson	Steve Smylie	Dr. Philip Neuhoff	Rene Ozuna
2019-2020	Ed Klopfenstein	Mike Vuittonet	Steve Smylie	Dr. Philip Neuhoff	Rene Ozuna
2018-2019	Ed Klopfenstein	Mike Vuittonet	Steve Smylie	Dr. Philip Neuhoff	Rene Ozuna
2017-2018	Ed Klopfenstein	Mike Vuittonet	Steve Smylie	Dr. Philip Neuhoff	Rene Ozuna
2016-2017	Ed Klopfenstein	Mike Vuittonet	Steve Smylie	Dr. Philip Neuhoff	Rene Ozuna
2015-2016	Tina Dean	Mike Vuittonet	Carol Sayles	Dr. Julie Madsen	Dr. Russell Joki
2014-2015	Tina Dean	Mike Vuittonet	Carol Sayles	Anne Ritter	Janet Calinsky
2013-2014	Tina Dean	Mike Vuittonet	Carol Sayles	Anne Ritter	Janet Calinsky
2012-2013	Reid Olsen	Mike Vuittonet	Loraine Hand	Anne Ritter	Janet Calinsky
2011-2012	Reid Olsen	Mike Vuittonet	Loraine Hand	Anne Ritter	Janet Calinsky
2010-2011	Reid Olsen	Mike Vuittonet	Loraine Hand	Anne Ritter	Janet Calinsky
2009-2010	Reid Olsen	Mike Vuittonet	Loraine Hand	Anne Ritter	Janet Calinsky
2008-2009	Reid Olsen	Mike Vuittonet	Jana Nichols	Anne Ritter	Janet Calinsky
2007-2008	Reid Olsen	Mike Vuittonet	Jana Nichols	Anne Ritter	Janet Calinsky
2006-2007	Reid Olsen	Mike Vuittonet	Jana Nichols	Anne Ritter	Louis Pifher
2005-2006	Reid Olsen	Mike Vuittonet	Robert Chandler	Anne Ritter	Louis Pifher



Rachel Simpson

Galileo Stem Academy

West Ada School District Administrators
2016-2026

2026	**Dr. Derek Bub**	**Superintendent**
	Michelle Edmonds	Chief Communications Officer
	Marcus Myers	Chief Academic Officer: Student Success
	Rhonda McDonough	Chief Academic Officer: Teaching and Learning
	Amy White	General Counsel
	Dave Roberts	Chief Financial Officer
	Renee Senander	Chief Human Resources Officer
	Devan DeLashmutt	Chief Technology Officer
	Dr. Dave Reinhart	Chief Operations Officer
	Sarah Ingle	Clerk of the Board
	Dr. Shana Hawkins	Director of Accountability, Support & SIIS
	Geoff Stands	Director of Safety & Behavior
	Cliff Rice	Director of Instruction - Secondary (6-12)
	Lisa Hahle	Director of Instruction - Elementary (K-5)
	Dr. Dustin Barrett	Director of Curriculum
	Ramona Lee	Director of Special Services
	Jason Warr	Director of Athletics & Activities
	Jill Lilienkamp	Director of Instruction, Title I & Targeted Support
	Staci Low	Director of Human Resources
	Spencer McClean	Director of Facilities
	Leslie Yingling	Director of Federal Programs
	Aimee Larson	Director of Data-Driven Response
	Will Schumaker	Director of Career Technical Education
		Principals
	Ryan Wilhite	Centennial High
	Joe Palaia	Eagle Academy
	Susan McInerney	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Eian Harm	Meridian Academy
	Brian Murphy	Meridian High
	Scot Montoya	Mountain View High School
	Rachel Edwards	Owyhee High School
	Angela Edde	Renaissance IB High School
	Scott Connors	Rocky Mountain High School
	Mike Hanneman	Rebound/Virtual School House
	Matt Mura	Crossroads Middle
	Matt Genetti	Eagle Middle
	Trevor Morris	Heritage Middle
	Cara Hinkson	Lake Hazel Middle
	Monty Hyde	Lewis & Clark Middle
	Jolene Cartwrightht	Lowell Scott Middle
	Nichole Velasquez	Meridian Middle
	Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle
	Tracey Newell Jason	Victory Middle
	Meyers	Star Middle
	Kate Mittleider	Barbara Morgan STEM
	Danielle Andrus	Cecil D. Andrus Elementary

2026 Continued	Doni Davis	Chaparral Elementary
	Kayla Burton	Chief Joseph Elementary
	Jennifer Maxwell	Christine Donnell School of the Arts
	Jennifer Logan	Desert Sage Elementary
	Elizabeth Roberts	Discovery Elementary
	Corinne Hoppe	Eagle Elementary School of the Arts
	Curtis Anderson	Eagle Hills Elementary
	Melissa Hampton	Eliza Hart Spalding STEM Academy
	Kelly Knowles	Flyers Center
	Katie Rutan	Frontier Elementary
	Rob Lamb	Galileo STEM Academy
	Dr. Khristie Bair	Hillsdale Elementary
	Jeff Christopherson	Hunter Elementary
	Justine Burgess	Joplin Elementary
	Kara Ritter	Lake Hazel Elementary
	Jenny Arsenault	Mary McPherson Elementary
	Courtney Parker	Meridian Elementary
	Sara Digrazia	McMillan Elementary
	Brooke Roy	Paramount Elementary
	Alisa Tueller	Pepper Ridge Elementary
	John Labbe	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Amy Senethavilay	Pleasant View Elementary
	Kaycee Choate	Ponderosa Elementary
	Gwenda Venecia	Prospect Elementary
	John Ursillo	River Valley Elementary
	Allie Jacobs	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Anne Spittle	Silver Sage Elementary
	Todd Adams	Star Elementary
	Meghan Stewart	Summerwind STEM Academy
	Heidi Jackman Rahn	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
2025 Dr. Derek Bub	**Superintendent**	
	Niki Scheppers	Chief of Staff
	Marcus Myers	Chief Academic Officer
	Dave Roberts	Chief Financial Officer
	Renee Senander	Chief Human Resources Officer
	Devan DeLashmutt	Chief Technology Officer
	Dr. Dave Reinhart	Chief Operations Officer
	Sarah Ingle	Clerk of the Board
	Dr. Shana Hawkins	Director of Accountability
	Geoff Stands	Director of Safety & Behavior
	Buffy Roberts	Academic Director-North
	Cliff Rice	Academic Director-Secondary
	Lisa Hahle	Academic Director - South
	Dr. Dustin Barrett	Director of Curriculum
	Ramona Lee	Director of Special Education
	Jason Warr	Director of Athletics/Activities
	Rhonda McDonough	Director of Federal Programs & Instruction, Title I Schools
	Staci Low	Director of Human Resources

2025 Continued	Kelly Davies	Director of Assessment and Accountability
	Will Schumaker	Director of Career Technical Education
	Principals	
	Jason Robarge	Centennial High
	Joe Palaia	Central Academy
	Evan Sprengel	Eagle Academy
	Susan McInerney	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Eian Harm	Meridian Academy
	Jill Lilienkamp	Meridian High
	Scot Montoya	Mountain View High School
	Rachel Edwards	Owyhee High School
	Megan McGroarty	Renaissance IB High School
	Daniel Lunt	Rocky Mountain High School
	Mike Hanneman	Rebound/Virtual School House
	Matt Mura	Crossroads Middle
	Matt Genetti	Eagle Middle
	Ryan Wilhite	Heritage Middle
	Cara Hinkson	Lake Hazel Middle
	Monty Hyde	Lewis & Clark Middle
	Jolene Bernal	Lowell Scott Middle
	Nichole Velasquez	Meridian Middle
	Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle
	Tracey Newell	Victory Middle
	Tyler Pence	Star Middle
	Kate Mittleider	Barbara Morgan STEM
	Danielle Andrus	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Jennifer Maxwell	Christine Donnell School of the Arts
	Beau Dahlgren	Desert Sage Elementary
	Brittany Amos	Discovery Elementary
	Corinne Hoppe	Eagle Elementary School of the Arts
	Curtis Anderson	Eagle Hills Elementary
	Melissa Hampton	Eliza Hart Spalding STEM Academy
	Kelly Knowles	Flyers Center
	Katie Rutan	Frontier Elementary
	Rob Lamb	Galileo STEM Academy
	Dr. Khristie Bair	Hillsdale Elementary
	Jeff Christopherson	Hunter Elementary
	Justine Burgess	Joplin Elementary
	Jennifer Logan	Lake Hazel Elementary
	Jenny Arsenault	Mary McPherson Elementary
	Courtney Parker	Meridian Elementary
	Sara Digrazia	McMillan Elementary
	Brooke Roy	Paramount Elementary
	Alisa Tueller	Pepper Ridge Elementary
	John Labbe	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Amy Senethavilay	Pleasant View Elementary

2025 Continued	Kaycee Choate	Ponderosa Elementary
	Gwenda Venecia	Prospect Elementary
	John Ursillo	River Valley Elementary
	Allie Jacobs	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Anne Spittle	Silver Sage Elementary
	Todd Adams	Star Elementary
	Meghan Stewart	Summerwind STEM Academy
	Heidi Jackman Rahn	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
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	Dr. Dave Reinhart	Chief Operations Officer
	Dr Shana Hawkins	Director of Accountability
	Geoff Stands	Director of Safety & Behavior
	Buffy Roberts	Academic Director-North
	Dave Moser	Academic Director-Secondary
	Lisa Hahle	Academic Director - South
	Dustin Barrett	Director of Curriculum
	Ramona Lee	Director of Special Education
	Jason Warr	Director of Athletics/Activities
	Rhonda McDonough	Director of Federal Programs & Instruction, Title I Schools
	Staci Low	Director of HR and Title IX, Director of CTE
	Kelly Davies	Administrator of Assessment and Achievement
	Principals	
	Jason Robarge	Centennial High
	Heath McInerney	Central Academy
	Evan Sprengel	Eagle Academy
	Susan McInerney	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Eian Harm	Meridian Academy
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	Kevin Leishman	Sawtooth Middle

2024 Continued	Will Schumaker	Victory Middle
	Tyler Pence	Star Middle
	Lauri Wright	Barbara Morgan STEM
	Danielle Andrus	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Jennifer Maxwell	Christine Donnell School of the Arts
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	Jared Christensen	Willow Creek Elementary
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	Greg Wilson	Chief Communication Officer
	Marcus Myers	Chief Academic Officer
	Jonathan Gillen	Chief Operations Officer
	Dave Roberts	Chief Human Resources Officer
	Devan DeLashmutt	Chief Technology Officer
	Geoff Stands	Regional Director-High School
	Buffy Roberts	Regional Director-North
	Dave Moser	Regional Director-Middle School
	Lisa Hahle	Regional Director - South
	Dustin Barrett	Director of Curriculum
	Dave Reinhart	Director of Education Services
	Ramona Lee	Director of Special Education

2023 Continued

Jason Warr	Director of Athletics/Activities
Rhonda McDonough	Director of Federal Programs
Staci Low	Director of HR and Title IX
Kelly Davies	Administrator of Assessment and Accountability

Principals

Jason Robarge	Centennial High
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Jennifer Logan	Lake Hazel Elementary
Shannon Murdoch	Mary McPherson Elementary
Debbie Aholt	Meridian Elementary
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2023 Continued	Kaycee Choate	Ponderosa Elementary
	Gwenda Venecia	Prospect Elementary
	John Ursillo	River Valley Elementary
	Jackie Wilson	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Anne Spittle	Silver Sage Elementary
	Todd Adams	Star Elementary
	Meghan Stewart	Summerwind STEM Academy
	Heidi Jackman Rahn	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
	Dr. Sherawn Reberry	Virtual School House
2022 Dr. Derek Bub	**Superintendent**	
	Bret Heller	Deputy Superintendent
	Marcus Myers	Chief Academic Officer
	Geoff Stands	Regional Director-North
	Buffy Roberts	Regional Director-South
	Dave Moser	Regional Director-West
	Lisa Hahle	Regional Director - East
	Dustin Barrett	Director of Curriculum
	Charalee Jackson	Chief Communication Officer
	Dave Roberts	Chief Human Resources Officer
	Jonathan Gillen	Chief Operations Officer
	Cheri Newbold	Clerk of the Board
	Devan DeLashmutt	Chief Technology Officer
	Ramona Lee	Director of Special Education
	Jason Warr	Director of Athletics/Activities
	Rhonda McDonough	Director of Federal Programs
	Staci Low	Director of Career Technical Education
	Kelly Davies	Administrator of Assessment and Accountability
	Principals	
	Jason Robarge	Centennial High
	Donnell McNeal	Central Academy
	James Buschine	Eagle Academy
	Susan McInerney	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Eian Harm	Meridian Academy
	Jill Lilienkamp	Meridian High
	Scot Montoya	Mountain View High School
	Cliff Rice	Owyhee High School
	Dr. Shana Hawkins	Renaissance IB High School
	Mike Hirano	Rocky Mountain High School
	Joe Palaia	Crossroads Middle
	Matt Genetti	Eagle Middle
	Ryan Wilhite	Heritage Middle
	Larry Parks	Lake Hazel Middle
	Monty Hyde	Lewis & Clark Middle
	Jolene Bernal	Lowell Scott Middle
	Rachel Edwards	Meridian Middle
	Dr. Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle

2022 Continued	Will Schumaker	Victory Middle
	Tyler Pence	Star Middle
	Lauri Wright	Barbara Morgan STEM
	Danielle Andrus	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Joni Leipf	Christine Donnell School of the Arts
	Natalie Kelly	Desert Sage Elementary
	Brittany Amos	Discovery Elementary
	Corinne Hoppe	Eagle Elementary School of the Arts
	Jason Leforgee	Eagle Hills Elementary
	Jamie Dobson	Eliza Hart Spalding STEM Academy
	Katie Rutan	Frontier Elementary
	Rob Lamb	Galileo STEM Academy
	Dr. Khristie Bair	Hillsdale Elementary
	Julie Robideaux-Prince	Hunter Elementary
	Christopher Kelley	Joplin Elementary
	Jennifer Logan	Lake Hazel Elementary
	Shannon Murdoch	Mary McPherson Elementary
	Debbie Aholt	Meridian Elementary
	Sara Digrazia	McMillan Elementary
	Aimee Larsen	Paramount Elementary
	Matt Mura	Pepper Ridge Elementary
	John Labbe	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Amy Senethavilay	Pleasant View Elementary
	Kaycee Choate	Ponderosa Elementary
	Gwenda Venecia	Prospect Elementary
	John Ursillo	River Valley Elementary
	Jackie Wilson	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Anne Spittle	Silver Sage Elementary
	Todd Adams	Star Elementary
	Meghan Stewart	Summerwind STEM Academy
	Jason Newell	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
	Dr. Sherawn Reberry	Virtual School House
2021 Dr. Mary Ann Ranells	**Superintendent**	
	Joe Yochum	Assistant Superintendent of Operations
	Bret Heller	Assistant Superintendent of Teaching and Learning
	Geoff Stands	Regional Director-North
	Dr. Mandy White	Regional Director-South
	Dave Moser	Regional Director-West
	Marcus Myers	Regional Director - East
	Dustin Barrett	Director of Curriculum
	Charalee Jackson	Chief Communication Officer
	Dave Roberts	Chief Human Resources Officer
	Jonathan Gillen	Chief Financial Officer
	Cheri Newbold	Clerk of the Board
	Devan DeLashmutt	Chief Technology Officer
	Ramona Lee	Director of Special Education

2021 Continued	Jason Warr	Director of Athletics/Activities
	Denise Shumway	Director of Federal Programs
	Staci Low	Director of Career Technical Education
	Joe Kelly	Administrator of Assessment and Accountability
	Principals	
	Derek Bub	Centennial High
	Donnell McNeal	Central Academy
	James Buschine	Eagle Academy
	Susan McInerney	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Eian Harm	Meridian Academy
	Jill Lilienkamp	Meridian High
	Cliff Rice	Mountain View High School
	Dr. Shana Hawkins	Renaissance IB High School
	Mike Hirano	Rocky Mountain High School
	Joe Palaia	Crossroads Middle
	Matt Genetti	Eagle Middle
	Ryan Wilhite	Heritage Middle
	Scot Montoya	Lake Hazel Middle
	Kelly Davies	Lewis & Clark Middle
	Jolene Bernal	Lowell Scott Middle
	Lisa Austin	Meridian Middle
	Dr. Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle
	Will Schumaker	Victory Middle
	Tyler Pence	Star Middle
	Lauri Wright	Barbara Morgan STEM
	Buffy Roberts	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Joni Leipf	Christine Donnell School of the Arts
	Lisa Hahle	Desert Sage Elementary
	Rhonda McDonough	Discovery Elementary
	Corinne Hoppe	Eagle Elementary School of the Arts
	Jason Leforgee	Eagle Hills Elementary
	Jamie Dobson	Eliza Hart Spalding STEM Academy
	Katie Rutan	Frontier Elementary
	Rob Lamb	Galileo STEM Academy
	Dr. Khristie Bair	Hillsdale Elementary
	Julie Robideaux-Prince	Hunter Elementary
	Dr. Brandon Gallagher	Joplin Elementary
	Jennifer Logan	Lake Hazel Elementary
	Shannon Murdoch	Mary McPherson Elementary
	Debbie Aholt	Meridian Elementary
	Kris McGrath	McMillan Elementary
	Aimee Larsen	Paramount Elementary
	Matt Mura	Pepper Ridge Elementary
	John Labbe	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Amy Senethavilay	Pleasant View Elementary
	Kathy Crowley	Ponderosa Elementary

2021 Continued	Michele Storey	Prospect Elementary
	John Ursillo	River Valley Elementary
	Jackie Wilson	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Anne Spittle	Silver Sage Elementary
	Carla Karnes	Star Elementary
	Meghan Stewart	Summerwind STEM Academy
	Jason Newell	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
	Dr. Sherawn Reberry	Virtual School House
2020 Dr. Mary Ann Ranells	**Superintendent**	
	Joe Yochum	Assistant Superintendent of Operations
	Don Nesbitt	Assistant Superintendent of Teaching and Learning
	Geoff Stands	Regional Director-North
	Dr. Mandy White	Regional Director-South
	Dave Moser	Regional Director-West
	Marcus Myers	Regional Director - East
	Bret Heller	Director of Curriculum
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	Dave Roberts	Chief Human Resources Officer
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	Jason Warr	Director of Athletics/Activities
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	Staci Low	Director of Career Technical Education
	Joe Kelly	Administrator of Assessment and Accountability
	Principals	
	Dr. Derek Bub	Centennial High
	Donnell McNeal	Central Academy
	James Buschine	Eagle Academy
	Terry Beck	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Dustin Barrett	Meridian Academy
	Jill Lilienkamp	Meridian High
	Cliff Rice	Mountain View High School
	Dr. Shana Hawkins	Renaissance IB High School
	Mike Hirano	Rocky Mountain High School
	Karen Harr	Crossroads Middle
	Matt Genetti	Eagle Middle
	Susan McInerney	Heritage Middle
	Scot Montoya	Lake Hazel Middle
	Kelly Davies	Lewis & Clark Middle
	Jolene Bernal	Lowell Scott Middle
	Lisa Austin	Meridian Middle
	Dr. Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle
	Will Schumaker	Victory Middle
	Tyler Pence	Star Middle

2020 Continued	Ryan Wilhite	Barbara Morgan STEM
	Buffy Roberts	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Joni Leipf	Christine Donnell School of the Arts
	Lisa Hahle	Desert Sage Elementary
	Rhonda McDonough	Discovery Elementary
	Corinne Hoppe	Eagle Elementary School of the Arts
	Jason Leforgee	Eagle Hills Elementary
	Jamie Dobson	Eliza Hart Spalding STEM Academy
	Katie Rutan	Frontier Elementary
	Rob Lamb	Galileo STEM Academy
	Dr. Khristie Bair	Hillsdale Elementary
	Julie Robideaux-Prince	Hunter Elementary
	Dr. Brandon Gallagher	Joplin Elementary
	Jennifer Logan	Lake Hazel Elementary
	Shannon Murdoch	Mary McPherson Elementary
	Debbie Aholt	Meridian Elementary
	Kris McGrath	McMillan Elementary
	Debbie Gourley	Paramount Elementary
	Matt Mura	Pepper Ridge Elementary
	John Labbe	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Kathy Crowley	Ponderosa Elementary
	Michele Storey	Prospect Elementary
	John Ursillo	River Valley Elementary
	Jackie Wilson	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Amy Senethavilay	Silver Sage Elementary
	Carla Karnes	Star Elementary
	Joseph Palaia	Summerwind STEM Academy
	Jason Newell	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
2019	**Dr. Mary Ann Ranells**	**Superintendent**
	Joe Yochum	Assistant Superintendent of Operations
	Don Nesbitt	Assistant Superintendent of Teaching and Learning
	Geoff Stands	Regional Director-North
	Dr. Mandy White	Regional Director-South
	Dave Moser	Regional Director-Central
	Cindy Sisson	Director of Curriculum
	Eric Exline	Chief Communication Officer
	Dave Roberts	Chief Human Resources Officer
	Jonathan Gillen	Chief Financial Officer
	Cheri Newbold	Clerk of the Board
	Devan DeLashmutt	Chief Technology Officer
	Ramona Lee	Director of Special Education
	Jason Warr	Director of Athletics/Activities
	Denise Shumway	Director of Federal Programs
	Staci Low	Director of Career Technical Education
	Joe Kelly	Administrator of Assessment and Accountability

2019 Continued

Principals

Mike Farris	Centennial High
Donnell McNeal	Central Academy
James Buschine	Eagle Academy
Terry Beck	Eagle High
Chris Housel	Idaho Fine Arts Academy
Dustin Barrett	Meridian Academy
Jill Lilienkamp	Meridian High
Cliff Rice	Mountain View High School
Dr. Shana Hawkins	Renaissance IB High School
Mike Hirano	Rocky Mountain High School
Karen Harr	Crossroads Middle
Matt Genetti	Eagle Middle
Susan McInerney	Heritage Middle
Scot Montoya	Lake Hazel Middle
Kelly Davies	Lewis & Clark Middle
Linda Ventura	Lowell Scott Middle
Lisa Austin	Meridian Middle
Dr. Eric Eschen	Pathways Middle
Kevin Leishman	Sawtooth Middle
Will Schumaker	Victory Middle
Tony Nelson	Star Middle
Ryan Wilhite	Barbara Morgan STEM
Buffy Roberts	Cecil D. Andrus Elementary
Doni Davis	Chaparral Elementary
Gretchen Hart	Chief Joseph Elementary
Joni Leipf	Christine Donnell School of the Arts
Lisa Hahle	Desert Sage Elementary
Rhonda McDonough	Discovery Elementary
Corinne Hoppe	Eagle Elementary School of the Arts
Jason Leforgee	Eagle Hills Elementary
Jamie Dobson	Eliza Hart Spalding STEM Academy
Katie Rutan	Frontier Elementary
Rob Lamb	Galileo STEM Academy
Khristie Bair	Hillsdale Elementary
Julie Robideaux-Prince	Hunter Elementary
Dr. Brandon Gallagher	Joplin Elementary
Jennifer Logan	Lake Hazel Elementary
Shannon Murdoch	Mary McPherson Elementary
Marcus Myers	Meridian Elementary
Kris McGrath	McMillan Elementary
Debbie Gourley	Paramount Elementary
Matt Mura	Pepper Ridge Elementary
John Labbe	Peregrine Elementary
David Jakious	Pioneer Elementary
Kathy Crowley	Ponderosa Elementary
Michele Storey	Prospect Elementary
John Ursillo	River Valley Elementary
Lillian Folkner	Seven Oaks Elementary
Kacey Schneidt	Siena Elementary
Amy Senethavilay	Silver Sage Elementary
Carla Karnes	Star Elementary

2019 Continued	Joseph Palaia	Summerwind STEM Academy
	Jason Newell	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
2018	**Dr. Mary Ann Ranells**	**Superintendent**
	Joe Yochum	Assistant Superintendent of Operations
	Don Nesbitt	Assistant Superintendent of Teaching and Learning
	Geoff Stands	Regional Director-North
	Dr. Mandy White	Regional Director-South
	Dave Moser	Regional Director-Central
	Cindy Sisson	Director of Curriculum
	Eric Exline	Chief Communication Officer
	Dave Roberts	Chief Human Resources Officer
	Debbie Arstein	Chief Financial Officer
	Cheri Newbold	Clerk of the Board
	Devan DeLashmutt	Chief Technology Officer
	Ramona Lee	Director of Special Education
	Jason Warr	Director of Athletics/Activities
	Denise Shumway	Director of Federal Programs
	Staci Low	Director of Career Technical Education
	Joe Kelly	Administrator of Assessment and Accountability
	Principals	
	Mike Farris	Centennial High
	Donnell McNeal	Central Academy
	James Buschine	Eagle Academy
	Terry Beck	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Dustin Barrett	Meridian Academy
	Jill Lilienkamp	Meridian High
	Cliff Rice	Mountain View High School
	Dr. Shana Hawkins	Renaissance IB High School
	Mike Hirano	Rocky Mountain High School
	Karen Harr	Crossroads Middle
	Tony Nelson	Eagle Middle
	Susan McInerney	Heritage Middle
	Scott Montoya	Lake Hazel Middle
	Kelly Davies	Lewis & Clark Middle
	Linda Ventura	Lowell Scott Middle
	Lisa Austin	Meridian Middle
	Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle
	Bret Heller	Victory Middle
	Ryan Wilhite	Barbara Morgan STEM
	Buffy Roberts	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Joni Leipf	Christine Donnell School of the Arts
	Lisa Hahle	Desert Sage Elementary
	Mike Dudley	Discovery Elementary
	Cindy Marshall	Eagle Elementary School of the Arts
	Jason Leforgee	Eagle Hills Elementary

2018 Continued	Jamie Dobson	Eliza Hart Spalding STEM Academy
	Rhonda McDonough	Frontier Elementary
	Rob Lamb	Galileo STEM Academy
	Kris McGrath	Gateway Elementary School of Language & Culture
	Dr. Khristie Bair	Hillsdale Elementary
	Julie Robideaux-Prince	Hunter Elementary
	Dr. Brandon Gallagher	Joplin Elementary
	Jennifer Logan	Lake Hazel Elementary
	Shannon Murdoch	Mary McPherson Elementary
	Marcus Myers	Meridian Elementary
	Debbie Gourley	Paramount Elementary
	Matt Mura	Pepper Ridge Elementary
	John Labbe	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Kathy Crowley	Ponderosa Elementary
	Michele Storey	Prospect Elementary
	Jason Robarge	River Valley Elementary
	Lillian Folkner	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Amy Senethavilay	Silver Sage Elementary
	Carla Karnes	Star Elementary
	Joseph Palaia	Summerwind STEM Academy
	Jason Newell	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
2017 Dr. Mary Ann Ranells	**Superintendent**	
	Joe Yochum	Assistant Superintendent of Operations
	Don Nesbitt	Assistant Superintendent of Teaching and Learning
	Geoff Stands	Regional Director-North
	Dr. Mandy White	Regional Director-South
	Dave Moser	Regional Director-Central
	Cindy Sisson	Director of Curriculum
	Eric Exline	Chief Communication Officer
	Dave Roberts	Chief Human Resources Officer
	Debbie Arstein	Chief Financial Officer
	Cheri Newbold	Clerk of the Board
	Devan DeLashmutt	Chief Technology Officer
	Ramona Lee	Director of Special Education
	Scott Stuart	Director of Athletics/Activities
	Denise Shumway	Director of Federal Programs
	Staci Low	Director of Professional Technical Services
	Joe Kelly	Administrator of Assessment and Accountability
	Principals	
	Mike Farris	Centennial High
	Donnell McNeal	Central Academy
	James Buschine	Eagle Academy
	Terry Beck	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Dustin Barrett	Meridian Academy
	Jill Lilienkamp	Meridian High
	Aaron Maybon	Mountain View High School

2017 Continued	Shana Hawkins	Renaissance IB High School
	Mike Hirano	Rocky Mountain High School
	Karen Harr	Crossroads Middle
	Tony Nelson	Eagle Middle
	Susan McInerney	Heritage Middle
	Scott Montoya	Lake Hazel Middle
	Kelly Davies	Lewis & Clark Middle
	Linda Ventura	Lowell Scott Middle
	Lisa Austin	Meridian Middle
	Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle
	Bret Heller	Victory Middle
	Ryan Wilhite	Barbara Morgan STEM
	Peggy Ellis	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Joni Leipf	Christine Donnell School of the Arts
	Lisa Hahle	Desert Sage Elementary
	Mike Dudley	Discovery Elementary
	Cindy Marshall	Eagle Elementary School of the Arts
	Jason Leforgee	Eagle Hills Elementary
	Jamie Dobson	Eliza Hart Spalding STEM Academy
	Rhonda McDonough	Frontier Elementary
	Rob Lamb	Galileo STEM Academy
	Craig Ayala-Marshall	Gateway Elementary School of Language & Culture
	Dr. Khristie Bair	Hillsdale Elementary
	Julie Robideaux-Prince	Hunter Elementary
	Debbie Gourley	Joplin Elementary
	Jennifer Logan	Lake Hazel Elementary
	Shannon Murdoch	Mary McPherson Elementary
	Marcus Meyer	Meridian Elementary
	Dean Brigham	Paramount Elementary
	Joyce Messenger	Pepper Ridge Elementary
	John Labbe	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Kathy Crowley	Ponderosa Elementary
	JoAnn Grether	Prospect Elementary
	John Ursillo	River Valley Elementary
	Lillian Folkner	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Amy Senethavilay	Silver Sage Elementary
	Carla Karnes	Star Elementary
	Joseph Palaia	Summerwind STEM Academy
	Jason Newell	Ustick Elementary
	Jared Christensen	Willow Creek Elementary
2016	**Dr. Mary Ann Ranells**	**Superintendent**
(as of the end of the school year)	Joe Yochum	Assistant Superintendent of Operations
	Jackie Thomason	Assistant Superintendent of Teaching & Learning
	Dr. Mandy White	Regional Director-North
	Don Nesbitt	Regional Director-Central
	Dave Moser	Regional Director-South

2016 Continued	Debbie Arstein	Chief Financial Officer (April-June)
	Ramona Lee	Director of Special Programs
	Devan DeLashmutt	Chief Technologies Officer
	Eric Exline	Chief Communication Officer
	Dave Roberts	Chief Human Resources Officer
	Cindy Sisson	Director of Curriculum
	Kate Hunter	Director of Magnets/Innovation
	Cheri Newbold	Clerk of the Board (January-June)
	Scott Stuart	Director of Athletics/Activities
	Denise Shumway	Administrator of Federal Programs
	Staci Low	Administrator of Professional Technical Services
	Principals	
	Mike Farris	Centennial High
	Donell McNeal	Central Academy
	James Buschine	Eagle Academy
	Terry Beck	Eagle High
	Chris Housel	Idaho Fine Arts Academy
	Dustin Barrett	Meridian Academy
	Geoff Stands	Meridian High
	Aaron Maybon	Mountain View High School
	Shana Hawkins	Renaissance IB High School
	Mike Hirano	Rocky Mountain High School
	Karen Harr	Crossroads Middle
	Tony Nelson	Eagle Middle
	Susan McInerney	Heritage Middle
	Bret Heller	Lake Hazel Middle
	Kelly Davies	Lewis & Clark Middle
	Linda Ventura	Lowell Scott Middle
	Lisa Austin	Meridian Middle
	Eric Eschen	Pathways Middle
	Kevin Leishman	Sawtooth Middle
	Ryan Wilhite	Barbara Morgan STEM
	Peggy Ellis	Cecil D. Andrus Elementary
	Doni Davis	Chaparral Elementary
	Gretchen Hart	Chief Joseph Elementary
	Joni Leipf	Christine Donnell School of the Arts
	Lisa Hahle	Desert Sage Elementary
	Mike Dudley	Discovery Elementary
	Cindy Marshall	Eagle Elementary School of the Arts
	Jason Leforgee	Eagle Hills Elementary
	Jamie Dobson	Eliza Hart Spalding STEM Academy
	Rhonda McDonough	Frontier Elementary
	Suanne McCullough	Galileo STEM Academy
	Craig Ayala-Marshall	Gateway Elementary School of Language & Culture
	Julie Robideaux-Prince	Hunter Elementary
	Debbie Gourley	Joplin Elementary
	Jennifer Logan	Lake Hazel Elementary
	Khristie Bair	Mary McPherson Elementary
	Marcus Meyer	Meridian Elementary
	Dean Brigham	Paramount Elementary
	Joyce Messenger	Pepper Ridge Elementary

2016 Continued	Kristen Thompson-Graber	Peregrine Elementary
	David Jakious	Pioneer Elementary
	Kathy Crowley	Ponderosa Elementary
	JoAnn Grether	Prospect Elementary
	John Ursillo	River Valley Elementary
	Lillian Folkner	Seven Oaks Elementary
	Kacey Schneidt	Siena Elementary
	Amy Senethavilay	Silver Sage Elementary
	Carla Karnes	Star Elementary
	Joseph Palaia	Summerwind STEM Academy
	Jennifer Fletcher	Ustick Elementary
	Jared Christensen	Willow Creek Elementary

CERTIFIED STAFF SALARY SCHEDULE HISTORY

School Year	Beginning		Top		
1972-1973	6,300		10,395		
1973-1974	5,440		11,288		
1974-1975	5,840		12,264		
1975-1976	7,800		13,104		
1976-1977	8,300		13,944		
1977-1978	8,800		15,136		
1978-1979	9,300		16,368		
1979-1980	9,900		17,424		
1980-1981	10,650		18,999		
1981-1982	10,890		21,161		
1982-1983	11,210		22,138		
1983-1984	11,282		22,279		
1984-1985	12,285		25,262		
1985-1986	12,285		26,525		
1986-1987	12,408		26,791		
1987-1988	12,868		28,694		
1988-1989	14,000		28,694		
1989-1990	16,000		32,000		
1990-1991	17,600		35,200		
1991-1992	18,000		36,000		
1992-1993	18,000		36,000		
1993-1994	18,250		36,500		
1994-1995	19,328		38,901		
1995-1996	20,400		41,059		
1996-1997	20,900		42,166		
1997-1998	21,400		43,175	*	*flowthrough base; state required*
1998-1999	22,215		44,819		*$25,000 minimum pay*
1999-2000	22,465		45,323	**	*flowthrough base; state required*
2000-2001	23,560		47,533		*$27,500 minimum pay*
2001-2002	24,856	*	50,147	***	*flowthrough base; state required*
2002-2003	25,280		51,003		*$30,000 minimum pay*
2003-2004	25,480		51,406	****	*flowthrough base; state requires*
2004-2005	25,580	**	51,608		*$31,000 minimum pay*
2005-2006	26,347	***	53,155	*****	*flowthrough base; state requires*
2006-2007	27,401	***	55,282		*$30,915 minimum pay*
2007-2008	28,223	****	56,940	******	*Certified schedule changed from*
2008-2014	31,750	*****	58,648		190 calendar to 185 day calendar
2014-2015	31,750	******	57,667		
2015-2016	32,700	*******	60,107	*******	*Career Ladder Implemented*
2016-2017	33,400		62,407		
2017-2018	34,600		63,736		*$34,600 minimum pay*
2018-2019	35,800		65,940		*$35,800 minimum pay*
2019-2020	38,500		68,950		*$38,500 minimum pay*
2020-2021	40,000		68,950		*$40,000 minimum pay*
2021-2022	40,400		72,950		
2022-2023	40,742		74,655		
2023-2024	45,707		79,620		
2024-2025	47,859		82,109		
2025-2026	50,252		83,754		

Flowthrough base means the base salary on which the rest of the salary schedule cells are calculated.

CLASSIFIED STAFF SALARY SCHEDULE HISTORY

Per Hour

School Year	Beginning	Top
1999-2000	$ 6.66	$ 14.37
2000-2001	$ 6.75	$ 14.57
2001-2002	$ 7.00	$ 15.11
2002-2003	$ 7.12	$ 15.37
2003-2004	$ 7.20	$ 15.54
2004-2005	$ 7.25	$ 15.65
2006-2007	$ 7.77	$ 23.35
2007-2008	$ 8.47	$ 24.87
2008-2009	$ 8.73	$ 24.92
2009-2010	$ 8.79	$ 24.93
2010-2011	$ 8.79	$ 24.93
2011-2012	$ 8.79	$ 24.93
2012-2013	$ 8.79	$ 24.93
2013-2014	$ 8.79	$ 24.93
2014-2015	$ 8.87	$ 25.18
2015-2016	$ 9.14	$ 25.93
2016-2017	$ 9.28	$ 26.32
2017-2018	$ 10.25	$ 26.58
2018-2019	$ 10.35	$ 26.85
2019-2020	$ 10.45	$ 27.12
2020-2021	$ 10.45	$ 27.12
2021-2022	$ 12.45	$ 30.33
2022-2023	$ 14.71	$ 34.05
2023-2024	$ 15.15	$ 35.06
2024-2025	$ 15.38	$ 35.58
2025-2026	$ 15.69	$ 36.29

**Complete salary schedule can be found in policy 402.10-AR(4)*

SCHOOL PLANT FACILITIES ELECTIONS

Date	Amount	Percent	
08/23/1972	15 Mills	73.97%	* The first-year budget was $286,280
04/06/1982	2,000,000	84.24%	
10/09/1990	3,000,000	69.85%	
09/22/1998	7,500,000	82.90%	
05/15/2007	20,000,000	62.25%	
03/14/2017	16,000,000	61.74%	
05/16/2023	50,000,000	42.50%	

Idaho Code 33-804. SCHOOL PLANT FACILITIES RESERVE FUND LEVY. In any school district in which a school plant facilities reserve fund has been created, either by resolution of the board of trustees or by apportionment to new districts according to the provisions of section 33-901, Idaho Code, to provide funds therefore the board of trustees shall submit to the qualified school electors of the district the question of a levy not to exceed four-tenths of one percent (.4%) of market value for assessment purposes in each year, as such valuation existed on December 31 of the previous year, for a period not to exceed ten (10) years.

SUPPLEMENTAL LEVY ELECTIONS

(requires simple majority)

Date	Amount	Percent
05/25/1984	771,000	56.90%
02/26/1985	850,000	59.00%
03/04/1986	892,500	51.44%
06/02/1987	892,500	48.00%
05/17/1988	401,377	54.71%
05/17/2005	5,000,000	80.56%
05/15/2007	10,000,000	61.56%
03/03/2009	10,000,000	73.87%
05/17/2011	18,500,000	43.30%
03/13/2012	14,000,000	53.69%
03/11/2014	14,000,000	60.15%
11/03/2015	14,000,000	59.33%
03/13/2018	14,000,000	68.80%
05/19/2020	14,000,000	46.30%
08/25/2020	14,000,000	56.40%
11/02/2021	14,000,000	50.60%
05/21/2024	13,850,655	58.81%

Idaho Code 33-802 (4) SUPPLEMENTAL MAINTENANCE AND OPERATION LEVY. No levy in excess of the maximum authorized school maintenance and operation levy shall be made by a school district unless such a supplemental levy in a specified amount and for a specified time not to exceed two (2) years be first authorized through an election held pursuant to chapter 4, title 33, Idaho Code, and approved by a majority of the district electors voting in such election. A levy approved pursuant to this subsection may be reduced by a majority vote of the board of trustees in the second year.

The board of trustees of any school district that has, for at least seven (7) consecutive years, been authorized through an election held pursuant to chapter 4, title 33, Idaho Code, to certify a supplemental levy that has annually been equal to or greater than twenty percent (20%) of the total general maintenance and operation fund, may submit the question of an indefinite term supplemental levy to the electors of the school district. Such a question shall clearly state the dollar amount that will be certified annually, and that the levy will be for an indefinite number of years.

West Ada School District No. 2

Bond Issues (Requires a 2/3 Majority)

***December 1957*:**

Amount:
$805,000
Percent: 73.80%
Projects:
- Meridian Elementary
- Mary McPherson Elementary Eagle
- Elementary
- Ustick Elementary

***May 1959*:**

Amount:
$807,655
Percent: 69.40%
Projects:
- Meridian High School
- Additions to Eagle Jr High
- Remodel current high school to Jr High

***May 1971*:**

Amount:
$1,885,000
Percent: 84.16%
Projects:
- Lowell Scott Middle School
- McMillan Elementary
- Addition to Mary McPherson

***November 1973*:**

Amount:
$3,235,349
Percent: 73.47%
Projects:
- Meridian High School

October 1975:

Amount:
$4,500,000
Percent: 68.87%
Projects:

- Star Elementary
- Ridgewood Elementary
- Summerwind Elementary
- Classroom Addition, Music, and Drama at Meridian High

May 1978:

Amount: $12,000,000
Percent: 71.18%
Projects:

- Eagle Hills Elementary
- Linder Elementary
- Silver Sage Elementary
- Frontier Elementary
- Lake Hazel Middle
- Vocational Addition to Meridian High School
- Library Additions at Eagle, Ustick, Mary McPherson, Meridian Elementary Schools

November 1982:

Amount: $9,000,000
Percent: 65.38%
Result: Failed

October 1983:

Amount: $9,750,000
Percent: 54.46%
Result: Failed

May 1985:

Amount: $7,500,000
Percent: 68.59%
Projects:

- Centennial High School

December 1988:

Amount: $6,860,000
Percent: 54.99%
Result: Failed

October 1990:

Amount: $11,885,000
Percent: 68.07%
Projects:

- Chief Joseph Elementary
- Pioneer Elementary
- Meridian High School locker rooms
- Additions to four elementary schools

September 1993:

Amount: $32,300,000
Percent: 71.56%
Projects:

- Eagle High School
- Eagle Middle School

March 1995:

Amount: $27,400,000
Percent: 53.18%
Result: Failed

September 1995:

Amount: $14,700,000
Percent: 64.52%
Result: Failed

May 1996:

Amount: $20,900,000
Percent: 73.77%
Projects:

- Seven Oaks Elementary
- Chaparral Elementary
- Spalding Elementary
- Cecil D. Andrus Elementary

September 1998:

Amount:
$26,995,000
Percent: 82.45%
Projects:

- River Valley Elementary
- Peregrine Elementary
- Lewis & Clark Middle School
- Remodel/Addition at Eagle Elementary
- Kitchen Additions at Meridian, Mary McPherson, and Ustick

September 2000:

Amount:
$45,300,000
Percent: 87.06%
Projects:

- Mountain View High School
- Ponderosa Elementary
- Remodel/Additions at Star, Seven Oaks, Ridgewood, Summerwind, Lake Hazel, Lowell Scott Middle, Eagle Academy, Meridian High School
- Technology Updates
- Site Acquisition

September 2002:

Amount:
$57,200,000
Percent: 83.37%
Projects:

- Sawtooth Middle School
- Discovery Elementary
- Pepper Ridge Elementary
- Hunter Elementary
- Bus Facility
- Meridian Academy Classroom Building
- Central Academy
- Site Acquisition
- Centennial High School Auditorium
- Parking lot expansion at Lake Hazel & Ridgewood Elementary Schools
- Playground and grounds upgrade at six elementary schools
- Ustick Elementary expansion & remodel

September 2005:

Amount: $139,800,000
Percent: 72.22%
Projects:

- Rocky Mountain High School
- Heritage Middle School
- Pathways Middle School
- Galileo K-8 School
- Prospect Elementary
- Desert Sage Elementary
- Paramount Elementary
- Expand School Facility Space at Meridian High
- School Make Improvements to Older Schools
- Sienna Elementary
- Site Acquisition

August 2014:

Amount:
$104,000,000 **Percent:**
62.78%**Result:** Failed

March 2015:

Amount: $96,000,000
Percent: 71.64%
Projects:

- Victory Middle School
- Star Middle School
- Hillsdale Elementary
- Meridian High School Remodel/Expansion
- Site Acquisition

March 2018:

Amount:
$95,000,000
Percent: 67.60%
Projects:

- Pleasant View Elementary
- Owyhee High School
- Mountain View High School Remodel/
- Expansion Star Elementary Remodel/Expansion
- Mary McPherson Expansion
- Site Acquisition

History of District Buildings

West Ada School District No. 2

Elementary Schools

Barbara Morgan STEM Academy (Building 115)
1825 W. Chateau Drive, Meridian, Idaho 83642

- Site: 1952
- Site (walkway): 1978
- Building: 1979, 40,395 sq. ft. (Built as Linder Elementary)
- Storage Shed: 1987
- Opened: Fall 1980
- Renamed: Fall 2013 to Barbara Morgan STEM Academy

Cecil D. Andrus Elementary (Building 119)
6100 Park Meadow Drive, Boise, Idaho 83713

- Site: 1996
- Building: 1996, 55,816 sq. ft.
- Opened: Fall 1997

Chaparral Elementary (Building 128)
1155 N. Deer Creek Lane, Meridian, Idaho 83642

- Site: 1992
- Building: 1996, 55,816 sq. ft.
- Opened: Fall 1997

Chief Joseph School of the Arts (Building 107)
1100 E. Chateau Drive, Meridian, Idaho 83646

- Site: 1984
- Site (walkway): (Date not specified)
- Building: 1991, 54,000 sq. ft.
- Opened: Fall 1991
- Renamed: Fall 2012 to Chief Joseph School of the Arts

Christine Donnell School of the Arts (Building 111)
7075 S. Five Mile Road, Boise, Idaho 83709

- Site: 1976
- Building: 1976, 39,843 sq. ft. (Built as Lake Hazel Primary, then Ridgewood Elementary)
- Storage: 1987
- HVAC Upgrade: 2001
- Auditorium: 2005, 6,745 sq. ft.
- Opened: Fall 1976

Desert Sage Elementary (Building 134)
9325 W. Mossywood Drive, Boise, Idaho 83709

- Site: 2005
- Building: 2006, 65,500 sq. ft.
- Opened: Fall 2006

Discovery Elementary (Building 131)
2100 E. Leigh Field Drive, Meridian, Idaho 83642

- Site (see Charter H.S.): 1998
- Building: 2003, 61,000 sq. ft.
- Opened: Fall 2003

Eagle Elementary School of the Arts (Building 105)
475 N. Eagle Road, Eagle, Idaho 83616

- Site-upper level: 1911, 1926, 1982
- Site-lower level: 1939, 1953
- Lindstrom Property: 1996
- Willis Property: 1996
- Building: 1958, 22,229 sq. ft. (Original upper level built 1912, later demolished. Current building opened in 1959)
- Annex: 1972, 8,906 sq. ft. (Built approx. 1940)
- Lower Gym: 1940, 8,092 sq. ft.
- Library/Computer: 1978, 9,598 sq. ft.
- Music/Storage: 1940, 1,351 sq. ft.
- Office & Kitchen Remodel: 1999, 1,053 sq. ft.
- Site Work: 1983
- Renamed: Eagle Elementary School of the Arts

Eagle Hills Elementary (Building 113)
650 E. Ranch Drive, Eagle, Idaho 83616

- Site: 1978
- Site (walkway): 1978
- Building: 1978, 40,783 sq. ft.
- Storage Shed: 1987
- Opened: Fall 1979

Eliza Hart Spalding STEM Academy (Building 127)
12311 W. Braddock Drive, Boise, Idaho 83709

- Site: 1995
- Building: 1996, 60,276 sq. ft. (Built as Eliza Hart Spalding Elementary)
- Gym/Classroom Addition: 2018
- Opened: Fall 1997

Frontier Elementary (Building 114)
11851 W. Musket Drive, Boise, Idaho 83704

- Site: 1978
- Building: 1979, 66,570 sq. ft.
- Opened: Fall 1980

Galileo STEM Academy (Building 751)
4735 W. Saguaro Drive, Eagle, Idaho 83616

- Site: 1998
- Building: 2007, 85,646 sq. ft.
- Opened: Fall 2007 as Galileo Math and Science School

Hillsdale Elementary (Building 141)
5225 S. Stockenham Way, Meridian, Idaho 83642

- Site: 2015
- Building: 2016, 68,080 sq. ft.
- Opened: Fall 2016

Hunter Elementary (Building 133)
2051 W. McMillan Road, Meridian, Idaho 83646

- Site: 2003
- Building: 2005, 61,000 sq. ft.
- Opened: Fall 2005

Joplin Elementary (Building 112)
12081 W. DeMeyer Street, Boise, Idaho 83713

- Site: 1977
- Building: 1977, 40,275 sq. ft.
- Storage Shed: 1987
- Opened: Fall 1978

Lake Hazel Elementary (Building 108)
11711 W. Lake Hazel Road, Boise, Idaho 83709

- Site: 1973
- Building: 1974, 45,066 sq. ft.
- Addition: 1975 (included in building)
- Gym/Multi-Purpose Room: 1980, 10,800 sq. ft.
- Parking Lot: 2001
- Storage Building: 1987
- Opened: Fall 1974

Mary McPherson Elementary (Building 102)
1050 E. Amity Road, Meridian, Idaho 83642

- Site: 1952, 1965
- Building: 1958, 32,265 sq. ft. (Built as Southside Elementary)
- Pump House: 1959, 216 sq. ft.
- Annex: 1972, 5,212 sq. ft.

- Library: 1978, 2,064 sq. ft.
- Addition: 1984, 6,720 sq. ft.
- Addition: 1991, 5,300 sq. ft.
- K-Storage: 1984, 64 sq. ft.
- Storage Bldg./Mower Shed: 1987, 120 sq. ft.
- Air Conditioning: 1996
- Kitchen Remodel: 1996, 430 sq. ft.
- Kitchen: 2000, 260 sq. ft.
- Library Addition: 2000, 3,186 sq. ft.
- Storage Building: 1959
- Addition: 2020, 8,400 sq. ft.
- Boiler: (Date not specified)
- Opened: Fall 1959

McMillan Elementary (Building 106)

10901 W. McMillan Road, Boise, Idaho 83704

- Site: 1971
- Building: 1972, 39,662 sq. ft. (Opened Fall 1972. Built as Eastside Elementary, renamed Eastside Intermediate, renamed McMillan Elementary, renamed Gateway School of Language and Culture)
- Addition: 1973 (included in building)
- Remodel Library/Storage: 1979, 8,152 sq. ft.
- Metal Roof: 1983
- Addition: 1986 (included in building)
- Addition: 1991, 6,864 sq. ft.
- Addition: 1999, 7,890 sq. ft.
- Remodel: 1999
- Sidewalk: 1991

Meridian Elementary (Building 101)

1035 NW 1st Street, Meridian, Idaho 83642

- Site: 1934, 1950
- Building: 1958, 14,332 sq. ft.
- Annex: 1959, 13,952 sq. ft.
- Addition: 1984, 9,614 sq. ft.
- Addition: 1991, 5,300 sq. ft.
- K-Storage: 1984, 64 sq. ft.
- Storage Bldg./Mower Shed: 1987, 120 sq. ft.
- Air Conditioning: 1996
- Kitchen: 2000, 260 sq. ft.
- Boiler: (Date not specified)
- Opened: Fall 1959

Paramount Elementary (Building 136)
550 W. Producer Drive, Meridian, Idaho 83646

- Site: 2005
- Building: 2007, 65,600 sq. ft.
- Opened: Fall 2007

Pepper Ridge Elementary (Building 132)
2252 S. Sumpter Way, Boise, Idaho 83709

- Site: 2002
- Building: 2004, 61,000 sq. ft.
- Opened: Fall 2004

Peregrine Elementary (Building 124)
1860 W. Waltman Street, Meridian, Idaho 83642

- Site: 1998
- Building: 1999, 57,200 sq. ft.
- Opened: Fall 2000

Pioneer School of the Arts (Building 125)
13255 W. McMillan Road, Boise, Idaho 83713

- Site: 1991
- Building: 1992, 54,000 sq. ft. (Built as Pioneer Elementary)
- Addition #1: 1992, 4,747 sq. ft.
- Gym/Classroom Addition: 2018
- Opened: Fall 1992

Pleasant View Elementary (Building 117)
4600 W. Gondola Dr., Meridian, Idaho 83646

- Site: 2006
- Building: 2020, 64,990 sq. ft.
- Opened: Fall 2020

Ponderosa Elementary (Building 130)
2950 N. Naomi Avenue, Meridian, Idaho 83646

- Site: 1997
- Building: 2001, 57,200 sq. ft.
- Opened: Fall 2002

Prospect Elementary (Building 135)
4300 N. Red Horse Way, Meridian, Idaho 83646

- Site: 2004
- Building: 2006, 65,500 sq. ft.
- Opened: Fall 2006

River Valley Elementary (Building 122)

2900 E. River Valley Street, Meridian, Idaho 83642

- Site: 1996
- Building: 1999, 57,200 sq. ft.
- Opened: Fall 2000

Seven Oaks Elementary (Building 129)

1441 N. Sevenoaks Way, Eagle, Idaho 83616

- Site: 1995
- Building: 1996, 50,732 sq. ft.
- Addition (4 classrooms): 2001, 4,900 sq. ft.
- Opened: Fall 1997

Siena Elementary (Building 137)

2870 E. Rome Drive, Meridian, Idaho 83642

- Site: 2004
- Building: 2008, 70,000 sq. ft.
- Opened: Fall 2008

Silver Sage Elementary (Building 116)

7700 Snohomish Street, Boise, Idaho 83709

- Site: 1982
- Site (walkway): 1982, 1982, 1994
- Building: 1982, 37,027 sq. ft.
- Addition: 1991, 5,400 sq. ft.
- Opened: Fall 1982

Star Elementary (Building 103)

700 N. Star Road, Star, Idaho 83669

- Site: 1912, 1973, Turner 1996
- Original Building: Built 1913, subsequently demolished
- Building: 1976, 14,860 sq. ft. (Existing building built in 1976)
- Gym/Kitchen: 1959, 3,500 sq. ft. (in 1959)
- Demolition/Reconstruction: 1981, 8,600 sq. ft.
- Storage Building: 1987
- Addition (library, music, Sp. Ed.): 1991, 4,020 sq. ft.
- Classroom Addition: 1999 (included in building)
- Addition: 2001 (included in building)
- Addition: 2020, 27,677 sq. ft.

Summerwind STEM Academy (Building 110)

3675 N. Jullion Way, Boise, Idaho 83704

- Site: 1976
- Site (walkway): 1975
- Building: 1976, 50,626 sq. ft. (Jan 1977, built as Eastside Primary, then Summerwind Elementary)
- Addition: 1991, 5,940 sq. ft.
- Parking Lot: 2001
- Storage Shed: 1987
- Vestibule: 2021, 117 sq. ft.
- Renamed: Fall 2013 to Summerwind STEM Academy

Ustick Elementary (Building 104)

12435 W. Ustick Road, Boise, Idaho 83713

- Site: 1957
- Building: 1958, 22,692 sq. ft. (Opened Fall 1959)
- Addition: 1968 (included in building)
- Library/Addition: 1978, 6,064 sq. ft.
- Pumphouse: 1984, 10,384 sq. ft.
- Addition: 1984, 2,086 sq. ft.
- Air Conditioning: 1996
- Kitchen Remodel & Wall Replacement: 1999
- Storage Shed: 1987

Willow Creek Elementary (Building 109)

6195 N. Long Lake Way, Meridian, Idaho 83646

- Site: 2005, 26,500 sq. ft.
- Building: 2013
- Opened: Fall 2013

Middle Schools

Eagle Middle (Building 604)

1000 W. Floating Feather Road, Eagle, Idaho 83616

- Site: 1993
- Building: 1995, 134,941 sq. ft.
- Storage Building: 1996, 884 sq. ft.
- Opened: Fall 1995

Heritage Middle (Building 607)

4990 N Meridian Road, Meridian, Idaho 83646

- Site: 2004
- Building: 2007, 138,804 sq. ft.
- Opened: Fall 2007

Lake Hazel Middle (Building 603)
11625 LaGrange Street, Boise, Idaho 83709

- Site: 1977
- Building: 1978, 129,980 sq. ft.
- Box Car Storage: (Date not specified)
- Opened: January 1980 (Built as Lake Hazel Junior High)

Lewis & Clark Middle (Building 605)
4141 E. Pine Street, Meridian, Idaho 83642

- Site: 1996
- Building: 1999, 137,014 sq. ft.
- Opened: Fall 2000

Lowell Scott Middle (Building 601)
13600 W. McMillan Road, Boise, Idaho 83713

- Site: 1971
- Building: 1971, 118,400 sq. ft.
- Addition: 1975 (included in building)
- Addition: 1992
- Remodel: 2001
- Gymnasium: 1992, 17,522 sq. ft.
- Storage Shed: 1987
- Two Box Cars: 1979
- Opened: Fall 1972 (Built as Meridian Junior High, renamed Lowell Scott Jr. High)

Meridian Middle (Building 602)
1507 W. 8th Street, Meridian, Idaho 83642

- Site: 1956
- Building: 1991, 63,944 sq. ft.
- Cafeteria Addition: 1992, 2,255 sq. ft.
- Gymnasium: 1992, 20,400 sq. ft.
- Auditorium: 1992, 28,270 sq. ft.
- Annex 300: 1974, 14,180 sq. ft.
- Annex 400 (6th grade wing): 1973, 6,930 sq. ft.
- Lunch/Music Room: 1972, 15,625 sq. ft.
- Technology Building: 1996, 9,945 sq. ft.
- Driver Ed Building/Range: 1976, 2,400 sq. ft.
- Wes Lowe Gym: 1983, 19,000 sq. ft.
- Gas Storage/Mower Building: 1987
- Box Car Storage: (Date not specified)
- Opened: Originally Fall 1960 as Meridian High School, then Meridian Jr. High. Main building burned in 1990. Annex 300 burned in 1995.

Sawtooth Middle (Building 606)
3730 N. Linder Road, Meridian, Idaho 83646

- Site: 2000
- Building: 2004, 138,804 sq. ft.
- Opened: Fall 2004

Star Middle (Building 609)
2211 N Pollard Lane, Star, Idaho 83669

- Site: 2008
- Building: 2018, 138,350 sq. ft.
- Opened: Fall 2018

Victory Middle (Building 608)
920 W. Kodiak Dr, Meridian, Idaho 83642

- Site: 2004
- Building: 2016, 138,206 sq. ft.
- Opened: Fall 2016

Alternative Middle Schools

Crossroads Alternative Middle (Building 493)
650 N. Nola Road, Meridian, Idaho 83642

- Site: 1997
- Building: 2001, 21,900 sq. ft.
- Opened: Fall 1997 with portables

Pathways Middle (Building 490)
1855 E. Heritage Park Lane, Meridian, Idaho 83646

- Site (Part of original Education Campus): 1998
- Building (Open with portables): 2006
- Opened: Fall 2006

High Schools

Centennial High (Building 404)
12400 W. McMillan Road, Boise, Idaho 83713

- Site: 1978
- Building: 1987, 207,000 sq. ft.
- Handrail: 1991
- Bleacher Expansion: 1997
- Auditorium: 2005, 32,600 sq. ft.
- Outdoor Restroom Addition: 1997, 2,000 sq. ft.
- Opened: Fall 1987

Eagle High (Building 406)

574 N. Park Lane, Eagle, Idaho 83616

- Site: 1994
- Building: 1995, 236,388 sq. ft.
- Greenhouse/Storage Building: 1996, 1,808 sq. ft.
- Opened: Fall 1995

Meridian High (Building 405)

1900 W. Pine Street, Meridian, Idaho 83642

- Site: 1973, 1979
- Building: 1974, 117,190 sq. ft.
- Music/Auditorium: 1976, 13,400 sq. ft.
- Music/Auditorium Remodel/Addition: 2019
- Vocational Shop: 1980, 12,780 sq. ft.
- Remodeled/Addition Voc Shop to Diesel Tech: 2018
- Auto Shop: 1976, 11,840 sq. ft.
- Cafeteria: 1986, 10,504 sq. ft.
- Gym: 1991 (included in building)
- Classroom Add (from Wood Shop): 1991, 10,394 sq. ft.
- Two Box Cars: 1979
- Bleacher Expansion Stadiums: 1997
- Cafeteria Addition: 2002, 10,928 sq. ft.
- Professional Tech: 2006, 68,875 sq. ft.
- Greenhouses 1 & 2: 2016, 1,600 sq. ft.
- Auditorium: 2022, 32,514 sq. ft.
- Opened: Fall 1975

Mountain View High (Building 408)

2000 S. Millennium Way, Meridian, Idaho 83642

- Site: 1996
- Building: 2003, 249,724 sq. ft.
- Greenhouse: 1,000 sq. ft.
- Addition: 2020, 26,837 sq. ft.
- Opened: Fall 2003

Owyhee High School (Building 410)

3650 N. Owyhee Storm Ave., Meridian, Idaho 83646

- Site: 2017
- Building: 2021, 246,390 sq. ft.
- Greenhouse: 2023, 925 sq. ft.
- Shed: 2023, 760 sq. ft.
- Opened: Fall 2021

Renaissance IB High (Building 752)
1307 E. Central Drive, Meridian, Idaho 83642

- Site: 2007 (Sq Ft Included w/DSC)
- Building: 2008, 194,545 sq. ft.
- Opened: Fall 2009

Rocky Mountain High (Building 409)
5450 N. Linder Road, Meridian, Idaho 83646

- Site: 2002
- Building: 2008, 262,028 sq. ft.
- Opened: Fall 2008

Idaho Fine Arts Academy (Building 753)
915 E. Central Drive, Meridian, Idaho 83642

- Site: 2015
- Building (purchased): 2015, 26,182 sq. ft.
- Sold site on W. Flint Dr, Eagle: 2021 (26,182 sq. ft.)
- Site (E. Central Dr, Meridian): Included in DSC
- Building: 2021, 41,418 sq. ft.
- Opened: Fall 2014 (new building January 2022)

CTE Warehouse (Name & Number TBD)
335 South Locust Grove, Meridian, Idaho 83642

- Site: 2025
- Building: 2025
- Opened: TBD

Alternative High Schools

Rebound School of Opportunity/VSH (Building 489)
6075 Locust Grove Road, Meridian, Idaho 83646

- Site: 2003 (Was Central Academy)
- Building: 2004, 25,800 sq. ft.
- Opened: Fall 2004

Eagle Academy (Building 492)
100 S. Academy Way, Eagle, Idaho 83616

- Site: 1996
- Multi-Purpose/Classrooms: 1997, 10,842 sq. ft.
- Addition-Classrooms: 2001, 12,000 sq. ft.
- Opened: Fall 1996 with portables

Meridian Academy (Building 491)
2311 E. Lanark Street, Meridian, Idaho 83642

- Site: (Date not specified)
- Relocatables: 1993
- Multi-Purpose/Classrooms: 1996, 10,842 sq. ft.
- Addition-Classrooms: 2005, 13,904 sq. ft.
- Greenhouse: 2017, 500 sq. ft.
- Opened: Fall 1993

Charter High Schools

Meridian Technical Charter High School (Building 407)
3800 N. Locust Grove Road, Meridian, Idaho 83646

- Site: 1998
- Building: 1999, 16,320 sq. ft.
- Addition-2 classrooms: 2002, 18,210 sq. ft.
- Opened: Fall 1999

Medical Arts Charter High School (Building 802)
1789 E. Heritage Park Lane, Meridian, Idaho 83646

- Site (see Tech Charter): 1998
- Building: 2003, 22,010 sq. ft.
- Addition: 2020, 2,085 sq. ft.
- Opened: Fall 2003

District Service Buildings

District Service Center (Building 001)
1303 E. Central Drive, Meridian, Idaho 83642

- Site: 2007 (Built 2000/Purchased Fall 2006)
- Building: 2007, 277,219 sq. ft. (Opened Spring 2007 @ 357,373 sq. ft.)
- RHS-opened: 2009 (123,319 sq. ft.)
- Sold portion to ISU: 2007 (102,650 sq. ft.)
- IT Build Out: 2018

Operations/Maintenance (Building 020)
2301 Lanark Street, Meridian, Idaho 83642

- Site: 1988
- Building: 1992, 14,840 sq. ft.

Grounds Department (Building 020)
2301 Lanark Street, Meridian, Idaho 83642

- Site: 1977
- Building: 1977, 5,900 sq. ft.

Transportation Facility (Building 010)
50 N. Ward Lane, Meridian, Idaho 83642

- Site: 2003
- Building: 2004, 29,203 sq. ft.
- Opened: Fall 2004

House at 1720 Pine Street (Building 013)

- Site: 1993
- Building: 1,600 sq. ft.
- Ancillary Services

House at 1760 Pine Street (Building 014)

- Site: 1993
- Demolished: 2008
- Testing Services

House at 1810 Pine Street (Building 016)

- Site: 1994
- Demolished: 2008
- No personnel

District Office West Wing (Building 018)

- Site: 1996
- Demolished: 2007
- Sub Placement/Title I

One Room School House (Building 018)

- Moved to West Wing Site at Meridian Elementary, 1035 NW 1st St.
- (For details see School District History)

Total Square Feet: 4,497,249

District Property Sites

Elementary Sites

- Birchstone Creek Subdivision (Linden Park), 2004, NW corner of Blackcat Rd. & Ustick Rd.
- Grove Elementary, 2009, W. Amity Rd. & So. Ten Mile Rd.
- Owyhee Elementary, 2017, Ustick Rd. & McDermott
- Roseland Sub. (Star), 2014, New Hope & Star
- Southridge Sub (Blue Valley), 2006, Overland Rd. & Linder Rd.
- Star Elementary Site, 2008, Floating Feather Rd. & Pollard Rd.

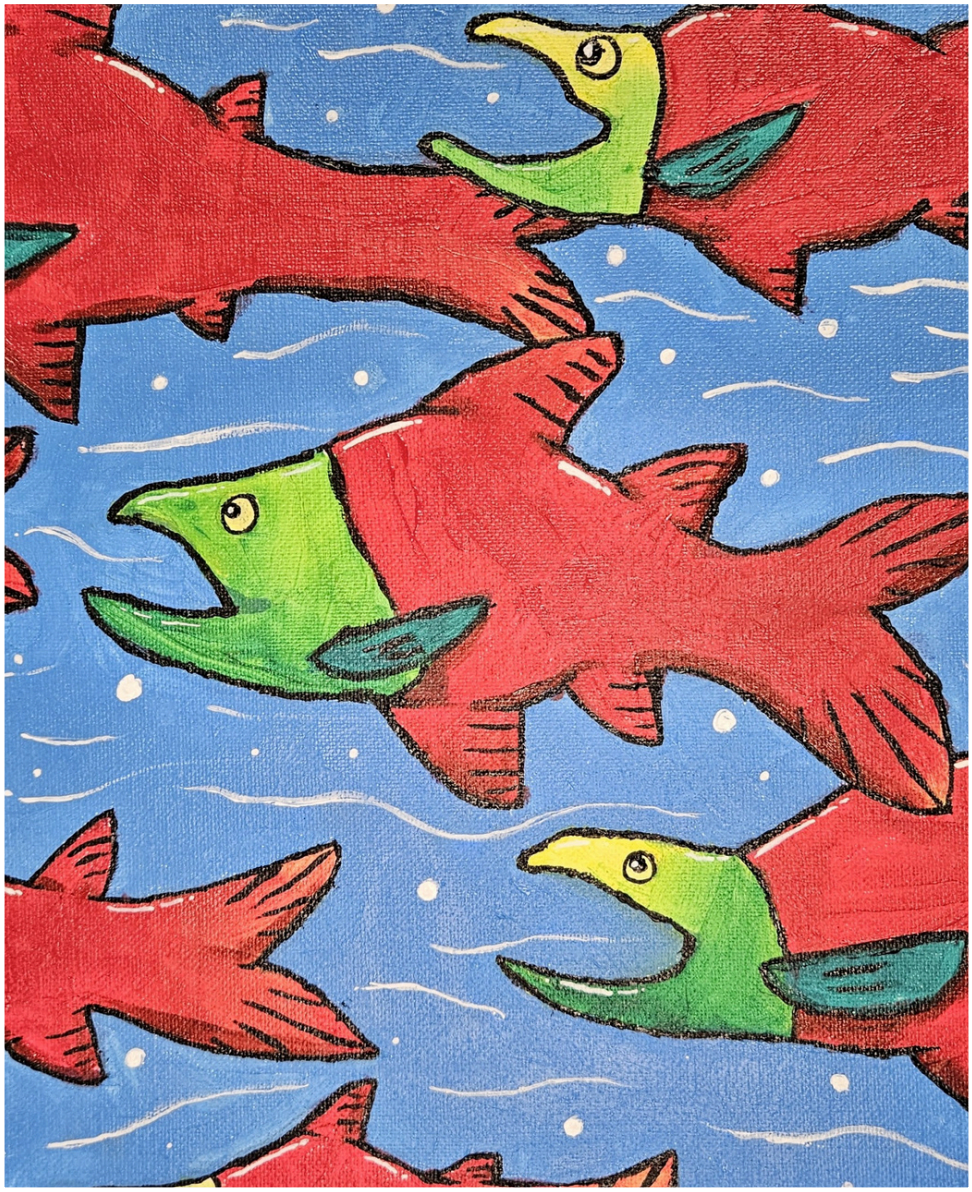
Secondary Sites

- Grove High School Site, 2009, W. Amity Rd. & So. Ten Mile Rd.
- Amity Middle School Site, 2005, Amity Rd. & Eagle Rd.
- Kuenzli Middle Sch. Site, 2013, Chinden Rd. & Black Cat Rd.
- Star High School Site (Star), 2008, Floating Feather Rd. & Pollard Rd.

This document provides a historical overview of the elementary, middle, high, alternative, charter, and district service buildings in the West Ada School District, including construction dates, square footage, and significant renovations or property acquisitions.



2024-2025



Glossary

LEVI NIELSON
LOWELL SCOTT MIDDLE SCHOOL

GLOSSARY OF TERMS

A

Academic Coach
Also known as a “consulting teacher,” this is a teacher on special assignment who supports curriculum, technology, mentoring, special education, and ELL. These teachers assist curriculum coordinators, principals, and directors in improving instruction to enhance student achievement.

ACHD
Ada County Highway District

ACT
American College Test

AD
Athletic Director

ADA
- *Average Daily Attendance*: The aggregate number of days that enrolled students are present, divided by the number of days of school.
- *Americans with Disabilities Act*: A civil rights law enacted in 1990 that prohibits discrimination against individuals with disabilities in all areas of public life.

Adjusted Market Value of Property
The market value resulting from a ratio study done annually by the State Tax Commission to compare assessed and market values of property. Required for school equalization under Idaho Code 63-315.

Advanced Placement (AP)
A course in which students’ complete college-level work and prepare for nationally scored exams. Many colleges award credit for qualifying AP test scores when students enroll.

AED
Associated Equipment Distributors

Alternative Secondary Program
A program that provides special instructional courses and services to eligible at-risk youth to help them earn a high school diploma.

AP
Advanced Placement

ARPA
American Rescue Plan Act

ASB Activity Funds
Associated Student Body Activity Funds are earned by students and used for student activities. These funds are restricted for student use by state or local regulations.

ASBO
Association of School Business Officials

Assessed Value of Property
The dollar value assigned to property by the County Assessor and certified by the Board of County Commissioners.

At-Risk Youth
Students whose academic performance, attendance, behavior, or personal circumstances require special instructional programs and services to graduate.

AWS
American Welding Society

Average Daily Attendance (ADA)
The average number of students attending school each day, calculated over the school year.

B

Balanced Budget
An operating budget in which current expenditures are equal to current revenues. It may include beginning fund balances less required reserves as set by the board of trustees.

Benefit Apportionment
The portion of the educational support program paid to districts based on the employer's rate for Medicare, Social Security (FICA), and the Public Employee Retirement System of Idaho (PERSI).

Benefits
The employer's share of health, dental, and life insurance; workers' compensation; Social Security; and retirement.

Bond
A written evidence of debt with a stated interest rate and maturity date. Bonds are typically issued in series that mature over multiple years.

Budgetary Control
Managing expenditures within the limits of approved appropriations and available revenues according to a government's approved budget.

C

CARES Act
Coronavirus Aid, Relief, and Economic Security Act — a $2.2 trillion economic stimulus bill passed in response to the COVID-19 pandemic.

Capital Outlay
An expenditure over $5,000 that results in ownership or long-term control of an asset, such as buildings or equipment.

CCS
Career and College Success

CEC
Change in Employment Compensation

CFDA
Catalog of Federal Domestic Assistance — a directory of federal programs available to various entities and individuals.

Challenge
West Ada's program for gifted and talented students in grades 3–8.

Charter School
A public school authorized by Idaho Code that operates independently under the terms of a charter, while remaining publicly funded and nonsectarian.

CIP
Continuous Improvement Plan

Completion Rate
The percentage of students who graduate from high school with a regular diploma.

Concurrent Credit
High school courses that offer both high school and college credit.

Contingency Reserve, General Fund
As per Idaho Code 33-801A, a school board may set aside up to 5% of the general fund budget for contingency purposes.

CTE
Career Technical Education

CWI
College of Western Idaho

D

Depreciation Allowance
An estimate of wear and tear, aging, or obsolescence on fixed assets. In Idaho, depreciation allowances are included in educational transportation programs for school bus replacements.

DIL
Digital Integration Leads

Discretionary Funding
Also known as Support Unit Funding — state public school support distributed on a per-support-unit basis, used at the district's discretion within guidelines.

Distribution Factor
A set dollar amount per support unit used to calculate state payments to school districts.

DSC
District Service Center

DTL
Digital Technology Leads

DWA
Direct Writing Assessment — a performance-based test assessing students' writing abilities.

E

ECF
E-Rate Emergency Connectivity Fund — supports remote learning connectivity, part of the American Rescue Plan Act of 2021.

EFIB
Endowment Fund Investment Board

EFT
Electronic Fund Transfer

EL
Expeditionary Learning

ELA
English Language Arts

ELCI
English Language and Cultural Immersion

ELDS
English Language Development Standards

ELL
English Language Learners

ELP
Educational Learning Plan

EMMA
Electronic Municipal Market Access

EOC
End of Course Test

ERI
Early Reading Intervention

ESEA
Elementary and Secondary Education Act

ESL
English as a Second Language

ESSA
Every Student Succeeds Act

ESSER
Elementary and Secondary School Emergency Relief

Exceptional Child Contract Allowance
Reimbursement to school districts for approved costs of contracting services for students with exceptional needs through other educational agencies.

F

FAFSA
Free Application for Federal Student Aid.

FAPE
Free Appropriate Public Education — ensures students with disabilities receive necessary education and services without cost under IDEA.

Fiduciary Funds
Funds held by the government as a trustee or agent for parties outside the government.

FRL
Free and Reduced Lunch

Function
The activity or task for which services or material objects are acquired.

Fund
A self-balancing set of accounts used to record financial resources, liabilities, and changes therein.

Fund Balance
The difference between a fund’s assets and liabilities.

FTE
Full-Time Equivalent — a unit that indicates the workload of an employed person.

G

GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

Governmental Funds
Funds that account for tax-supported activities: general, special revenue, debt service, capital projects, and permanent funds.

GT
Gifted and Talented

GWFS
Government Wide Financial Statements

H

Homeowner's Exemption
A permanent exemption from ad valorem taxation for owner-occupied residential property in Idaho.

I

IB
International Baccalaureate

IBEDS
Idaho Basic Education Data System

ICCS
Idaho Common Core Standards

ICTL
Idaho Council for Technology in Learning

IDAPA
Idaho Administrative Procedures Act

IDEA
Individuals with Disabilities Education Act

IDLA
Idaho Digital Learning Academy

IEN
Idaho Education Network

IEP
Individualized Education Plan

IESDB
Idaho Educational Services for the Deaf and the Blind

IFARMS
Idaho Financial Accounting Reporting Management System

ILIP
Idaho Local Educational Agency Improvement Plan

IRI
Idaho Reading Indicator

ISAT
Idaho Standards Achievement Test

ISEE
Idaho System for Educational Excellence

Instruction
All activities and interaction between teachers and students in various instructional programs.

IQPS
Idaho Quality Program Standards

J

No glossary terms listed

K

No glossary terms listed

L

LEA
Local Educational Agency

Lead Teacher
A master teacher partially released from classroom duties to support instruction in specific content areas.

LEP
Limited English Proficient

LIP
Literacy Intervention Plan

LGIP
Local Government Investment Pool

M

M & O
Maintenance and Operations Property Tax

Magnet School
A school of choice with a specialized instructional focus.

Major Fund
A government fund with significant financial activity based on set thresholds.

Market Value of Property
The estimated amount for which a property would likely sell.

McKinney-Vento
Federal grant supporting education for homeless children and youth.

MDM
Mobile Device Management

N

NNU
Northwest Nazarene University

Non-instruction
Services not directly related to instruction, such as food service or community programs.

NSO
Non-Student Occupied

O

Opportunity School
An alternative high school program for students facing disciplinary action or credit deficiencies.

ORR
Office of Refugee Resettlement

OPEB
Other Post-Employment Benefits

P

PCN
Position Control Number

PERSI
Public Employee Retirement System of Idaho

PO
Purchase Order

PP&E
Property, Plant, and Equipment

Program
A plan of activities designed to achieve specific objectives.

Property Tax Replacement
Revenue to replace a portion of the M&O property tax levy with state sales tax.

Proprietary Funds
Funds accounting for business-like activities supported by user charges.

PowerSchool
Student information system used for attendance, grading, and reporting.

Public School Permanent Endowment Fund
Composed of proceeds from the sale of school lands used for public education.

Q

Qmlativ
A next-generation student information and finance system used for district operations.

R

Rebound High School
An alternative school serving students at risk of not graduating due to discipline or credit issues.

RFP
Request for Proposal

RTI
Response to Intervention — a tiered approach to early identification and support of students.

S

Salary-Based Apportionment
Funding based on staff counts, experience, education, and support units.

SAT
Scholastic Aptitude Test

SBOE
State Board of Education

SCOIR
College search and planning platform

SDE
State Department of Education

Speed Dial Test
Kindergarten readiness test in West Ada

SRO
School Resource Officer

State Department of Education
Administrative body overseeing K–12 public education in Idaho.

Support Services
Personnel, activities, and programs enhancing instruction and district operations.

Support Unit
A calculation of attendance used to determine school funding.

SWD
Students with Disabilities

T

TAP
Test of Achievement and Proficiency

Taxes – Ad Valorem
Tax levied on property value.

Taxes – Bond & Interest
Tax levied for repayment of bonded debt.

Taxes – Emergency
Tax to cover enrollment increases.

Taxes – School Plant Facilities
Tax for capital projects.

Taxes – Supplemental
Two-year tax levy for district operations.

Taxes – Tort
Tax for liability insurance.

Tech Prep
Program linking high school technical courses with postsecondary credentials.

Tuition Equivalency Allowance for Special Education
Additional allowance for educating special education students in residential facilities.

U

USDA
United States Department of Agriculture

Urban Renewal Project
A municipal project to eliminate blight or deteriorated areas.

V

No glossary terms listed

W

WASD
West Ada School District

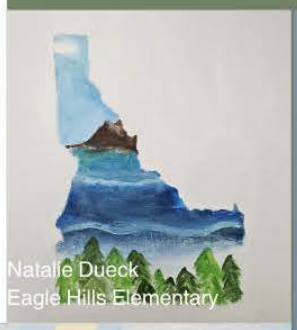
WATS
West Ada Transit System

X, Y, Z

No glossary terms listed



2024-2025



Natalie Dueck
Eagle Hills Elementary



Mackayla Coon Pleasant View Elementary



Gage Powell Chaparral Elementary

About Us.

Mission

The West Ada School District's mission is, **"Preparing Today's Students for Tomorrow's Challenges."**

Vision

West Ada School District envisions a learning community where every member is equipped to learn and empowered to excel. We are committed to enhancing student success and providing an education where all students attain the skills and knowledge necessary to be College and Career Ready.

Issued by the Finance Department
West Ada School District

Spring 2025

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