



2023-24 ANNUAL BUDGET

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EXECUTIVE SUMMARY

The Board of Trustees
Coeur d'Alene School District 271
Coeur d'Alene, ID 83814

Dear Board of Trustees and Community Members:

We submit this proposed budget document for your consideration and approval. It appropriates funds for the 2023-24 school year for Coeur d'Alene School District 271 (the "District"). The budget includes audited amounts for fiscal years 2020 - 2022 and approved budget amounts for 2021-2022. The fiscal year (FY) 2023-2024 budget consists of identified Governmental Funds including the General Funds, Special Revenue Funds, Debt Service Funds, and the Capital Projects Funds. Budgets are presented on the modified accrual basis of accounting for all governmental fund types. Once the budget is adopted, the Board of Trustees can amend the budget as necessary. The financial section of this document provides detail pertaining to each fund and the budget process. The informational section is an overview the funding model and student and staff demographics.

2023-24 Budget Highlights

May 2023 Supplemental Levy

2023 has been a significant budget year for the district. The levy elections in March and May 2023 were perhaps the most important factors impacting the budget. The supplemental levy, which provides 25% of the district's annual operating budget, has been passed by district voters every two years since 1986. In March 2023, the \$20 million, two-year supplemental levy was up for renewal. The supplemental levy amount on the March ballot was \$25 million, in perpetuity. The additional \$5 million in the levy request was earmarked for teacher and support staff raises and additional safety and security staff. The district also ran a five-year \$5 million School Plant Facility Levy (SPFL) in response to the lack of facility funding from the state and the district's aging infrastructure and rapidly growing deferred maintenance needs totaling \$25.3 million. Unfortunately, both levies failed to pass, with 48.97% of the vote for the supplemental levy and 54.48% of the vote for the SPFL.

When the supplemental levy failed, the district had to begin identifying how to cut \$20 million from the operating budget including over 300 teaching and support positions, the closure of two elementary schools, the elimination of athletics, art, music and elective programs, the reduction in School Resource Officers, and much more essential materials and services.

In late March, the district made the decision to run the levy again in the May 2023 election, dropping perpetuity, the SPFL, and asking for a two-year \$25 million supplemental levy only. This time the community came together and overwhelmingly voted to pass the levy with 63.47% of the vote.

Idaho State Legislation and Staff Pay Increases

The 2023 session of the Idaho Legislature marked historical school funding increases, with the state allocating an additional \$330 million for school districts across the state. The most significant component of this investment was the \$145 million dedicated for teacher raises, giving every state-funded teacher a \$6,359 pay increase. This investment brought the starting teacher salary to \$47,477 per year. Although we are grateful for the additional funding, the amount we received from the state is not enough to cover raises for all of our teachers for two main reasons.

First, since 2019-20 the state has funded public schools based on student enrollment rather than student attendance due to the pandemic. For FY 23-24 the state has reverted back to funding based on average daily student attendance. This shift means schools will now receive funding based only on the number of students actually in class every day rather than receiving funding based on the total number of students enrolled in school, resulting in less state funding for school districts across the state next year. For our district, the switch from enrollment-based funding to attendance-based funding means a loss of \$4.2 million in revenue for FY 23-24.

Second, the state funded raises only for state-allotted teachers, not for federally funded teachers or the actual number of teachers employed by the district. Fortunately, with the \$5 million levy increase, the district was able to meet Governor's Little goal to provide \$6,359 raises to teachers and also increase the starting wage for support staff from \$12.75 per hour to \$16 per hour.

The ESSER "Cliff" and Right Sizing Efforts

Lasting impacts of the COVID pandemic had significant impacts on the FY 2023-24 budget. Prior to COVID in 2019-20, district enrollment was at an all-time high of 11,075 students. In 2020-21, enrollment dramatically decreased to 10,061, a loss of 1,014 students. Along with school districts across the nation, our district was in uncharted territory, not knowing if the decline in enrollment would be on-going or if students would return. In March of 2020, Congress set aside about \$13.2 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER) Fund. These emergency grant funds were awarded to states to help address COVID impacts on elementary and secondary schools. The district used some of this funding to retain staff, expecting enrollment to increase again at some point. Some students returned, but not at pre-pandemic levels. Fall enrollment for FY23 was 10,118 students, with a smaller Kindergarten class than expected. FY24 enrollment is expected to decline slightly to about 10,090 students.

ESSER funding expires at the end of FY24, resulting in a "fiscal cliff" as these one-time dollars the district used to support ongoing staff and programs go away. The district anticipated the loss of this funding and recognized that without ESSER funds, the district would be operating in deficit. To prepare for this eventuality, the district conducted a staffing and enrollment study to determine the number of staff needed in each building based on expected enrollment. As a result, buildings were "right-sized" to ensure schools have the right number of teachers and staff needed to meet class size goals and the most effective student-to-teacher ratios that can be sustained by current funding. The process identified 24 teaching positions that would be lost through attrition (retirement, resignation, and non-rehire) by the end of the 2022-23 school year that could be eliminated in FY24. The salary savings resulting from the reduction of these positions is \$1.88 million, which was allocated to help offset the cost of providing teacher and staff raises.

The Bottom Line

The district expects to accomplish several strategic goals in FY 24. With additional funding from the state, the supplemental levy, and salary savings, the proposed FY 23-24 budget shows an operating surplus of \$828,729. The additional resources enabled the district to invest in our amazing people, providing raises for every staff member of District 271.

Although the proposed FY24 budget shows a surplus, next year will not be without its challenges. The district must navigate its unfunded deferred maintenance and aging infrastructure, address emerging needs for additional behavioral support for students across all grade levels, most notably at the elementary level, and maintain a balanced budget with rising inflation and an emerging recession. We must also confront increased demand for general fund support from the Child Nutrition program and other funds, and deliver on our ongoing commitment to build and maintain meaningful and effective community partnerships.

2023-24 Budget Development

The district uses the budget expenditure and revenue categories adopted by the Idaho State Department of Education. Revenues are classified by fund and source, and expenditures are classified by fund, function/program, activity, and object.

The district's financial management goals are to ensure funds are used to benefit students and that district personnel are ethical, accountable, equitable, efficient, and effective managers of the resources entrusted to the district.

Our budget development process begins in January of every year. Since last winter, finance staff have met regularly with department heads and building principals to review budgets and plan for the upcoming year. In the spring after student enrollment forecasts were generated, meetings were held to discuss staffing needs for each school based on enrollment projections. In March, after the Idaho State Legislature appropriated funding for schools, district administrators and supervisors identified, prioritized, and estimated next year's costs with input from staff.

The district is committed to aligning expenditures with district goals. To further increase coordination and alignment, administration and finance personnel will work in partnership with all stakeholders throughout the upcoming year to build a common understanding of the organization's goals as outlined in the new strategic plan and how budgeted resources can be aligned to achieve those goals.

Page 7 of this budget book marks the start of the expenditure profile pages that list each program description, analysis, and FTE as well as expenditures by object. Once the preliminary budget is finalized, the notice of the public budget hearing will be published and posted according to Idaho law.

FINANCE SECTION

Introduction to Finance Section

The budget document provides revenue and expenditure detail for all District funds. A pyramid approach is used, beginning with a summary of the general fund and all other funds compared to the previous year totals then followed by information that is more detailed by fund. The District uses the following Governmental Funds:

General Fund – This fund is used to account for revenues used to finance the current and ordinary operations of the District. Activities not required to be accounted for in a different fund are reported in this fund.

Special Revenue Funds – These funds are used to account for special projects for revenues and expenditure activity separate from the normal operations of the District. Special Revenue funds are used to account for special state, local, and federal programs.

Debt Service Fund – This fund accounts for the revenue collected from taxes levied for the payment of principal and interest on the District’s general obligation bonds.

Capital Projects Fund – This fund accounts for revenues from bond proceeds, taxes levied, interest earnings on bond proceeds, lottery distributions and any fund transfers from the general fund. Monies are used to acquire buildings and sites, remodel and repair existing buildings and construct new buildings. This fund is made up of two funds, the Plant Facility Fund and the Capital Projects Fund.

Description of Governmental Funds

The District will use the following funds for fiscal year 2023-24:

100 General Fund – Accounts for revenues used for financing the current, ordinary, and recurring operations of the District. This fund accounts for activities that are not required to be in a different fund.

Special Revenue Funds

220 Forest Reserve Fund - Revenues received from the federal government for the sale of timber on federal forest lands located within the District boundaries.

230 Building Use Funds – Revenues received from the rental of District facilities.

235 School Plus – Fund to account for revenues and expenditures for the District’s before and after school childcare program.

236 Miscellaneous Local Grants - These are revenues from local organizations and companies granted and donated to be used for a specific purpose.

237 Associated Student Body - This fund was established in the 2021-2022 fiscal year in response to a new accounting pronouncement, GASB (Governmental Accounting Standards Board) 84 which required that the District account for the funds that are recorded and housed at the school building level. The entries in this fund summarized the activity of the schools for a given year and ensured it was recorded, summarily, on the District’s audited financial statements.

238 E-Rate – Revenues received from the universal service support program, commonly known as the E-rate program, that helps schools obtain affordable broadband.

Description of Governmental Funds

Special Revenue Funds (continued)

- 241 Driver's Education - Fund used to account for revenues and expenditures for District sponsored driver's education programs throughout the year.
- 242 Classroom Technology - Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.
- 243 State Career Technical Education (CTE) Added Costs - Funding provided by the State of Idaho to be used to defray the high cost of providing Career Technical Education programs to students. Funded based on the number of approved CTE courses taught by qualified CTE teachers.
- 244 Reading Assessment – Revenues received from the State of Idaho in previous fiscal years for reading assessment. Carryover balance will be used for curriculum materials for FY24 and the fund will be closed.
- 247 Advanced Opportunities – Revenues received through the State Advance Opportunities for AP test reimbursements.
- 249 Miscellaneous State Funds - Fund used to account for revenues received for specific purposes mandated by the State. The Literacy Intervention, College and Career Advisors, and the Vocational Rehabilitation programs are accounted in this fund.
- 250 ESSER III – ARP Act - (Elementary & Secondary School Emergency Relief Fund) Funds to address students' academic, social, and emotional needs and the disproportionate impact of COVID-19 on underrepresented student subgroups. The remaining ARP ESSER funds may be used for the same allowable purposes as ESSER I and ESSER II. Monies are available thru 9/30/2024 unless the SDE requests a year waiver in spending authority
- 251 Title I - A – Improving Basic Programs – Revenues are used to hire staff, purchase supplies, provide intervention and parent engagement programs to help raise achievement levels for buildings that exceed the District's average low income percentage.
- 253 Title IX-A – Education for Homeless Children & Youth Program – Revenues received through ESSA to provide supports for students who are experiencing homelessness
- 255 Title I D - Neglected, Delinquent & At-Risk - Revenues are used to purchase materials and for staff to assist with students in the Kootenai County Juvenile Detention Center and at students placed at Kootenai Behavioral Health.
- 257 Title VI – IDEA Special Education - Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District.
- 258 Title VI – IDEA Special Education Pre-School - Revenues are used for staff, materials, equipment and professional service to supplement the preschool (3- to 5- year-old students) special education program in the District.
- 260 Medicaid – Revenue collected as a result of eligible Medicaid services and billings. Expenditures related to Special Education Services.
- 263 Perkins V - Revenues are used to purchase materials and equipment for career and technical education programs.
- 269 Johnson O'Malley – Revenues received to provide culture, language and academic programs to American Indian and Alaska Native students.

Description of Governmental Funds

Special Revenue Funds (continued)

- 271 Title II – Supporting Effective Instruction - Revenues are used for in-service, teacher recruitment, and classroom management processes.
- 274 Title IV – Student Support and Academic Enrichment – Revenues received through ESSA to provide students with access to well-rounded education, improve school conditions for student learning, and improve the use of technology.
- 289 Miscellaneous Federal Grants – Fund used to account for other restricted federal funds, including the 21st Century Community Learning program, Indian Education, and STOP School Violence grant.
- 290 Child Nutrition Program - Revenues used for the personnel, activities, and supplies for providing breakfast, lunch, dinner and snacks for students and staff.
- 750 Employee Activity Fund – Local revenue received and fundraisers for the use of employee activities and events.

Debt Service Fund

- 320 2012 Bond Fund - Local property tax levy revenues are used to redeem 2012 bonds and for 2012 bond interest expense.
- 321 2017 Bond Fund - Local property tax levy revenues are used to redeem 2017 bonds and for 2017 bond interest expense.

Capital Projects Fund

- 423 2017 Bond Projects - Fund used to account for the accumulation of resources for and payment of costs that are legally restricted for capital improvements related to the 2017 bond funds.
- 424 Bus Depreciation – Fund used to account for the purchase of school buses through the State’s depreciation reimbursement.
- 429 Land Acquisition – Fund used to account for proceeds from the sale of land assigned to the cost of future land acquisition.
- 430 Plant Facilities - This fund is used for capital improvements, deferred maintenance, and acquisition of land. In FY23, the board committed \$5 million from one-time ESSER savings to the Plant Facilities Fund for capital improvement projects and deferred maintenance.
- 435 School Facilities Property Tax Relief - This is a new fund for FY24 used to account for HB 292 revenue. House Bill (HB) 292 passed in the 2023 legislative session provides funding to schools to pay off existing bonds or levies for FY24.

Total Budget for All Governmental Funds

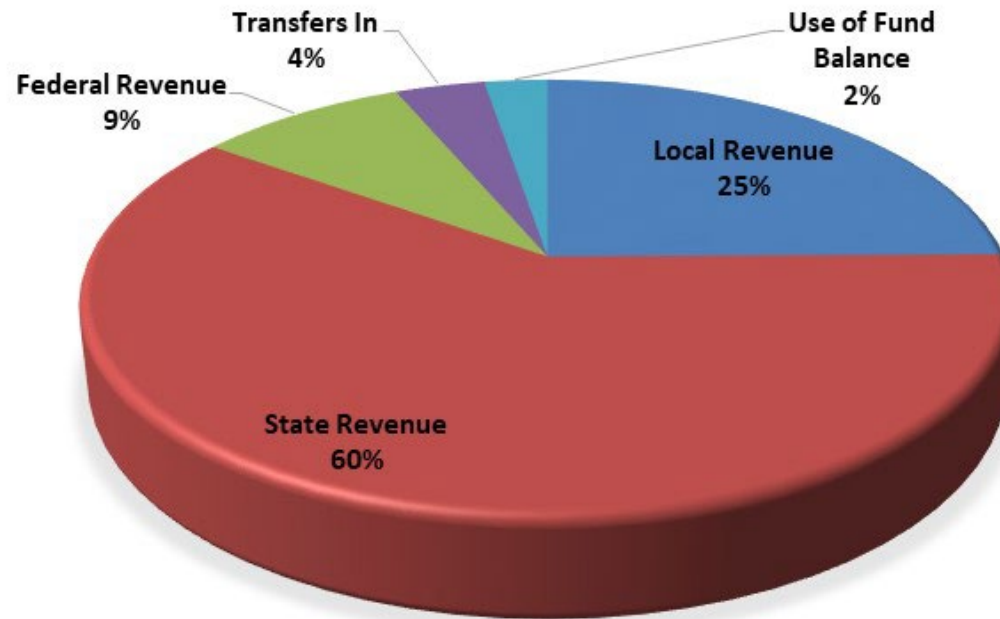
Revenues

The following schedule shows the District's total budgeted revenues for all funds for the current year.

REVENUES	GENERAL FUND 2023-24	ALL OTHER FUNDS 2023-24	TOTAL 2023-24	TOTAL ADOPTED 2022-23*	PERCENT CHANGE
Local Revenue	25,659,610	6,891,205	32,550,815	29,357,145	11%
State Revenue	72,102,510	6,556,260	78,658,770	70,682,459	11%
Federal Revenue	-	11,522,621	11,522,621	16,270,855	-29%
Transfers In	56,394	4,844,712	4,901,106	1,007,847	386%
Use of Fund Balance		3,459,097	3,459,097	-	0%
Total Revenues	97,818,514	33,273,895	131,092,409	117,318,306	12%

**Note: 2022-23 local revenue excludes the August 2023 failed \$8 million SPFL that was included in the FY23 adopted budget.*

Percent of Total 2023-24 Revenue Budget



Total Budget for All Governmental Funds

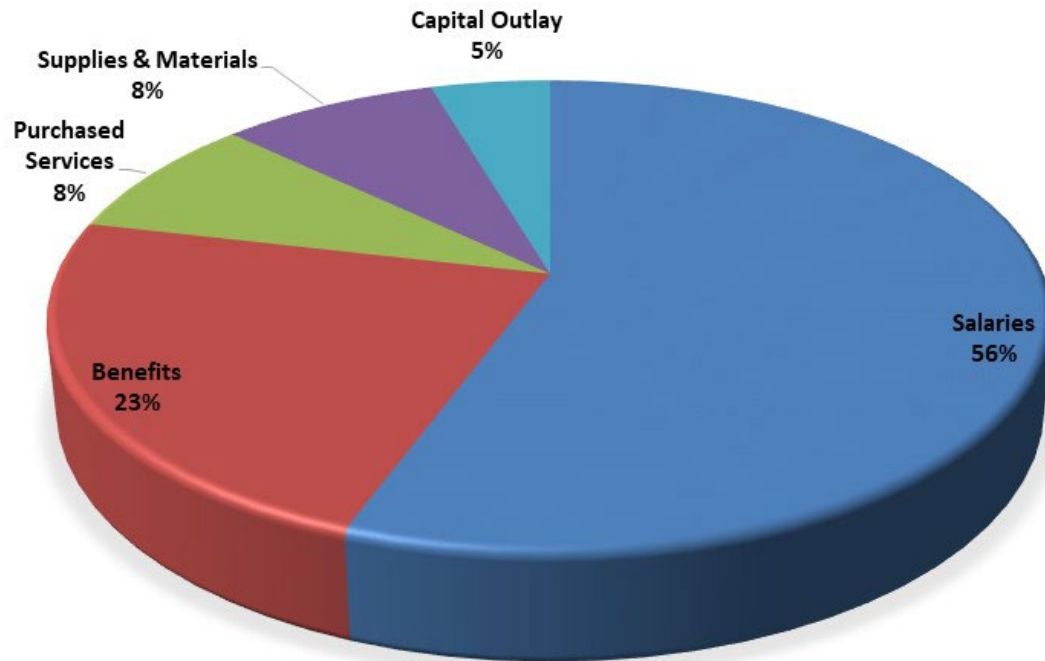
Expenditures

The following schedule shows the District's total budgeted expenditures for all funds for the current year.

EXPENDITURES	GENERAL FUND 2023-24	ALL OTHER FUNDS 2023-24	TOTAL 2023-24	TOTAL ADOPTED 2022-23*	PERCENT CHANGE
Salaries	58,100,144	9,151,309	67,251,453	59,543,224	13%
Benefits	23,811,873	3,989,803	27,801,676	24,913,132	12%
Purchased Services	8,370,380	1,826,323	10,196,703	10,511,961	-3%
Supplies & Materials	3,825,160	6,248,999	10,074,159	8,034,717	25%
Capital Outlay	316,004	5,218,677	5,534,681	5,734,094	-3%
Debt Retirement	-	3,913,350	3,913,350	4,728,725	-17%
Insurance & Judgments	590,552	-	590,552	452,836	30%
Transfers	1,975,672	2,925,434	4,901,106	1,007,847	386%
Total Expenditures	96,989,785	33,273,895	130,263,680	114,926,537	13%

**Note: 2022-23 capital outlay excludes the August 2023 failed \$8 million SPFL that was included in the FY23 adopted*

Percent of Total 2023-24 Expenditure Budget



Total Budget for All Governmental Funds

Combined

The following schedule shows the District's total budgeted revenues and expenditures for all governmental funds for the current year

2023-24 BUDGETED FUND FINANCIALS	GENERAL FUND 2023-24	SPECIAL REVENUE FUNDS 2023-24 (FUND 220-290, 750)	DEBT SERVICE FUND 2023-24 (FUND 320 & 321)	CAPITAL PROJECTS FUND 2023-24 (FUND 423-430)	TOTAL 2023-24	TOTAL 2022-23
Beginning Fund Balance	7,157,668	4,912,117	5,679,664	10,095,176	27,844,625	\$ 22,329,901
Revenues						
Local Sources	25,659,610	5,720,245	1,170,960	-	32,550,815	29,357,145
State Sources	72,102,510	3,609,864	127,356	2,819,040	78,658,770	70,682,459
Federal Sources	-	11,522,621	-	-	11,522,621	16,270,855
Transfers IN	56,394	1,548,973	2,819,040	476,699	4,901,106	1,007,847
Total Revenues	97,818,514	22,401,703	4,117,356	3,295,739	127,633,312	117,318,306
Expenditures						
Salaries	58,100,144	9,151,309	-	-	67,251,453	59,543,224
Benefits	23,811,873	3,989,803	-	-	27,801,676	24,913,132
Purchased Services	8,370,380	1,826,323	-	-	10,196,703	10,511,961
Supplies & Materials	3,825,160	6,240,511	-	8,488	10,074,159	8,034,717
Capital Outlay	316,004	2,392,056	-	2,826,621	5,534,681	5,734,094
Debt Retirement	-	-	3,913,350	-	3,913,350	4,728,725
Insurance & Judgments	590,552	-	-	-	590,552	452,836
Transfers	1,975,672	106,394	-	2,819,040	4,901,106	1,007,847
Total Expenditures	96,989,785	23,706,396	3,913,350	5,654,149	130,263,680	114,926,537
Change in Fund Balance	828,729	(1,304,693)	204,006	(2,358,410)	(2,630,368)	2,391,770
Ending Fund Balance						
Contingency	4,888,106	-	-	-	4,888,106	4,356,396
Unappropriated	3,098,291	3,607,424	5,883,670	7,736,766	20,326,151	20,365,274
Total Ending Fund Balance	7,986,397	3,607,424	5,883,670	7,736,766	25,214,257	24,721,670

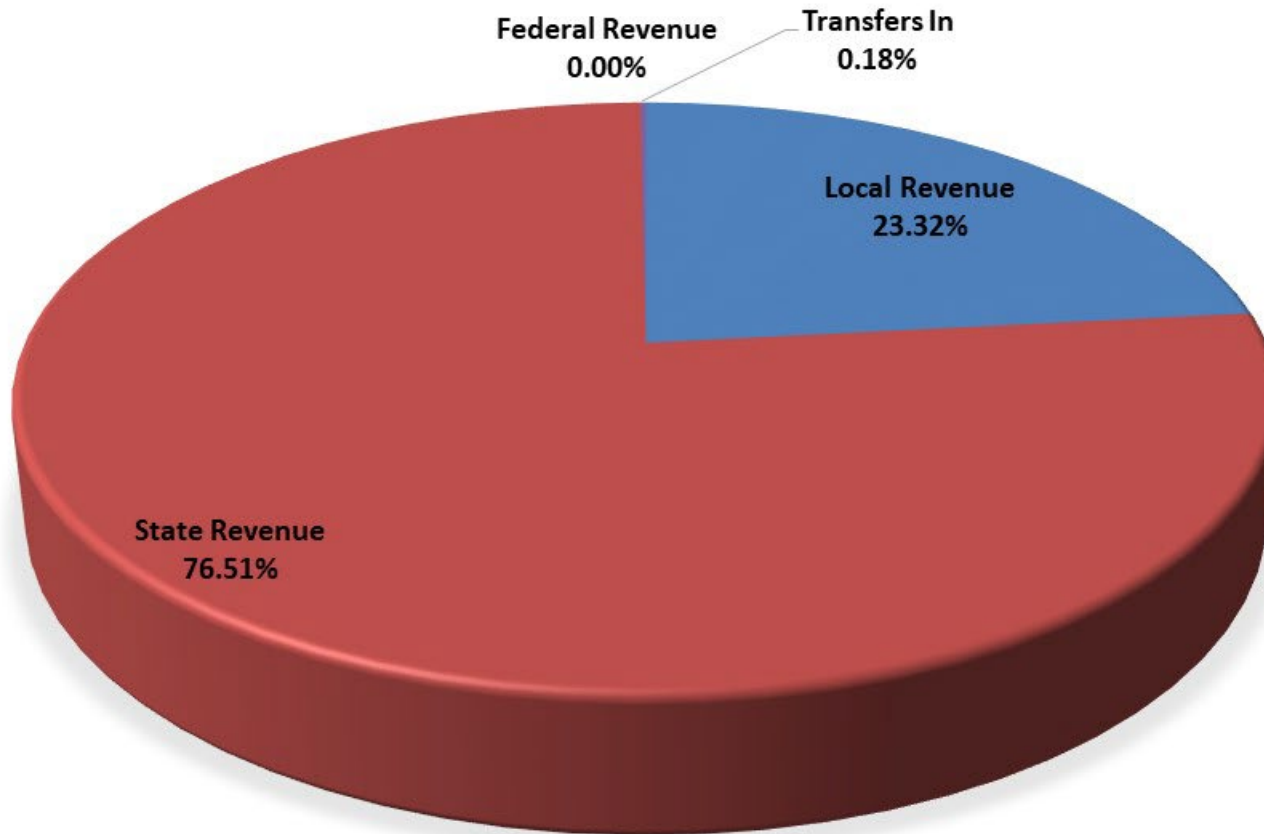
**Note: 2022-23 local revenue and capital outlay excludes the August 2023 failed \$8 million SPFL that was included in the FY23 adopted*

General Fund Revenues

The following schedule shows the District's general fund budgeted revenues for the current year.

REVENUES	ADOPTED 2022-23	PROPOSED 2023-24	AMOUNT OF CHANGE	PERCENT CHANGE
Local Revenue	20,352,166	25,659,610	5,307,444	26%
State Revenue	66,775,752	72,102,510	5,326,758	8%
Federal Revenue	-	-	-	0%
Transfers In	154,009	56,394	(97,615)	-63%
Use of Fund Balance	-	-	-	0%
Total Revenues	87,281,927	97,818,514	10,536,587	12%

Percent of Total 2023-24 General Fund Revenue Budget



General Fund Revenues

Local Sources

Taxes – Supplemental – Revenue from a tax levy approved by the electorate of the District. The District has a two-year \$25 million per year supplemental levy that was passed by voters on May 16, 2023. The supplemental levy provides 25% of the funding for the general fund.

Taxes – Tort Levy – Revenue from a tax levy to provide for the comprehensive liability insurance plan as authorized by Idaho Code. The tort levy will cover 39% of the cost for the District’s \$545,000 FY24 insurance policy.

Penalty on Delinquent Taxes - Revenue earned as a result of penalties or interest added to the payment of delinquent taxes. On October 1, 2022 Kootenai County began keeping all penalties and interest associated with delinquent taxes rather than transferring those funds to the other taxing districts within the county as has been the long standing practice, citing that the reason was to cover expenses incurred in collections. Litigation is currently underway with lawsuits filed against Kootenai County by the cities of Coeur d’Alene and Post Falls.

Earnings on Investments - Interest earned on available funds held in the Local Government Investment Pool (LGIP). Interest earnings from special revenue funds are recorded in the general fund, unless specifically required to be recorded elsewhere.

Other Local Revenue – Miscellaneous other income from local sources. This includes book fines, property damage, and revenue from sale of surplus at auction, prior year rebates, and revenue generated from chartered transportation.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
LOCAL REVENUE	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
Taxes-Supplemental	19,992,483	20,211,516	20,141,480	20,000,000	25,000,000	5,000,000
Taxes - Emergency	156,927	2,152	654	-	-	-
Taxes - Tort	145,296	170,368	189,388	186,166	184,610	(1,556)
Taxes - Other	13,443	117,584	71,611	-	-	-
Penalty on Delinquent Taxes	105,548	101,606	95,414	80,000	-	(80,000)
Earnings on Investments	404,856	69,593	32,862	20,000	225,000	205,000
All Other	188,804	156,771	134,806	66,000	250,000	184,000
						-
Total Local Sources	21,007,358	20,829,590	20,666,217	20,352,166	25,659,610	5,307,444

Analysis/Trends

In May 2023 voters approved a supplemental levy increase of \$5 million for the purposes of staff raises and additional safety and security staff. In October 2022 Kootenai County announced that it would no longer distribute penalty and interest revenue generated from delinquent taxes. Interest rates in the LGIP continue to increase and exceed earning expectations. The Transportation department entered in to an agreement with Silverwood to provide contracted transportation to summer staff resulting in an increase in local income.

General Fund Revenues

State Sources

Base Support Program – The amount of entitlement from the educational support program for the annual general maintenance and operations, not including specific program assistance, i.e., transportation, exceptional contracts, etc. The amount of entitlement is based on average daily attendance converted into support units, the average career ladder salary of instructional (e.g. teachers, librarians) and pupil service staff (e.g. psychologists, nurses, school language pathologists, and counselors), and the state determined allocation for administrative and classified staff. Funds are distributed based on a formula provided in Idaho Code 33-1002.

Transportation Support– Payment is limited to 50%/85% 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 highest of 103% of the state average for cost per mile or cost per pupil for 2022-23.

Exceptional Child/SED Support– The amount of entitlement allowed for approved contracts for services provided exceptional children. Funding is determined based on the number of SED students served above the State average.

Benefit Apportionment– The amount of entitlement, based on the funding formula in Idaho Code, for the payment of Social Security taxes and Public Employee Retirement contributions for eligible employees. Amount is directly related to the Salary Based Apportionment allocation. The amount paid is 20.34% for certificated staff and 18.83% for classified and non-certificated staff of the Salary Based Apportionment allocation. This covers employer PERSI rates of 12.69% for certificated staff and 11.18% for classified and non-certificated staff and employer FICA rate of 7.65% associated with the Salary Based Apportionment allocation.

Other State Support– Includes the amount for professional development, math and science requirement, digital content and curriculum, remediation, safe and drug free schools, and other special legislative or State Department of Education initiatives.

Lottery/Additional State Maintenance– Lottery dividends paid by the Idaho Department of Education for the specified purpose of school maintenance and repairs. The District's lottery funds cover 41% of the student maintenance program for FY24.

Revenue in Lieu of/Tax Replacement– Revenue from the State of Idaho in lieu of taxes it would have had to pay had its property been subject to taxation by the school district on the same basis as privately-owned property, including property tax replacement and agriculture equipment replacement revenues.

General Fund Revenues

State Sources

STATE REVENUE	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Base Support Program	49,260,895	45,228,537	50,290,289	54,992,516	59,596,464	4,603,948
Transportation Support	2,121,071	2,170,411	2,226,924	2,200,000	2,390,000	190,000
Exceptional Child/SED Support	-	-	-	-	94,847	94,847
Benefit Apportionment	6,747,136	6,584,697	6,881,432	7,155,753	8,008,520	852,767
Other State Support	1,587,333	1,325,049	1,424,152	1,237,283	952,144	(285,139)
Lottery	797,107	813,766	684,157	1,007,734	854,447	(153,287)
Revenue in Lieu Of/Tax Replacement	179,241	179,241	179,241	182,466	206,088	23,622
						-
Total Local Sources	60,692,784	56,301,701	61,686,195	66,775,752	72,102,510	5,326,758

Analysis/Trends

The Idaho Legislature increased overall general fund appropriations for public schools in 2023-24 by 16.4%. Discretionary dollars were increased 15.2% and additional funds were appropriated to continue to implement the career ladder. The State appropriated an additional \$6,359 per staff allowance for Instructional Staff and Pupil Services personnel at a cost of \$154 million to allocate additional compensation for instructional and pupil personnel staff. The State increased the base salary allocation for administrators by 4% and the base salary allocation for classified personnel by 56%. The intent language for the 56% classified increase was that 4% be used to increase salaries and the additional 52% is to assist districts in closing the gap between the number of classified staff employed and the number of staff allocated. The State appropriated dollars for continued enrollment growth throughout the State. The temporary emergency rule to fund schools based on enrollment rather than ADA was not extended. 2023-24 funding will be based on protected units equal to 97% of the 2022-23 support units. The District will also have additional reduced units estimated at a 3% cost to cover their proportionate share of the statewide cost of protected support units.

SED support was reclassified to its own function code for FY24.

IT Staffing (\$105,963 for FY23) was eliminated as a line item for FY24 and rolled into discretionary funding under the base support program.

General Fund Revenues

Transfers In

Funds transferred from Federal programs to provide for the costs of processing the various transactions of the program. The indirect cost rate is established by the State Department of Education based on financial reports submitted by the District. The 2023-24 approved restricted indirect cost rate is 1.51% and the unrestricted rate is 12.13%. Indirect costs will be charged to Title I (Fund 251) and IDEA School Age Special Education (Fund 257) for FY24.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
Other Sources/Transfers In	ACTUAL	ACTUAL	ACTUAL	2022-23	2023-24	2022-23 TO
Transfers In	168,428	299,108	309,158	BUDGET	BUDGET	2023-24
Total Local Sources	168,428	299,108	309,158	154,009	56,394	(97,615)

Analysis/Trends

Indirect costs will not be charged to ESSER for FY24, as the majority of ESSER funding for FY24 will be used for capital projects.

General Fund Ending Balance

Fund balance is included in the official budget summary statements and budget publication as a resource in order to include the contingency reserve and unappropriated reserve. Fund balance is not an annual revenue source for the general fund.

The contingency reserve is a set-aside of 5% of the estimated revenues for the current year, not including transfers in. The contingency fund shall not exceed five percent of the total general fund, or the equivalent value of one (1) support unit computed as required by State law, whichever is greater. This will be reported on the contingency reserve line item on the official budget form prescribed by the State Department of Education.

Fund balance in excess of the contingency reserve is reported as the unappropriated balance on official budget documents. The unappropriated balance may be restricted, committed, assigned and unassigned by the Board per Board Policy 7215 and GASB Statement 54.

	2019-20	2020-21	2021-22	ADOPTED*	PROPOSED
FUND BALANCE	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET
Beginning Fund Balance	4,932,057	6,389,094	6,271,109	5,389,094	7,157,668
Change in Fund Balance:					
Revenues	81,871,315	77,442,451	83,960,808	87,281,927	97,818,514
Expenditures	80,414,279	79,335,444	83,074,248	84,410,105	96,989,785
Net Change in Fund Balance:	1,457,036	(1,892,993)	886,559	2,871,823	828,729
Ending Fund Balance:					
Contingency Reserve	4,085,144	3,857,167	4,431,207	4,356,396	4,888,106
Unappropriated Balance	2,303,949	638,934	2,726,461	3,904,521	3,098,291
Total Ending Fund Balance	4,932,057	6,389,094	6,271,109	5,389,094	7,986,397

** Note: Subsequent to the adoption of the FY23 budget, the board approved 7% classified raises, 3.25% certified raises and an increase to the Master's stipend, and 4% administrative raises. The change in fund balance is expected to be zero at the close of FY23, with any deficit covered by ESSER dollars.*

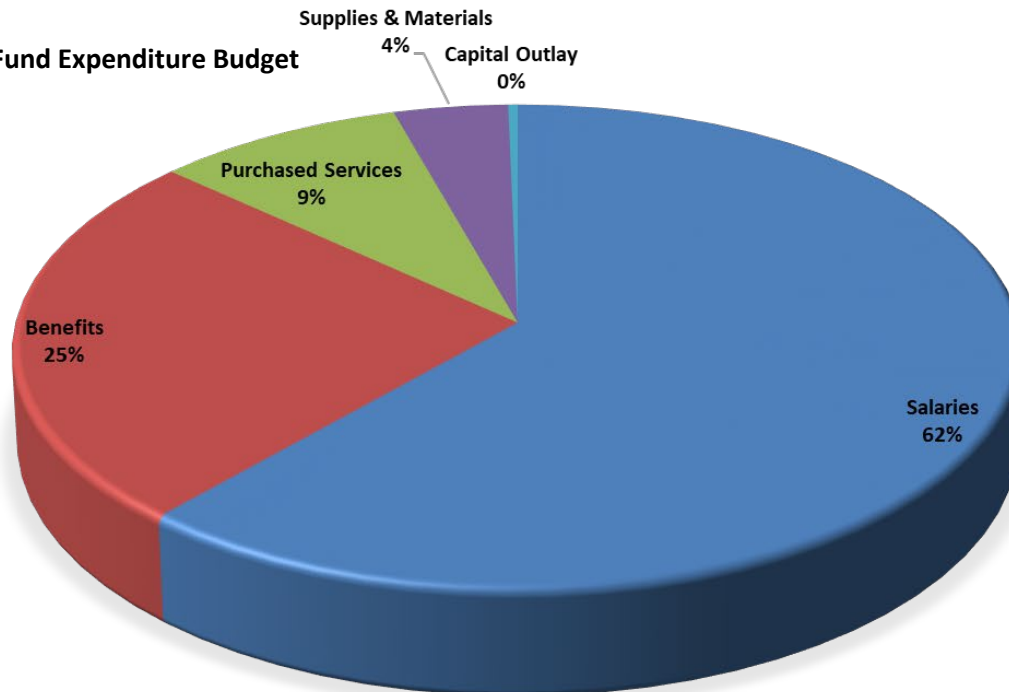
General Fund Expenditures

The following schedule shows the District's total budgeted general fund object expenditures for the current year.

Percent of Total 2023-24 General Fund Expenditure Budget

EXPENDITURES	FY23 ADOPTED GENERAL FUND (A)	FY23 WORKING BUDGET (B)	FY24 PROPOSED GENERAL FUND (C)	FY23 ADOPTED VS PROPOSED (C-A)	FY23 WORKING VS PROPOSED (C-B)
Salaries	50,192,788	52,087,722	58,100,144	7,907,356	6,012,422
Benefits	20,784,131	21,479,722	23,811,873	3,027,742	2,332,151
Purchased Services	7,978,925	8,595,207	8,370,380	391,455	(224,827)
Supplies & Materials	3,655,385	4,164,266	3,825,160	169,775	(339,106)
Capital Outlay	492,203	491,668	316,004	(176,199)	(175,664)
Debt Retirement	-	-	-	-	-
Insurance & Judgments	452,836	452,836	590,552	137,716	137,716
Transfers	853,838	853,838	1,975,672	1,121,834	1,121,834
Total Expenditures	84,410,106	88,125,258	96,989,785	12,579,679	8,864,527

Percent of Total 2023-24 General Fund Expenditure Budget



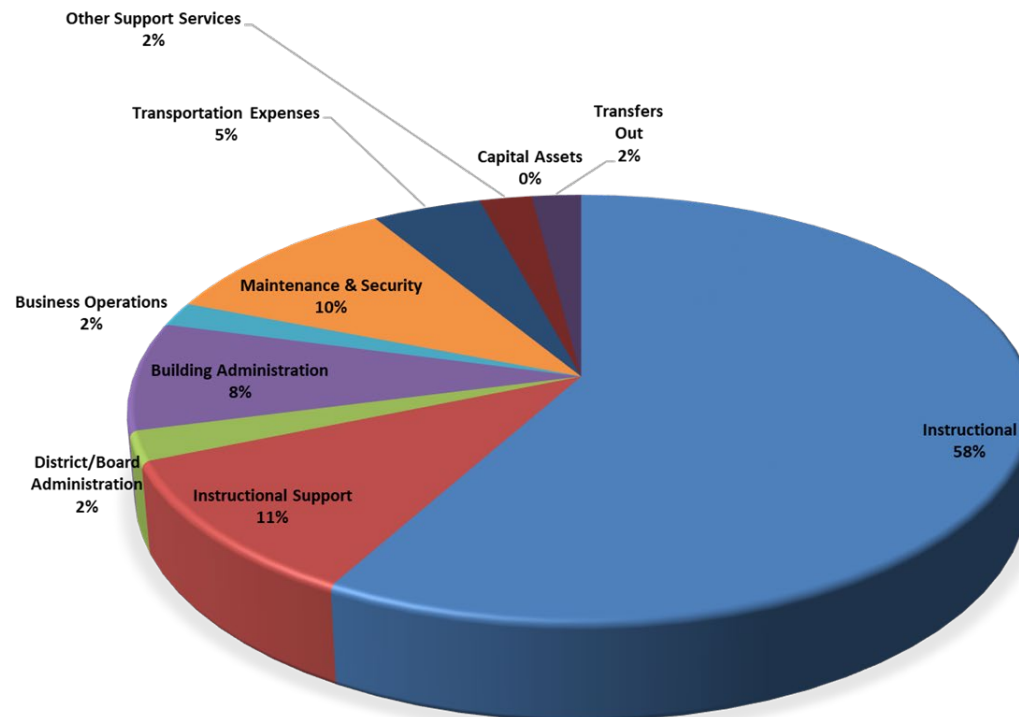
General Fund Expenditures

The following schedule shows the District's total budgeted general fund program expenditures for the current year.

Percent of Total 2023-24 General Fund Expenditure Budget

EXPENDITURES	FY23 ADOPTED GENERAL FUND (A)	FY23 WORKING BUDGET (B)	FY24 PROPOSED GENERAL FUND (C)	FY23 ADOPTED VS PROPOSED (C-A)	FY23 WORKING VS PROPOSED (C-B)
Instructional	50,939,308	53,263,350	56,346,153	5,406,845	3,082,803
Instructional Support	7,962,805	8,640,666	10,283,561	2,320,756	1,642,895
District/Board Administration	1,967,484	2,206,571	2,177,486	210,002	(29,085)
Building Administration	7,345,202	7,455,830	7,969,856	624,654	514,026
Business Operations	1,744,000	1,907,752	1,767,200	23,200	(140,553)
Maintenance & Security	7,939,663	8,124,416	10,003,191	2,063,528	1,878,775
Transportation Expenses	3,529,963	3,649,153	4,371,406	841,443	722,253
Other Support Services	2,127,844	2,023,682	2,095,261	(32,583)	71,579
Capital Assets	-	-	-	-	-
Transfers Out	853,838	853,838	1,975,672	1,121,834	1,121,834
Total Expenditures	84,410,106	88,125,258	96,989,785	12,579,679	8,864,527

Percent of Total 2023-24 General Fund Expenditure Budget



Instructional Programs (Functions 512 to 546)

Elementary Program (Function 512)

The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes, and behaviors appropriate for students enrolled in kindergarten through sixth grades. The proposed budget includes certified staff for all elementary schools, instructional support staff at elementary buildings, music, art, physical education and reading specialists, and related substitute costs.

ELEMENTARY	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	14,719,957	13,651,037	12,353,373	13,030,771	13,825,554	794,783
Employee Benefits	5,276,817	5,015,431	4,592,126	5,090,320	5,349,796	259,476
Purchased Services	75,693	34,238	259,502	352,884	320,468	(32,416)
Supplies and Materials	672,289	1,145,615	586,814	815,502	724,728	(90,774)
Capital Objects	1,127	3,912	-	1,504	5,504	4,000
						-
SUBTOTAL	20,745,883	19,850,233	17,791,814	19,290,982	20,226,050	935,069

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023. Salaries were less in 2021-22 because the District utilized ESSER funds to cover General Fund salaries in anticipation of a \$6.1 million operational deficit, prior to the enrollment based funding ruling and additional distribution to the state education budget to eliminate a PESF freeze that took place in the spring.

Salary increases for elementary program were off-set by a reduction of 13 teaching positions through attrition due to a decline in enrollment. Buildings were “right-sized” to ensure the right number of teachers and staff are in place to meet class size goals and the most effective student-to-teacher ratio that can be sustained by current funding.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	193.50
CLASSIFIED SUPPORT STAFF	13.88

Instructional Programs (Functions 512 to 546)

Secondary Program (Function 515)

The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes, and behaviors appropriate for students enrolled in the grade levels seven through twelve. The proposed budget includes certified staff for all middle and high schools, instructional support staff at middle and high school buildings, and related substitute costs.

SECONDARY	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	11,242,242	11,469,886	10,024,774	11,954,679	14,553,658	2,598,979
Employee Benefits	4,149,178	4,363,216	3,819,147	4,818,369	5,726,700	908,331
Purchased Services	621,202	591,682	777,566	938,344	1,037,980	99,636
Supplies and Materials	451,378	978,583	551,351	907,907	833,044	(74,863)
Capital Objects	12,764	1,766	17,470	10,500	10,000	(500)
						-
SUBTOTAL	16,476,763	17,405,133	15,190,309	18,629,798	22,161,381	3,531,583

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. Salaries were less in 2021-22 because the District utilized ESSER funds to cover General Fund Salaries in anticipation of a \$6.1 million operational deficit, prior to the enrollment based funding ruling and additional distribution to the state education budget to eliminate a PESF freeze that took place in the spring.

Salary increases for the secondary program were off-set by a reduction of 9 teaching positions through attrition due to a decline in enrollment. Buildings were “right-sized” to ensure the right number of teachers and staff are in place to meet class size goals and the most effective student-to-teacher ratio that can be sustained by current funding.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	212.27
CLASSIFIED SUPPORT STAFF	3.02

Instructional Programs (Functions 512 to 546)

Alternative School Program (Function 517)

The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes, and behavior needed by students enrolled in the grade levels seven through twelve or any combinations thereof assigned to approved alternative schools to provide enhanced learning experiences to meet the needs of students that cannot be addressed in a traditional classroom setting. The proposed budget includes instructional certified and support staff at Venture High School and related substitute costs.

ALTERNATIVE	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	818,420	717,377	826,218	833,811	825,550	(8,262)
Employee Benefits	308,513	283,840	332,190	356,239	325,025	(31,214)
Purchased Services	3,968	355	9,830	9,940	11,176	1,236
Supplies and Materials	8,105	9,889	21,579	7,643	11,486	3,843
Capital Objects	-	-	-	-	-	-
SUBTOTAL	1,139,006	1,011,462	1,189,817	1,207,633	1,173,237	(34,396)

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. Salaries were less in 2021-22 because the District utilized ESSER funds to cover General Fund Salaries in anticipation of a \$6.1 million operational deficit, prior to the enrollment based funding ruling and additional distribution to the state education budget to eliminate a PESF freeze that took place in the spring.

Salary increases for the alternative program were off-set by a reduction of 2 teaching positions through attrition due to a decline in enrollment. Buildings were “right-sized” to ensure the right number of teachers and staff are in place to meet class size goals and the most effective student-to-teacher ratio that can be sustained by current funding.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	13.00
CLASSIFIED SUPPORT STAFF	0.

Instructional Programs (Functions 512 to 546)

Special Education Program (Function 521)

The instructional activities and services of teachers and classroom aides who work to meet the needs of special education students. The proposed budget includes all special education teachers, paraprofessionals, and contracts with third party special education agencies, supplies and equipment for special education classes, and related substitute costs.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
SPECIAL EDUCATION	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
Salaries	3,862,289	3,953,999	3,939,643	3,957,645	4,896,898	939,253
Employee Benefits	1,760,850	1,898,254	1,884,373	2,055,229	2,582,673	527,444
Purchased Services	807,910	60,498	198,932	1,042,822	1,104,345	61,522
Supplies and Materials	57,313	26,035	46,635	64,983	59,080	(5,903)
Capital Objects	3,841	558	-	10,000	5,000	(5,000)
						-
SUBTOTAL	6,492,203	5,939,344	6,069,583	7,130,679	8,647,996	1,517,317

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. The majority of Special Education agency expenditures were charged to Fund 257 IDEA in 2020-21 and 2021-22. Agency expenditures were moved back to the General Fund in 2022-23. Agency expenditures continue to rise as a result of Special Education vacancies. In addition, the District started to contract substitutes in 2021-22, switching substitute costs from salaries and benefits to purchased services. Substitute costs for paraprofessionals continue to rise as a result of vacancies.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	60.31
CLASSIFIED SUPPORT STAFF	35.56

Instructional Programs (Functions 512 to 546)

Special Education Preschool Program (Function 522)

The instructional activities and services of teachers and classroom aides who work to meet the needs of preschool special education students. The proposed budget includes all special education teachers, paraprofessionals, and related substitute costs for the District's preschool program at the Early Learning Center.

SPECIAL EDUCATION PRESCHOOL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	344,221	309,760	331,306	378,512	404,029	25,517
Employee Benefits	150,907	136,825	148,857	183,879	174,031	(9,848)
Purchased Services	127	2,642	4,035	8,201	38,379	30,178
Supplies and Materials	8,599	18,006	10,167	11,220	36,840	25,620
Capital Objects	-	-	-	1,000	-	(1,000)
						-
SUBTOTAL	503,854	467,232	494,365	582,812	653,279	70,467

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. The District started to contract substitutes in 2021-22, switching substitute costs from salaries and benefits to purchased services.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	5.00
CLASSIFIED SUPPORT STAFF	2.00

Instructional Programs (Functions 512 to 546)

Gifted and Talented (Function 524)

The instructional activities and services of teachers and classroom aides (Ancillary Personnel) who work to meet the needs of gifted and talented students. The proposed budget includes the District's Advanced Learning Plan (ALP) teachers.

GIFTED AND TALENTED PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	1,819,590	1,788,848	1,631,249	1,707,433	956,424	(751,009)
Employee Benefits	667,159	677,808	606,188	670,164	361,780	(308,384)
Purchased Services	-	-	9,554	18,637	19,228	592
Supplies and Materials	2,940	556	1,731	2,225	2,525	300
Capital Objects	-	-	-	-	-	-
SUBTOTAL	2,489,689	2,467,211	2,248,722	2,398,458	1,339,957	(1,058,501)

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. Teaching staff charged to the gifted and talented budget were reviewed for the FY24 budget. The review led to the reclassification of teachers, who were not considered part of the gifted and talented program, to the elementary and secondary programs, resulting in a decrease to the program budget.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	14.00
CLASSIFIED SUPPORT STAFF	0.

Instructional Programs (Functions 512 to 546)

Interscholastic Competition Programs (Function 531)

The extra-curricular programs and activities which normally supplement the institutional curriculum program. These programs involve student participation in competitive interscholastic events which are scheduled and sponsored by the school. The proposed budget includes all coaching stipends and District paid travel for state competitions.

INTERSCHOLASTIC COMPETITION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	734,376	724,561	808,946	740,210	904,195	163,985
Employee Benefits	123,681	120,278	135,204	123,900	208,950	85,050
Purchased Services	209,469	238,468	258,903	362,500	397,204	34,704
Supplies and Materials	34,848	19,340	43,016	36,000	151,500	115,500
Capital Objects	2,714	3,839	-	650	-	(650)
Insurance	2,772	2,772	2,457	2,772	2,772	-
SUBTOTAL	1,107,861	1,109,258	1,248,526	1,266,032	1,664,622	398,590

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. Athletic director and building secretary FTE charged to FY24 budget. FY24 includes an increased investment in athletic equipment of \$115,000 to ensure safety of athletes

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
ADMINISTRATION	1.00
CLASSIFIED SUPPORT STAFF	0.82

Instructional Programs (Functions 512 to 546)

School Activities Program (Function 532)

School-sponsored activities which are an adjunct to the instructional curriculum and include student-financed and managed activities. The proposed budget includes stipends for drama, debate, speech, dance, yearbook, music, and the newspaper.

SCHOOL ACTIVITIES PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	127,452	89,104	104,881	96,300	141,259	44,959
Employee Benefits	24,628	17,372	20,308	18,270	28,136	9,866
Purchased Services	9,947	-	52,989	13,600	13,500	(100)
Supplies and Materials	-	100	-	100	-	(100)
Capital Objects	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	162,027	106,575	178,178	128,270	182,895	54,624

Program Analysis/Trends

FY23 budget excluded vacant stipends. FY24 includes all positions and a 3% increase and adjusted base.

Summer School Program (Function 541)

Programs of instruction that provide classroom instruction during the summer months between the end of the regular school term and the beginning of the next regular school term. Summer school programs are not considered as part of or eligible for the state educational support program. The proposed budget includes compensation for all teachers and support staff that work summer school held at Venture High School.

SUMMER SCHOOL PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	55,524.55	24,891.26	55,534.34	71,400.00	67,843.04	(3,556.96)
Employee Benefits	11,000.39	5,218.97	10,873.53	13,988.69	14,458.65	469.96
Purchased Services	-	-	-	650.00	-	(650.00)
Supplies and Materials	(146.38)	87.89	2,360.78	3,000.00	4,500.00	1,500.00
Capital Objects	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	66,379	30,198	68,769	89,039	86,802	(2,237)

Program Analysis/Trends

FY21 reduction in cost due to COVID.

Instructional Programs (Functions 512 to 546)

Detention Center Program (Function 546)

Programs of instruction designed to service the needs of students at a Juvenile Detention Center facility. The proposed budget includes all teachers and related substitute costs for the Kootenai Juvenile Detention Center.

DETENTION CENTER PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	166,185.35	170,227.88	166,057.50	167,439.00	157,334.96	(10,104.04)
Employee Benefits	52,481.99	46,634.59	45,967.68	47,881.51	48,114.85	233.34
Purchased Services	106.07	154.78	2,237.17	286.00	4,484.15	4,198.15
Supplies and Materials	1,925.41	705.00	331.01	-	-	-
Capital Objects	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	220,699	217,722	214,593	215,607	209,934	(5,673)

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. The District started to contract substitutes in 2021-22, switching substitute costs from salaries and benefits to purchased services.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	2.00
CLASSIFIED SUPPORT STAFF	0.00

Instructional Support (Functions 611 to 623)

Attendance, Guidance, and Health Programs (Function 611)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. The proposed budget includes all school counselors, nurses, social workers, support staff, including certified nurse assistants, community school staff, and the Mental Health Coordinator and Coordinator of Health Services.

ATTENDANCE, GUIDANCE, AND HEALTH PROGRAMS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	2,554,369	2,489,393	2,378,677	2,674,262	3,347,915	673,654
Employee Benefits	945,428	935,333	884,045	1,045,749	1,290,368	244,619
Purchased Services	6,155	3,182	9,499	38,006	34,654	(3,352)
Supplies and Materials	18,777	23,406	37,723	32,875	45,975	13,100
Capital Objects	-	549	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	3,524,729	3,451,863	3,309,943	3,790,892	4,718,913	928,021

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	46.92
CLASSIFIED SUPPORT STAFF	3.73

Instructional Support (Functions 611 to 623)

Special Education Support Services Program (Function 616)

The non-instructional personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other related services personnel. The proposed budget includes all school psychologists, speech language pathologists, occupational therapists and related substitute costs.

SPECIAL EDUCATION SUPPORT SERVICES PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	1,732,450	1,757,224	1,876,333	1,711,236	2,009,718	298,482
Employee Benefits	665,312	679,168	721,458	723,173	819,436	96,263
Purchased Services	14,447	18,367	401,965	18,000	543,000	525,000
Supplies and Materials	35,136	17,420	19,906	39,430	30,280	(9,150)
Capital Objects	4,217	6,251	-	1,600	-	(1,600)
Insurance	-	-	-	-	-	-
SUBTOTAL	2,451,562	2,478,430	3,019,662	2,493,438	3,402,434	908,996

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. FY22 actuals and FY24 proposed budget include Medicaid Match previously charged to function 651.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	24.21
CLASSIFIED SUPPORT STAFF	2.81

Instructional Support (Functions 611 to 623)

Instructional Improvement Program (Function 621)

Personnel, activities and services for assisting the instructional staff in planning, developing, training and evaluating learning experiences for students. The proposed budget includes building and department professional development initiatives, including the curriculum instructional coach and \$200,000 in professional development for buildings funded by the supplemental levy.

INSTRUCTIONAL IMPROVEMENT PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	117,379	68,197	175,694	139,972	95,617	(44,355)
Employee Benefits	30,668	11,121	43,019	42,585	41,312	(1,273)
Purchased Services	295,598	109,042	565,661	432,367	463,203	30,836
Supplies and Materials	24,042	35,665	40,406	74,731	66,470	(8,261)
Capital Objects	-	-	-	3,000	-	(3,000)
Insurance	-	-	-	-	-	-
SUBTOTAL	467,688	224,024	824,780	692,655	666,602	(26,054)

Program Analysis/Trends

FY22 included the carryover of unused funds in FY21 due to COVID.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	1.00
CLASSIFIED SUPPORT STAFF	0.00

Instructional Support (Functions 611 to 623)

Educational Media Program (Function 622)

Personnel, activities and services concerned with the teaching and use of the resources available in the school library, media, and visual center. The proposed budget includes 2 certified librarians, 14 library managers, and 2 library assistants.

EDUCATIONAL MEDIA PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	411,891	413,862	426,177	409,674	502,459	92,785
Employee Benefits	256,058	273,506	261,612	270,958	330,851	59,893
Purchased Services	434	1,841	4,441	24,868	14,217	(10,651)
Supplies and Materials	12,406	136,302	58,257	27,818	26,253	(1,565)
Capital Objects	-	-	-	2,500	-	(2,500)
Insurance	-	-	-	-	-	-
SUBTOTAL	680,789	825,511	750,488	735,818	873,780	137,962

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	2.00
CLASSIFIED SUPPORT STAFF	9.46

Instructional Support (Functions 611 to 623)

Instructional Related Technology Program (Function 623)

Technology personnel and activities and services for the purpose of supporting instruction. The proposed budget includes a 1 technology instructional coach, instructional licensing and technology infrastructure.

INSTRUCTIONAL TECHNOLOGY PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	-	600	96	-	70,104	70,104
Employee Benefits	-	57	7	-	29,428	29,428
Purchased Services	34,513	200	21,798	250,000	290,000	40,000
Supplies and Materials	6,635	96,977	102,849	-	232,300	232,300
Capital Objects	12,089	-	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	53,237	97,834	124,751	250,000	621,831	371,831

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. The technology instructional coach was previously charged to function 691 and reclassified to the educational media program for FY24. Licensing previously coded to other functions, like 651, have been reclassified to 622 for more accurate tracking and reporting.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE ALLOTMENT
CERTIFIED	1.00
CLASSIFIED SUPPORT STAFF	0.00

District & Board Administration (Functions 631 to 632)

Board of Education Program (Function 631)

Programs or activities of the elected Board of Trustees designed to assist staff members in performing duties as directed by law or established by State Board of Education or District board policy. Purchased services include board travel, training. SAG stipends, and Board Docs.

BOARD OF EDUCATION PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	-	3,000	-	7,500	4,500	(3,000)
Employee Benefits	-	584	-	1,469	930	(539)
Purchased Services	27,702	56,136	40,964	47,718	44,718	(3,000)
Supplies and Materials	645	825	992	7,000	10,000	3,000
Capital Objects	12,089	-	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	40,436	60,545	41,957	63,687	60,148	(3,539)

Program Analysis/Trends

N/A

FTE

N/A

District & Board Administration (Functions 631 to 632)

District Administration Program (Function 632)

The program to provide general administration and executive leadership for the implementation of school policy and the supervision and management of the District. The proposed budget includes the salaries of the superintendent, deputy superintendent, assistant superintendents of elementary and secondary, administrative assistants to the superintendent, deputy superintendent, and assistant superintendents, public affairs/communications office, special education director and SPED administrative assistant, clerk of the board, and building department budgets for the superintendents, board clerk, and public affairs office. Included in purchased services are the District legal fees.

DISTRICT ADMINISTRATION PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	1,093,889	1,091,048	1,148,831	1,223,333	1,431,512	208,179
Employee Benefits	341,365	335,789	377,544	428,473	494,334	65,860
Purchased Services	202,563	145,809	165,862	179,253	162,505	(16,748)
Supplies and Materials	30,893	45,793	36,535	70,637	26,887	(43,750)
Capital Objects	-	3,768	-	2,100	2,100	-
Insurance	-	10,000	-	-	-	-
SUBTOTAL	1,668,710	1,632,208	1,728,772	1,903,796	2,117,338	213,542

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases on May 30, 2023.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

ADMIN/DIRECTORS/COORDINATORS	FTE	CLASSIFIED	CLASSIFIED FTE
SUPERINTENDENT	1.00	CLERK OF THE BOARD	1.00
DEPUTY SUPERINTENDENT	1.00	COMMUNICATIONS ASSISTANT	1.00
ASSISTANT SUPERINTENDENT	2.00	ADMIN ASSISTANT	5.00
DIRECTOR OF SPECIAL EDUCATION	1.00	COMMUNICATIONS DIRECTOR	1.00
DIRECTOR OF ASSESSMENT	0.50	SUBTOTAL CLASSIFIED	8.00
CURRICULUM COORDINATOR	1.00		
PPRESCHOOL ADMINISTRATOR	1.00		
SUBTOTAL			
ADMIN/DIRECTORS/COORDINATORS	7.50		

School Building Administration Program (Function 641)

The personnel, activities and services for directing and managing the operation of the schools in the District. This program includes area directors, all principals, assistant principals, and building administrative support.

SCHOOL ADMINISTRATION PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	4,348,686	4,675,212	4,459,057	4,911,696	5,420,534	508,838
Employee Benefits	1,648,231	1,785,646	1,703,994	1,943,937	2,102,990	159,053
Purchased Services	199,661	225,606	261,790	269,145	295,906	26,761
Supplies and Materials	107,779	188,233	235,395	212,424	150,427	(61,997)
Capital Objects	2,160	14,618	8,715	8,000	-	(8,000)
Insurance	-	-	-	-	-	-
SUBTOTAL	6,306,517	6,889,315	6,668,951	7,345,202	7,969,856	624,654

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
ADMINISTRATION:	
PRINCIPALS	18.00
ASSISTANT PRINCIPALS	18.00
SUBTOTAL ADMINISTRATION	36.00
CERTIFIED	1.00
CLASSIFIED	37.48

Business Operations Program (Functions 651 and 655)

Business Administration Program (Function 651)

The program concerned with the fiscal operations of the District. This program includes budgeting, purchasing, receiving, paying for goods and services, paying employees, human resources, Medicaid billing program and other activities associated with the prudent management of District resources. This program includes 3 administrators, 4 supervisor/specialists, and 8 support staff.

BUSINESS ADMINISTRATION PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	626,891	734,137	867,290	848,408	1,086,378	237,970
Employee Benefits	231,506	278,360	318,412	333,103	401,247	68,145
Purchased Services	707,296	317,685	151,286	435,732	181,470	(254,262)
Supplies and Materials	80,663	84,524	107,931	126,245	94,089	(32,156)
Capital Objects	1,581	-	-	512	-	(512)
Insurance	-	-	-	-	-	-
SUBTOTAL	1,647,938	1,414,705	1,444,920	1,744,000	1,763,184	19,184

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. FY24 includes the addition of the 2 Medicaid billing staff, who were previously charge to Fund 260, due to compliance requirements. Purchased services for technology have been reclassified to program 623.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED DIRECTORS:	
DIRECTOR OF FINANCE	1.00
DIRECTOR OF HUMAN RESOURCES	1.00
DIRECTOR OF OPERATIONS	1.00
SUBTOTAL CLASSIFIED DIRECTORS	3.00
CLASSIFIED	11.88

Business Operations Program (Functions 651 and 655)

Capital Services Program (Function 655)

Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations. This proposed budget includes support staff hourly pay.

CENTRAL SERVICES PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	49,998	50,533	708	-	3,349	3,349
Employee Benefits	21,469	22,528	560	-	667	667
Purchased Services	300	25,037	-	-	-	-
Supplies and Materials	16	-	-	-	-	-
Capital Objects	782	-	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	72,565	98,099	1,268	-	4,016	4,016

Maintenance and Security Programs (Function 661 and 667)

Buildings Care and Upkeep Program (Function 661)

The program concerned with the daily custodial needs and the utility services for all school buildings in the District. This program also includes building insurance and other building care costs. This program funds approximately 61 full time custodians, 5.5 supervisors and provides for summer labor.

BUILDINGS CARE AND UPKEEP PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	1,303,283	1,272,742	1,174,495	1,317,033	1,901,361	584,327
Employee Benefits	656,813	703,417	654,113	677,723	903,850	226,127
Purchased Services	1,843,115	2,075,281	2,138,207	2,195,019	2,082,239	(112,779)
Supplies and Materials	261,207	237,861	290,448	250,000	250,000	-
Capital Objects	14,242	30,339	10,667	35,000	3,500	(31,500)
Insurance	-	-	-	-	-	-
SUBTOTAL	4,078,660	4,319,639	4,267,930	4,474,776	5,140,950	666,175

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. The FY24 proposed budget includes 20 custodial vacancies. In the fall FY24 the vacancy budget will be switched over to custodial contracts, if unfilled and any savings from the vacancies at the end of FY24 can be redirected towards deferred maintenance. Custodians are charged 80% to Buildings Care and Upkeep Program (Function 661) and 20% to Student Occupied Buildings (Function 664).

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	40.86

Maintenance and Security Programs (Function 661 and 667)

Maintenance- Non-Student Occupied Buildings and Equipment (Function 663)

The program concerned with the physical maintenance of buildings and equipment in the District that are not student occupied. This program includes annual repairs, modifications and improvements necessary to provide safe facilities and equipment. The buildings involved with this program include the District Office, Tech Depot, Transportation, Maintenance, Warehouse, Midtown, and Nutrition. Staffing includes 2 supervisors, 7 maintenance workers and a .8 warehouse worker.

MAINTENANCE- NON-STUDENT OCCUPIED BUILDINGS AND EQUIPMENT	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	224,055	222,283	226,700	234,490	308,722	74,231
Employee Benefits	95,869	105,754	104,011	99,613	108,432	8,819
Purchased Services	36,487	85,491	38,524	12,700	15,200	2,500
Supplies and Materials	15,263	39,570	40,054	23,800	45,000	21,200
Capital Objects	-	5,010	71,586	14,500	80,400	65,900
Insurance	-	-	-	-	-	-
SUBTOTAL	371,674	458,108	480,875	385,103	557,754	172,650

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. Maintenance workers are charged 40% to Non-Student Occupied Buildings (Function 663) and 60% to Student Occupied Buildings (Function 664).

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	4.40

Maintenance and Security Programs (Function 661 and 667)

Maintenance- Student Occupied Buildings and Equipment (Function 664)

The program concerned with the physical maintenance of buildings and equipment in the District that are student occupied. This program includes annual repairs, modifications and improvements necessary to provide safe facilities and equipment. The buildings involved with this program include all 18 school campuses. Staffing includes 2 supervisors, 7 maintenance workers and a .8 warehouse worker. The District's lottery funds of \$854K cover 41% of the student maintenance program.

MAINTENANCE- STUDENT OCCUPIED BUILDINGS AND EQUIPMENT	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	875,675	825,147	771,905	821,718	1,105,158	283,440
Employee Benefits	385,150	417,147	391,252	382,308	450,926	68,617
Purchased Services	157,728	281,692	231,407	266,825	243,225	(23,600)
Supplies and Materials	194,739	152,198	283,305	216,000	221,000	5,000
Capital Objects	89,817	12,224	18,374	101,900	82,000	(19,900)
Insurance	-	-	-	-	-	-
SUBTOTAL	1,703,108	1,688,408	1,696,243	1,788,751	2,102,309	313,557

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. Maintenance workers are charged 40% to Non-Student Occupied Buildings (Function 663) and 60% to Student Occupied Buildings (Function 664).

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	19.00

Maintenance and Security Programs (Function 661 and 667)

Maintenance- Grounds (Function 665)

The program concerned with the maintenance of all sites in the District. This program includes snow removal, landscaping and other general grounds services. This program pays for 8 grounds keepers.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
MAINTENANCE- GROUNDS	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
Salaries	276,697	280,035	276,647	285,388	348,492	63,104
Employee Benefits	138,918	147,410	145,940	141,700	161,940	20,241
Purchased Services	35,837	42,105	84,877	51,500	67,500	16,000
Supplies and Materials	52,737	33,793	42,086	42,000	56,000	14,000
Capital Objects	91,917	8,854	59,267	59,000	40,000	(19,000)
Insurance	-	-	-	-	-	-
SUBTOTAL	596,105	512,198	608,817	579,588	673,932	94,344

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases. Grounds workers are charged 90% to Grounds (Function 665) and 10% to Student Occupied Buildings (Function 664).

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	7.20

Maintenance and Security Programs (Function 661 and 667)

Security/Safety Program (Function 667)

Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or an administrative facility, or participating in school-sponsored events. The proposed budget includes the purchased service contract to maintain 9 Safety Resource Officers, 1 Safety and Security Coordinator, 4 secondary Campus Security Officers, and 11 additional safety personnel funded through the 2023 May Supplemental Levy.

SAFETY/SECURITY PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	104,481	119,887	84,939	57,242	528,182	470,940
Employee Benefits	30,877	45,937	25,163	10,901	327,329	316,427
Purchased Services	579,516	601,697	587,292	546,669	610,109	63,440
Supplies and Materials	91,017	37,950	64,709	91,694	55,626	(36,068)
Capital Objects	803	26,870	-	4,937	7,000	2,063
Insurance	-	-	-	-	-	-
SUBTOTAL	806,695	832,342	762,103	711,444	1,528,246	816,802

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases, increases to the SRO contracts, 11 additional safety personnel funded through the 2023 May Supplemental levy.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
SAFETY & SECURITY COORDINATOR	1.00
CLASSIFIED	10.31

Transportation Program (Function 681 and 683)

Pupil-to-School Transportation (Function 681)

The program concerned with transporting students to and from school, between schools within the District and instructional field trips. The State support program provides for reimbursement of transportation at 85% or 50% depending on the type of expenditure and block grant. The block grant will be calculated using the prior year's per unit grant amount and the current year's units. Statewide transportation and enrollment growth will be applied to the final grant amount. This revenue is paid by the State the following year and is shown as Transportation Support. The program pays for the staffing of the Transportation Director, 61 bus drivers, 10 bus driver assistants, 3 mechanics, 1 routing specialist, 2 office support staff, and 1 part-time trainer.

PUPIL-TO-SCHOOL TRANSPORTATION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	1,537,166	1,427,699	1,564,763	1,631,051	2,202,651	571,600
Employee Benefits	908,332	995,539	957,769	946,271	1,138,258	191,987
Purchased Services	182,766	240,978	279,924	273,000	292,800	19,800
Supplies and Materials	295,745	297,766	461,716	393,950	457,950	64,000
Capital Objects	-	-	-	500	500	-
Insurance	-	-	-	-	-	-
SUBTOTAL	2,924,009	2,961,982	3,264,172	3,244,773	4,092,159	847,386

Program Analysis/Trends

FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases and the continue increase in fuel and part costs.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
TRANSPORTATION DIRECTOR	1.00
CLASSIFIED	39.54

Transportation Program (Function 681 and 683)

Pupil-Activity Transportation (Function 682)

Activities involved in operating school buses for student transportation to approved school athletic or activity events. (Such programs are not eligible for state transportation reimbursement.) The program pays for expenses related to activity, travel, including additional hourly pay for drivers assigned to activity travel, fuel and also includes the reimbursement of such as expenses from building activity transportation.

PUPIL-TO-SCHOOL TRANSPORTATION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	98,658	73,703	148,083	116,493	116,493	-
Employee Benefits	24,394	21,144	30,907	25,427	26,684	1,257
Purchased Services	(73,258)	(25,373)	(120,828)	(51,780)	(18,980)	32,800
Supplies and Materials	-	-	-	-	-	-
Capital Objects	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
SUBTOTAL	49,794	69,474	58,162	90,140	124,197	34,057

Program Analysis/Trends

The reimbursement of contracted transportation is projected to be lower in FYR 24 as third party chartered services are reflected as revenue instead of an abatement to purchased services contracted transportation.

FTE

N/A – All salary is extra hourly time.

Transportation Program (Function 681 and 683)

General Transportation (Function 683)

Activities involved in maintaining school vehicles. These include repairing or replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety. The program pays for the staffing of the Transportation Director, 61 bus drivers, 10 bus driver assistants, 3 mechanics, 1 routing specialist, 2 office support staff, and 1 part-time trainer.

GENERAL TRANSPORTATION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	1,896.67	-	616.50	-	-	-
Employee Benefits	389	121	121	-	-	-
Purchased Services	20,593	16,327	32,193	26,850	26,850	-
Supplies and Materials	36,695	88,480	50,287	48,200	48,200	-
Capital Objects	42,556	-	-	120,000	80,000	(40,000)
Insurance	-	-	-	-	-	-
SUBTOTAL	102,130	104,927	83,217	195,050	155,050	(40,000)

Program Analysis/Trends

The FY24 budget includes the purchase of 1 SUV to use for activity travel. FY23 budget included the purchase of 2 SUVs, however the District was only able to obtain 1 vehicle due to supply chain shortages.

FTE

N/A

Other Non-Instructional Support Services (Function 681 and 683)

Other Support Services Program (Function 691)

The program includes the staffing and activities of the administrative technology services and the District's property. The District's property and liability insurance is also accounted for in this program. The program pays for the staffing of the Director Technology, 10 computer technicians, and 1 administrative assistant.

OTHER SUPPORT SERVICES PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Salaries	803,270	767,491	838,362	865,092	884,255	19,163
Employee Benefits	338,591	288,845	307,595	332,500	337,646	5,147
Purchased Services	153,412	62,799	77,724	215,189	75,000	(140,189)
Supplies and Materials	105,839	134,819	182,955	150,000	185,000	35,000
Capital Objects	56,283	98,378	9,745	115,000	-	(115,000)
Insurance	382,423	402,646	421,329	450,064	587,780	137,716
SUBTOTAL	1,839,818	1,754,977	1,837,710	2,127,844	2,069,681	(58,163)

Program Analysis/Trends

Technology Instructional coaches were re-classified to Function 632 for the FY24 budget. The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023. One-time expenditures in FY23 that could not be covered by E-Rate funding in FY23, have been removed for the FY24 budget.

Property and Liability Insurance increased by 17% from FY23 due to increased property levels as well as significant loss events experienced by ICRMP, including Pocatello School District 25's Highland High School fire in April 2023. Insurance was also increased to include the District's pollution policy with CHUBB.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
DIRECTOR OF TECHNOLOGY	1.00
CLASSIFIED	11.00

Transfers Out to Other Funds (function 920)

The transactions which withdraw money from one fund and place it in another fund.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
OTHER SUPPORT SERVICES PROGRAM	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
Transfers Out	1,539,637	786,786	6,039,641	853,838	1,975,672	1,121,834
SUBTOTAL	1,539,637	786,786	6,039,641	853,838	1,975,672	1,121,834

Program Analysis/Trends

FY22 included a transfer out of \$5M to the Plant Facilities fund committed to deferred maintenance, capital projects and land development.

Reason for Transfer

FUND	AMOUNT	REASON FOR TRANSFER
		BUS DEPRECIATION FUNDING FROM STATE
242 BUS DEPRECIATION	426,699	TRANSPORTATION REIMBURSEMENT
249 MISC. STATE - LITERACY	227,999	TO COVER FY24 SALARY INCREASES
249 MISC. STATE - COLLEGE & CAREER	115,595	TO COVER FY24 SALARY INCREASES
249 MISC - STATE VOCATIONAL REHAB	30,535	TO COVER FY24 SALARY INCREASES
257 IDEA	296,880	TO COVER FY24 SALARY INCREASES
258 IDEA	7,448	TO COVER FY24 SALARY INCREASES
260 MEDICAID	158,659	TO COVER FY24 SALARY INCREASES
241 DRIVER'S ED	16,283	TO COVER FY24 SALARY INCREASES
251 TITLE I	214,317	TO COVER FY24 SALARY INCREASES
271 TITLE II	49,982	TO COVER FY24 SALARY INCREASES
289 21ST CENTURY	16,759	TO COVER FY24 SALARY INCREASES
		FICA/MEDICARE COVERAGE PER STATE
290 CHILD NUTRITION	114,011	REQUIREMENT
290 CHILD NUTRITION	300,505	TO COVER FY24 SALARY INCREASES

Special Revenue Funds

Fund 220 - Federal Forest Fund –Expenditures by Object

Fund Description

Revenues received from federal forest reserve transactions and mining leases will be transferred to the Plant Facilities Fund (Fund 430) for deferred maintenance needs.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
FEDERAL FOREST FUND	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Beginning Balances	-	-	-	2,251	-	(2,251)
Federal Revenue	49,526	44,771	56,325	45,000	50,000	5,000
Total Revenue + Tfrs In + Beg Bal	49,526	44,771	56,325	47,251	50,000	2,749
						-
EXPENDITURES:						
Transfers Out	49,526	44,771	-	47,251	50,000	2,749
Total Expenditures + Tfrs out	49,526	44,771	-	47,251	50,000	2,749
						-
ENDING FUND BALANCE	-	-	56,325	-	-	-

Program Analysis/Trends

N/A

FTE

N/A

Fund 230 – Building Use Funds–Expenditures by Object

Fund Description

Revenues received from the rental of District facilities. Rental fees are use on facility rental software and facility repairs, maintenance and equipment.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
BUILDING USE FUNDS	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Beginning Balances	285,427	273,754	41,760	21,647	125,660	104,013
Other Local	66,632	15,605	83,402	95,000	80,000	(15,000)
Total Revenue + Tfrs In + Beg Bal	352,059	289,359	125,162	116,647	205,660	89,013
						-
EXPENDITURES:						
Salaries	1,074	912	1,206	-	1,000	1,000
Employee Benefits	235	179	234	-	188	188
Supplies and Materials	7,351	7,699	12,994	7,700	9,000	1,300
Capital Objects	69,646	238,809	-	87,300	169,812	82,512
Total Expenditures + Tfrs out	78,306	247,599	14,435	95,000	180,000	85,000
						-
ENDING FUND BALANCE	273,753	41,760	110,727	21,647	25,660	4,013

Program Analysis/Trends

N/A

FTE

N/A

Fund 235 – School Plus Fund–Expenditures by Object

Fund Description

Fund to account for revenues and expenditures for the District's before and after school childcare program. The School Plus program currently serves 425 students and staffs the School PLUS district coordinator, 13 site coordinators, 12 assistants, 1 trainer and an office manager.

SCHOOL PLUS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	292,120	353,077	317,770	396,755	543,000	146,245
Other Local	1,053,125	589,269	768,689	966,979	1,015,245	48,266
State Revenue	-	-	-	249,000	-	(249,000)
Federal Revenue	-	418,530	296,790	-	-	-
Total Revenue + Tfrs In + Beg Bal	1,345,245	1,360,876	1,383,249	1,612,734	1,558,245	(54,489)
						-
EXPENDITURES:						
Salaries	640,752	599,183	661,287	741,125	773,791	32,666
Employee Benefits	239,546	254,452	261,170	284,078	289,240	5,162
Purchased Services	42,484	15,721	19,398	22,500	41,700	19,200
Supplies and Materials	69,387	39,787	54,365	60,000	42,500	(17,500)
Capital Objects	-	1,116	-	1,500	-	(1,500)
Transfers Out	-	100,000	-	-	-	-
Total Expenditures + Tfrs Out	992,169	1,010,260	996,221	1,109,203	1,147,231	38,028
						-
ENDING FUND BALANCE	353,076	350,616	387,028	503,531	411,014	(92,517)

Program Analysis/Trends

The program has been receiving additional federal support since FY21 due to COVID. The additional support has been used on monthly stipends to retain staff. FY23 is the last year of the additional revenue. The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023.

FY24 expenditures are expected to exceed revenues by \$132K. The beginning fund balance will be able to offset the deficit. The program is looking into a fee restructure for FY24 to offset the deficit and stay competitive with surrounding child care programs.

FTE

EMPLOYEE CLASSIFICATION	FTE
SCHOOL PLUS DISTRICT COORDINATOR	1.00
CLASSIFIED	17.01

236 –Miscellaneous Local grants–Expenditures by Object

Fund Description

The miscellaneous local grant fund currently accounts for 44 local grant, donation and fundraising budgets that are restricted or earmarked for specific uses. The fund also accounts for the reimbursement transactions related to the student body accounts reimbursing the District for purchases and payroll that the District process on behalf of the student bodies.

MISCELLANEOUS LOCAL GRANTS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning						
Balances	204,318	204,027	252,398	307,000	384,028	77,028
Other Local	538,205	377,151	727,425	83,200	295,000	211,800
State Revenue	-	4,879	-	-	-	-
Transfers In & Out	-	9,882	16,351	-	-	-
Total Revenue + T	742,523	595,939	996,173	390,200	679,028	288,828
EXPENDITURES:						
Salaries	68,204	26,084	70,183	4,964	41,885	36,921
Employee Benefit	8,646	3,055	9,054	567	7,748	7,181
Purchased Service	135,106	38,908	189,914	6,625	96,715	90,090
Supplies and Mat	269,908	197,356	320,432	49,229	103,184	53,955
Capital Objects	56,633	71,687	18,259	21,815	10,467	(11,348)
Total Expenditure	538,496	337,090	607,843	83,200	260,000	176,800
ENDING FUND BA	204,027	258,849	388,331	307,000	419,028	112,028

Program Analysis/Trends

N/A

FTE

N/A

237 – Associated Student Body --Expenditures by Object

Fund Description

This fund was established in the 2021-2022 fiscal year in response to a new accounting pronouncement, GASB (Governmental Accounting Standards Board) 84 which required that the District account for the funds that are recorded and housed at the school building level. The entries in this fund summarize the activity of the District's 18 schools for a given year and ensures it is recorded, summarily, on the District's audited financial statements.

ASSOCIATED STUDENT BODY	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances		1,375,151	1,798,409	1,500,000	2,008,000	508,000
Other Local		1,475,906	3,327,055	1,400,000	3,200,000	1,800,000
Total Revenue + Tfrs In + Beg Bal	-	2,851,057	5,125,464	2,900,000	5,208,000	2,308,000
						-
EXPENDITURES:						
Purchased Services		(150)	-			-
Supplies and Materials		1,251,814	3,128,044	1,300,000	3,200,000	1,900,000
Total Expenditures + Tfrs Out	-	1,251,664	3,128,044	1,300,000	3,200,000	1,900,000
						-
ENDING FUND BALANCE	-	1,599,393	1,997,420	1,600,000	2,008,000	408,000

Program Analysis/Trends

N/A

FTE

N/A

238 – E-Rate—Expenditures by Object

Fund Description

The E-Rate fund includes the revenues and expenditures for technology infrastructure projects and equipment eligible for reimbursement from the universal service support program that helps schools obtain affordable broadband.

E-RATE	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	54,899	42,934	144,355	62,267	85,338	23,071
Other Local	341,831	220,600	-	350,000	-	(350,000)
Federal Revenue	-	-	224,681	-	385,000	385,000
Total Revenue + Tfrs In + Beg Bal	396,730	263,534	369,036	412,267	470,338	58,071
						-
EXPENDITURES:						
Purchased Services	119,753	5,370	7,781	100,000	14,000	(86,000)
Supplies and Materials	35,239	5,543	73,383	110,000	119,000	9,000
Capital Objects	198,803	108,266	158,925	202,267	337,338	135,071
Total Expenditures + Tfrs Out	353,795	119,179	240,090	412,267	470,338	58,071
						-
ENDING FUND BALANCE	42,934	144,355	128,946	-	-	-

Program Analysis/Trends

E-rate revenue is dependent on the District's low income percentage derived from the count of students eligible for free and reduced meals.

FTE

N/A

241 – Driver’s Education--Expenditures by Object

Fund Description

Revenues received from the State Department of Education and Tuition Fees are used to provide the public drivers education program that teaches the fundamentals of driving with an emphasis on defensive driving. The Driver’s Education program currently employs 1 instructor and serves about 270 students in a school year.

DRIVER'S EDUCATION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	80,163	52,002	18,770	7,215	-	(7,215)
Other Local	25,070	30,250	45,485	52,000	45,000	(7,000)
State Revenue	20,750	23,475	31,950	38,000	32,000	(6,000)
Transfers In & Other Sources	-	-	-	-	16,283	16,283
Total Revenue + Tfrs In + Beg Bal	125,983	105,727	96,205	97,215	93,283	(3,932)
EXPENDITURES:						
Salaries	50,850	59,930	58,086	58,086	68,511	10,425
Employee Benefits	20,613	24,989	24,126	26,082	21,062	(5,020)
Purchased Services	703	623	657	380	710	330
Supplies and Materials	1,816	1,415	2,768	6,180	3,000	(3,180)
Total Expenditures + Tfrs Out	73,982	86,957	85,637	90,727	93,283	2,556
ENDING FUND BALANCE	52,001	18,770	10,568	6,488	-	(6,488)

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023. The General Fund will contribute \$16,283 for FY24 in order to cover salary increases.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	0.83

242 – Classroom Technology --Expenditures by Object

Fund Description

Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.

CLASSROOM TECHNOLOGY	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	467,618	128,071	68,494	-	-	-
Other Local	7,291	97,349	78,118	-	-	-
State Revenue	879,428	746,608	740,483	699,200	917,906	218,706
Federal Revenue	-	-	316,771	-	-	-
Transfers In & Other Sources	30,000	179,995	-	-	-	-
Total Revenue + Tfrs In + Beg Bal	1,384,337	1,152,023	1,203,866	699,200	917,906	218,706
						-
EXPENDITURES:						
Salaries	28,335	-	25,500	-	-	-
Employee Benefits	5,532	205	4,912	-	-	-
Purchased Services	472,508	901,457	786,084	699,200	917,906	218,706
Supplies and Materials	722,252	170,117	274,466	-	-	-
Capital Objects	27,639	11,750	-	-	-	-
Total Expenditures + Tfrs Out	1,256,266	1,083,529	1,090,962	699,200	917,906	218,706
						-
ENDING FUND BALANCE	128,071	68,494	112,904	-	-	-

Program Analysis/Trends

FY24 revenue was restored to pre-pandemic levels. Revenue is based on a base amount plus an amount per mid-term ADA.

FTE

N/A

243 – State Career Technical Education (CTE) Added Costs --Expenditures by Object

Fund Description

Funding provided by the State of Idaho to be used to defray the high cost of providing Career Technical Education programs to students. Funded based on the number of approved CTE courses taught by qualified CTE teachers. The CTE fund pays for up to 8 additional days for CTE teachers, supplies, equipment and purchased services for the 12 current programs operating at the secondary level.

STATE CAREER TECHNICAL EDUCATION (CTE) ADDED COSTS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	26,520	38,687	24,768	24,000	-	(24,000)
State Revenue	104,868	121,172	125,432	117,800	92,884	(24,916)
Total Revenue + Tfrs In + Beg Bal	131,388	159,859	150,200	141,800	92,884	(48,916)
EXPENDITURES:						
Salaries	34,771	32,231	28,279	88,817	22,281	(66,536)
Employee Benefits	7,105	6,518	5,700	18,832	6,763	(12,069)
Purchased Services	13,909	6,185	8,738	-	-	-
Supplies and Materials	28,137	56,284	64,696	11,260	63,839	52,580
Capital Objects	8,779	33,871	-	-	-	-
Total Expenditures + Tfrs Out	92,702	135,090	107,414	118,910	92,884	(26,026)
ENDING FUND BALANCE	38,686	24,769	42,787	22,891	-	(22,891)

Program Analysis/Trends

CTE revenue is based on the number of approved CTE courses taught by qualified CTE teachers.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	0.29

244 – Reading Assessment --Expenditures by Object

Fund Description

Revenues received from the State of Idaho in previous fiscal years for reading assessment. Carryover balance will be used for curriculum materials for FY24 and the fund will be closed.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
READING ASSESSMENT						
REVENUES:						
Beginning Balances	157,006	157,006	157,006	-	157,006	157,006
Total Revenue + Tfrs In + Beg Bal	157,006	157,006	157,006	-	157,006	157,006
EXPENDITURES:						
Supplies and Materials	-	-	-	-	157,006	157,006
Total Expenditures + Tfrs Out	-	-	-	-	157,006	157,006
ENDING FUND BALANCE	157,006	157,006	157,006	-	-	-

247 – Advanced Opportunities--Expenditures by Object

Fund Description

Revenues received through the State Advance Opportunities for AP test reimbursements.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
ADVANCED OPPORTUNITIES						
REVENUES:						
Beginning Balances	48,081	53,768	-	-	-	-
State Revenue	52,034	36,503	58,044	50,000	58,000	8,000
Total Revenue + Tfrs In + Beg Bal	100,115	90,271	58,044	50,000	58,000	8,000
EXPENDITURES:						
Purchased Services	46,347	41,426	46,591	50,000	58,000	8,000
Total Expenditures + Tfrs Out	46,347	41,426	46,591	50,000	58,000	8,000
ENDING FUND BALANCE	53,768	48,845	11,453	-	-	-

249 – Miscellaneous State Funds--Expenditures by Object

Fund Description

Fund used to account for revenues received for specific purposes mandated by the State. The Literacy Intervention, College and Career Advisors, and the Vocational Rehabilitation programs are accounted in this fund.

MISCELLANEOUS STATE FUNDS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	248,000	236,249	-	178,678	-	(178,678)
County Revenue						-
State Revenue	1,138,322	1,184,005	1,190,222	2,752,707	2,509,075	(243,632)
Transfers In & Other Sources	-	-	-	-	374,128	374,128
Total Revenue + Tfrs In + Beg Bal	1,386,322	1,420,254	1,190,222	2,931,385	2,883,204	(48,181)
EXPENDITURES:						
Salaries	658,746	643,270	834,240	1,973,560	2,038,657	65,098
Employee Benefits	215,970	248,664	319,452	819,960	808,254	(11,706)
Purchased Services	86,279	37,026	7,757	15,873	11,300	(4,573)
Supplies and Materials	72,529	39,495	69,783	41,992	24,992	(17,000)
Transfers Out	116,549	233,980	-	-	-	-
Total Expenditures + Tfrs Out	1,150,074	1,202,436	1,231,232	2,851,385	2,883,204	31,819
ENDING FUND BALANCE	236,248	217,818	(41,010)	80,000	-	(80,000)

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023.

Literacy Program: In FY23 the state legislature increased literacy funding by 178.5%, intending the increase in funding to fund full day kindergarten. The District implemented full day kindergarten in 2021-22. Literacy funding pays for 25.4 kindergarten teachers.

College and Career: The District received \$63 per student in grades 8-12 from the state to pay for college and career advisors and student mentors. The program covers 3 college and career advisors and 2.5 college and career building secretaries.

Vocational Rehabilitation: The District receives revenue from the State Division of Vocational Rehabilitation for payment of wages to students working in the community through Project Search. Revenue received pays for the Vocational Rehabilitation teacher.

FTE

EMPLOYEE CLASSIFICATION	FTE
CERTIFIED	26.40
CLASSIFIED	3.99

250 – ESSER III ARP Act --Expenditures by Object

Fund Description

Fund used to account for revenues received for specific purposes mandated by the State. The Literacy Intervention, College and Career Advisors, and the Vocational Rehabilitation programs are accounted in this fund.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
ESSER III ARP	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Federal Revenue	-	1,893	3,005,251	7,790,417	2,759,956	(5,030,462)
Total Revenue + Tfrs In + Beg Bal	-	1,893	3,005,251	7,790,417	2,759,956	(5,030,462)
EXPENDITURES:						
Salaries	-	-	1,866,708	1,053,266	103,648	(949,618)
Employee Benefits	-	-	676,993	268,284	37,650	(230,635)
Purchased Services	-	1,893	361,999	1,325,511	461,151	(864,360)
Supplies and Materials	-	-	45,115	1,143,356	333,069	(810,287)
Capital Objects	-	-	-	4,000,000	1,824,438	(2,175,562)
Transfers Out	-	-	54,436	-	-	-
Total Expenditures + Tfrs Out	-	1,893	3,005,251	7,790,417	2,759,956	(5,030,462)
ENDING FUND BALANCE						
	-	-	-	-	-	-

Program Analysis/Trends

The District received \$13.5 million in 2020-21 through the American Rescue Plan. Out of the \$13.5 million, the District received \$10.8 million for general use that meets 20 allowable uses and \$2.7 million specifically to address learning loss. The entire ESSER III spending plan is available on the District website under Departments > Finance. FY24 marks the remaining year to spend down ESSER III dollars.

250 - ESSER III ARP Act --Expenditures by Object (continued)

The FY24 ESSER II expenditure plan is as follows:

FY24 Expenditure Use	Learning Acceleration	General Use	Homeless
Programming for Learning Acceleration			
Learning Loss Coordinator	116,145		
Solution Tree PLC Summit	357,800		
Software License	178,000		
Enrichment Programs	73,074		
Mitigating COVID or Preparedness for Pandemics			
HVAC		1,076,938	
Security Entrances and Upgrades		450,000	
Technology		140,000	
Other Deferred Maintenance		297,500	
Homeless Children and Youth			
McKinney Vento Liaisons			25,152
Transportation			20,000
Supplies & Services			25,346
Total	725,019	1,964,438	70,498

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	1.00

251 – TITLE I-A Improving Basic Programs --Expenditures by Object

Fund Description

Title I-A: Improving Basic Programs is a federal program that helps students who are most at risk meet state academic standards and be proficient on state assessments. Revenues are used to hire staff, purchase supplies, provide intervention and parent engagement programs to help raise achievement levels for buildings that exceed the District's average low income percentage.

TITLE I-A IMPROVING BASIC PROGRAMS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Federal Revenue	2,042,046	1,889,556	1,696,137	1,818,079	1,761,594	(56,485)
Transfers In & Other Sources	-	-	-	-	214,317	214,317
Total Revenue + Tfrs In + Beg Bal	2,042,046	1,889,556	1,696,137	1,818,079	1,975,911	157,832
EXPENDITURES:						
Salaries	1,408,609	1,260,865	1,128,972	1,232,516	1,307,618	75,102
Employee Benefits	524,465	485,139	432,853	512,129	501,526	(10,603)
Purchased Services	46,850	89,677	67,232	18,760	25,750	6,990
Supplies and Materials	24,934	24,532	36,153	21,300	114,813	93,513
Transfers Out	37,189	29,342	30,927	33,374	26,204	(7,170)
Total Expenditures + Tfrs Out	2,042,046	1,889,556	1,696,137	1,818,079	1,975,911	157,832
ENDING FUND BALANCE						
	-	-	-	-	-	-

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023. Funding is based on the number of students who qualify for free and reduced meals. The District has 9 Title I schools. Below is a summary of the FY24 Title I allocations and FTE:

BUILDING	% LOW INCOME	ALLOCATION	PER LOW INCOME PUPIL
WINTON	61.79%	230,051 \$	923.90
BORAH	61.66%	178,312 \$	923.90
BRYAN	48.85%	137,661 \$	923.90
NEXA	48.35%	189,399 \$	923.90
FERNAN	39.09%	119,183 \$	923.90
RAMSEY	31.95%	142,280 \$	923.90
LAKES MIDDLE	50.17%	100,000 \$	332.23
VENTURE	62.82%	115,000 \$	1,173.47
DISTRICT SUPPORT	30.28%	549,708 \$	371.93

EMPLOYEE CLASSIFICATION	FTE
ADMINISTRATOR	0.50
CERTIFIED	15.45
CLASSIFIED	9.12

253 – TITLE IX-A Education for Homeless Children & Youth Program--Expenditures by Object

Fund Description

Revenues received through ESSA to provide supports for students who are experiencing homelessness. The fund pays for 2 part-time McKinney Vento Liaisons.

TITLE IX-A EDUCATION FOR HOMELESS CHILDREN & YOUTH PROGRAM	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Federal Revenue	16,583	45,463	15,920	54,542	18,416	(36,126)
Total Revenue + Tfrs In + Beg Bal	16,583	45,463	15,920	54,542	18,416	(36,126)
EXPENDITURES:						
Salaries	10,600	29,242	9,570	19,819	12,475	(7,345)
Employee Benefits	855	4,213	2,126	1,764	5,941	4,177
Purchased Services	4,826	4,338	4,225	5,228	-	(5,228)
Supplies and Materials	-	360	-	26,729	-	(26,729)
Capital Objects	-	6,575	-	-	-	-
Transfers Out	302	735	-	1,001	-	(1,001)
Total Expenditures + Tfrs Out	16,583	45,463	15,920	54,542	18,416	(36,126)
ENDING FUND BALANCE						
	-	-	-	-	-	-

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	0.78

255 – TITLE I-D Neglected, Delinquent & At-Risk--Expenditures by Object

Fund Description

Revenues are used to purchase materials and for staff to assist with students in the Kootenai County Juvenile Detention Center and at students placed at Kootenai Behavioral Health (KBH). The fund pays for 1 Title Liaison for the JDC program and a part time Title Liaison for KBH.

TITLE I-D NEGLECTED, DELINQUENT & AT-RISK	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Federal Revenue	77,188	116,242	78,083	143,588	109,808	(33,780)
Total Revenue + Tfrs In + Beg Bal	77,188	116,242	78,083	143,588	109,808	(33,780)
EXPENDITURES:						
Salaries	42,606	46,208	36,338	36,110	53,721	17,611
Employee Benefits	29,831	32,803	18,930	20,018	38,487	18,469
Purchased Services	2,514	1,529	8,558	13,715	2,600	(11,115)
Supplies and Materials	830	28,126	12,947	31,561	15,000	(16,561)
Capital Objects	-	5,580	-	39,548	-	(39,548)
Transfers Out	1,406	1,995	1,310	2,636	-	(2,636)
Total Expenditures + Tfrs Out	77,188	116,242	78,083	143,588	109,808	(33,780)
ENDING FUND BALANCE						
	-	-	-	-	-	-

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	1.00

257 – TITLE VI IDEA Special Education–Expenditures by Object

Fund Description

Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District. The fund pays for 52 part to full time paraprofessionals and support staff, 5 teachers and 1 instructional coach.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
TITLE VI IDEA SPECIAL EDUCATION	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Federal Revenue	1,649,823	1,804,070	2,264,098	1,946,018	2,029,515	83,497
Transfers In & Other Sources	-	820	-	-	296,880	296,880
Total Revenue + Tfrs In + Beg Bal	1,649,823	1,804,890	2,264,098	1,946,018	2,326,395	380,377
EXPENDITURES:						
Salaries	963,551	834,996	1,001,792	1,151,790	1,455,120	303,331
Employee Benefits	624,803	590,551	645,688	758,506	841,085	82,579
Purchased Services	31,314	323,890	562,219	-	-	-
Supplies and Materials	110	15,730	12,838	-	-	-
Capital Objects	-	7,335	-	-	-	-
Transfers Out	30,046	32,388	41,561	35,723	30,190	(5,533)
Total Expenditures + Tfrs Out	1,649,823	1,804,890	2,264,098	1,946,018	2,326,395	380,377
ENDING FUND BALANCE	-	-	-	-	-	-

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023. Since FY20, the District's enrollment has decreased by 957 students, 9% decrease, however the Special Education student population has only decreased by 9 students, 1% decrease.

The entire Special Education school age program is budgeted at \$13 million for FY24. IDEA funding only covers 18% of the budget. The General Fund SPED program (Function 521) covers the majority of the SPED budget at 71% and Medicaid (Fund 260) covers another 11%.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CERTIFIED	6.05
CLASSIFIED	26.30

258 - Title VI IDEA Special Education Pre-School--Expenditures by Object

Fund Description

Revenues are used for staff, materials, equipment and professional service to supplement the preschool (3- to 5- year-old students) special education program in the District. The fund pays for 2 preschool assistants.

TITLE VI IDEA SPECIAL EDUCATION PRESCHOOL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Federal Revenue	27,894	67,783	60,418	51,000	52,299	1,299
Transfers In & Other Sources	-	-	-	-	7,448	7,448
Total Revenue + Tfrs In + Beg Bal	27,894	67,783	60,418	51,000	59,747	8,747
EXPENDITURES:						
Salaries	23,369	43,821	29,085	24,185	35,395	11,210
Employee Benefits	4,017	22,740	27,715	26,815	24,351	(2,463)
Purchased Services	-	-	2,509	-	-	-
Transfers Out	508	1,222	1,109	-	-	-
Total Expenditures + Tfrs Out	27,894	67,783	60,418	51,000	59,747	8,747
ENDING FUND BALANCE	-	-	-	-	-	-

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023.

The entire Special Education preschool age program is budgeted at \$713,000 for FY24. IDEA funding only cover 8% of the budget. The General Fund (program 522) covers the majority of the SPED preschool budget at 92%.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CLASSIFIED	0.88

260 - Medicaid--Expenditures by Object

Fund Description

Revenue collected as a result of eligible Medicaid services and billings. The fund pays for 3 speech language pathologists, 1 board certified behavior analyst, 1 nurse, 1 psychologist, 1 occupational therapist, and 24 part to full time paraprofessionals and special education assistants.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
MEDICAID						
REVENUES:						
Beginning Balances	2,505,475	2,444,547	-	1,633,082	-	(1,633,082)
Federal Revenue	1,652,444	1,326,844	1,653,545	1,241,597	1,500,000	258,403
Transfers In & Other Sources	-	-	-	-	158,659	158,659
Total Revenue + Tfrs In + Beg Bal	4,157,919	3,771,391	1,653,545	2,874,679	1,658,659	(1,216,020)
EXPENDITURES:						
Salaries	1,120,675	1,328,518	1,071,807	1,233,165	1,098,820	(134,345)
Employee Benefits	563,537	657,471	560,737	662,033	559,840	(102,193)
Purchased Services	12,119	10,254	20,921	8,500	-	(8,500)
Supplies and Materials	17,041	141	80	1,000	-	(1,000)
Total Expenditures + Tfrs Out	1,713,371	1,996,384	1,653,545	1,904,698	1,658,659	(246,038)
ENDING FUND BALANCE	2,444,547	1,775,007	-	969,981	-	(969,981)

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023.

The entire Special Education school age program is budgeted at \$13 million for FY24. Medicaid supports 11% of the program.

Medicaid revenue is dependent on billing for eligible services provided. The District employs a Medicaid Billing Specialist and Administrative Assistant paid through the General Fund. To receive Medicaid revenue the District must make a matching contribution based on a percentage set by the Feds. COVID temporarily kept the matching percentage at a lower rate. FY24's matching rate is projected to be 35%. Projected revenues are \$1,500,000, so the General Fund must make a 35% match, which is budgeted at \$525,000.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CERTIFIED	5.80
CLASSIFIED	13.58

263 – Perkins v--Expenditures by Object

Fund Description

Perkins V Focus and Opportunity for Idaho grant (commonly referred to as Perkins V) provides funding for an opportunity for Career and Technical Education to help drive Idaho students towards a goal of 60% of Idahoans between the ages of 25 and 34 possessing a degree or certificate by 2025, improve the occupational outlook of our students and provide the skilled workforce Idaho employers need. The Act also supports recommendations of the Idaho's 2017 Workforce Development Task Force to build CTE secondary and postsecondary program capacity to meet workforce demand. These monies are used to purchase new equipment and updating technologies in our secondary schools. Monies are also used to provide professional development opportunities for our instructors. The fund pays supplies, equipment and purchased services for the 12 current programs operating at the secondary level.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
PERKINS V						
REVENUES:						
Beginning Balances	15,248	17,468	61,079	-	-	-
Federal Revenue	116,169	120,051	146,538	111,000	153,385	42,385
Total Revenue + Tfrs In + Beg Bal	131,417	137,519	207,617	111,000	153,385	42,385
EXPENDITURES:						
Salaries	160	6,500	-	-	-	-
Employee Benefits	(319)	1,239	-	-	-	-
Purchased Services	14,810	10,469	11,379	6,379	18,688	12,309
Supplies and Materials	51,158	23,057	122,368	52,117	134,697	82,580
Capital Objects	48,138	35,175	24,452	52,504	-	(52,504)
Total Expenditures + Tfrs Out	113,948	76,440	158,200	111,000	153,385	42,385
ENDING FUND BALANCE	17,469	61,080	49,417	-	-	-

Program Analysis/Trends

FY24 award increased.

FTE

N/A

269 – Johnson O’Malley--Expenditures by Object

Fund Description

Revenues received to provide culture, language and academic programs to American Indian and Alaska Native students.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
JOHNSON O'MALLEY	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Beginning Balances	33,014	43,934	32,627	30,684	12,274	(18,410)
Federal Revenue	-	14,629	2,589	10,120	-	(10,120)
Total Revenue + Tfrs In + Beg Bal	33,014	58,563	35,216	40,804	12,274	(28,530)
EXPENDITURES:						
Salaries	11	-	7,501	7,441	5,732	(1,709)
Employee Benefits	2	-	4,838	4,663	6,542	1,879
Purchased Services	1,000	2,000	125	5,000	-	(5,000)
Supplies and Materials	251	1,709	1,431	4,000	-	(4,000)
Total Expenditures + Tfrs Out	1,264	3,709	13,896	21,104	12,274	(8,830)
ENDING FUND BALANCE	31,750	54,854	21,320	19,700	-	(19,700)

Program Analysis/Trends

The District is not anticipated to receive an award for FY24. Carryover balances will be spent on excess salary costs of the Indian Education Liaison funded by the Indian Education federal grant (Fund 289).

FTE

N/A

271 - Title II Supporting Effective Instruction--Expenditures by Object

Fund Description

The Title II-A Supporting Effective Instruction is used in the District for professional development for administrators and teachers. The Title II professional development activities will consist of instructional coaches, mentorship stipends, and administrator cohort stipends to improve instruction and professional development opportunities. Per federal guidelines, a portion of these dollars must be allocated to private schools located within the District boundaries.

TITLE II SUPPORTING EFFECTIVE INSTRUCTION AND ACADEMIC ENRICHMENT	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Federal Revenue	355,733	228,555	503,833	346,998	458,577	111,579
Transfers In & Other Sources	-	-	-	-	49,982	49,982
Total Revenue + Tfrs In + Beg Bal	355,733	228,555	503,833	346,998	508,559	161,561
EXPENDITURES:						
Salaries	128,651	66,219	45,545	252,144	348,335	96,192
Employee Benefits	40,386	23,784	8,752	67,082	121,866	54,785
Purchased Services	175,146	127,508	428,838	-	-	-
Supplies and Materials	5,124	6,949	11,450	-	38,357	38,357
Transfers Out	6,427	4,095	9,249	27,773	-	(27,773)
Total Expenditures + Tfrs Out	355,733	228,555	503,833	346,998	508,559	161,561
ENDING FUND BALANCE	-	-	-	-	-	-

Program Analysis/Trends

The FY23 budget was adopted prior to FY23 salary increases. FY24 budget includes salary increases approved by the Board on May 30, 2023.

Per federal and state guidelines, a portion of Title IV Student Support and Academic Enrichment is allowed to be transferred to Title II programs. The District has elected to transfer \$126,480 of Title IV funding to Title II.

FTE

Certified FTE is calculated based on full-time contract (190 days at 7.5 hours each day). Classified FTE is calculated based on annual hours worked divided by a 2,080 full time work schedule.

EMPLOYEE CLASSIFICATION	FTE
CERTIFIED	4.00

274 – Title IV Student Support and Academic Enrichment--Expenditures by Object

Fund Description

The Title IV-A includes a grant that is part of the National Every Student Succeeds Act (ESSA). Part A, Student Support and Academic Enrichments Grants authorizes three activity areas: provide students with access to well-rounded education, improve school conditions for student learning, and improve the use of technology. The District's plan is to focus on the area of supporting safe and healthy students (e.g. crisis assistance team) and access to a well-rounded education (e.g. field trips, Trail Creek).

TITLE IV STUDENT SUPPORT AND ACADEMIC ENRICHMENT	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Federal Revenue	167,896	147,965	155,657	178,660	67,823	(110,837)
Total Revenue + Tfrs In + Beg Bal	167,896	147,965	155,657	178,660	67,823	(110,837)
EXPENDITURES:						
Salaries	30,287	14,895	13,003	-	-	-
Employee Benefits	3,725	2,216	2,472	-	-	-
Purchased Services	68,246	91,320	125,229	160,880	62,119	(98,761)
Supplies and Materials	62,580	36,883	12,096	14,500	5,704	(8,796)
Transfers Out	3,058	2,651	2,857	3,280	-	(3,280)
Total Expenditures + Tfrs Out	167,896	147,965	155,657	178,660	67,823	(110,837)
ENDING FUND BALANCE	-	-	-	-	-	-

Program Analysis/Trends

Per federal and state guidelines, a portion of Title IV Student Support and Academic Enrichment is allowed to be transferred to Title II programs. The District has elected to transfer \$126,480 of Title IV funding to Title II.

FTE

N/A

289 – Miscellaneous Federal Grants—Expenditures by Object

Fund Description

This fund is established to account for miscellaneous Federal Grants. Many of the grants are small in nature and short-term. Grants and funds currently recorded in this fund are 21st Century Community Learning program, Indian Education, and the Bureau of Justice Assistance STOP School Violence Grant.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
MISCELLANEOUS FEDERAL GRANTS	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Beginning Balances	16,430	16,430	16,351	-	-	-
Federal Revenue	132,499	40,393	197,089	203,727	318,248	114,521
Transfers In & Other Sources	50,450	-	-	-	16,759	16,759
Total Revenue + Tfrs In + Beg Bal	199,379	56,823	213,440	203,727	335,007	131,280
EXPENDITURES:						
Salaries	132,229	16,820	122,164	153,064	187,265	34,201
Employee Benefits	40,250	11,104	37,602	47,690	49,493	1,802
Purchased Services	8,014	4,869	15,479	-	70,300	70,300
Supplies and Materials	2,456	7,680	19,176	-	27,950	27,950
Transfers Out	-	-	19,019	2,973	-	(2,973)
Total Expenditures + Tfrs Out	182,949	40,473	213,439	203,727	335,007	131,280
ENDING FUND BALANCE	16,430	16,351	-	-	-	-

Program Analysis/Trends

21st century is a 6 year grant that funds the District's CDA4Kids extended school day program. The grant funds a director and CDA4Kids assistants.

The STOP School Violence grant is a 3 year award \$364K that was awarded in FY23. The Mental Health Department currently oversees the grant.

Indian Education pays for a portion of the Indian Education Liaison.

FTE

EMPLOYEE CLASSIFICATION	FTE
CERTIFIED	1.00
CLASSIFIED	2.89

290 – Child Nutrition Program--Expenditures by Object

Fund Description

The child nutrition program is administered by the State Department of Education in accordance with federal regulations. The program provides lunches, breakfasts and snacks for students in the District. All lunch meals provided are subsidized at .77 cents by the United States Department of Agriculture (USDA). If students meet specified income guidelines, they may receive meals at free or at reduced rates. The USDA will reimburse \$3.93 for each reduced lunch served and \$4.33 for a free lunch served. Reimbursement for meals served is based on federal regulations; the amount students are charged for lunches is set by the Board of Trustees. The program is self-supporting except for the cost of Social Security taxes paid from the General Fund. Idaho Code requires the District to pay this amount to comply with federal regulations specifying a certain contribution of local funds. School lunch prices for 2022-23 are \$3.50 for middle and high, \$3.15 for elementary, and breakfast prices are \$2.10 for secondary and \$1.90 for elementary.

CHILD NUTRITION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	180,975	214,617	634,789	664,185	1,594,950	930,765
Other Local	927,378	96,087	84,545	1,032,000	1,085,000	53,000
Federal Revenue	2,228,902	3,712,106	5,478,314	2,300,000	1,858,000	(442,000)
Transfers In & Other Sources	521,938	87,295	97,559	91,881	414,516	322,635
Total Revenue + Tfrs In + Beg Bal	3,859,193	4,110,106	6,295,208	4,088,066	4,952,466	864,400
EXPENDITURES:						
Salaries	1,352,502	1,220,794	1,338,207	1,320,384	1,597,053	276,669
Employee Benefits	598,043	649,713	644,184	610,499	669,770	59,271
Purchased Services	46,827	38,188	28,876	41,050	45,382	4,332
Supplies and Materials	1,575,059	1,532,150	2,306,615	1,467,500	1,847,500	380,000
Capital Objects	32,177	(4,211)	35,597	50,000	50,000	-
Transfers Out	39,967	38,684	43,118	-	-	-
Total Expenditures + Tfrs Out	3,644,575	3,475,317	4,396,596	3,489,433	4,209,705	720,272
ENDING FUND BALANCE	214,618	634,788	1,898,611	598,633	742,761	144,128

290 – Child Nutrition Program--Expenditures by Object (continued)

Program Analysis/Trends

For FY21 and FY22, the nutrition program was being reimbursed at higher rates due to the pandemic and the temporary Universal Meal program enacted by the federal government, resulting in increased revenue and ending fund balances. In FY23, the nutrition program reverted back to normal rates, but continued to experience supply chain shortages and increased food costs. The District also gave significant classified raises: 6% for FY20, 5% for FY22, 7% for FY23 and started hourly rates at \$16 for FY24. The FY24 budget is projecting a \$852,189 deficit, due to increased expenditures and decreased revenues for FY24. The General Fund will be contributing \$300K to offset salary increases and the fund’s large fund balance will be able to sustain the operating deficit for one year, however the District will need to work on solutions to ensure the deficit is resolved by FY25.

The program employs 1 director, 1 area manager, 2 kitchen managers, 57 part time and full time nutrition assistants, 1 maintenance worker, 2 office managers, and 3 warehouse workers.

FTE

EMPLOYEE CLASSIFICATION	FTE
CHILD NUTRITION DIRECTOR	1.00
CLASSIFIED	36.97

Debt Service Funds

320 – 2012 Bond Fund—Expenditures by Object

Fund Description

This fund is used to account for resources to pay principal and interest on the 2012 bond issuances. 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.

2012 BOND FUND	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	4,056,895	4,183,425	4,054,426	4,258,225	2,579,616	(1,678,609)
Local Tax Revenue	2,783,159	2,566,701	2,820,000	3,000,000	300,584	(2,699,416)
Other Local	54,308	-	4,935	-	-	-
County Revenue	35,987	44,300	44,300	-	63,678	63,678
Transfers In & Other Soui	-	-	-	-	1,000,000	1,000,000
Total Revenue + Tfrs In +	6,930,350	6,794,426	6,923,661	7,258,225	3,943,877	(3,314,348)
EXPENDITURES:						
Debt Retirement	2,746,925	2,740,000	2,745,200	2,736,800	1,921,800	(815,000)
Total Expenditures + Tfrs	2,746,925	2,740,000	2,745,200	2,736,800	1,921,800	(815,000)
ENDING FUND BALANCE	4,183,425	4,054,426	4,178,461	4,521,425	2,022,077	(2,499,348)

Program Analysis/Trends

House Bill (HB) 292 passed in the 2023 legislative session provides funding to schools to pay off existing bonds or levies for FY24. The District is expected to receive \$2.8 million from HB 292. The District would need to levy \$4 million for the 2023 tax year without HB 292 funding. The \$2.8 million in HB 292 lowers the bond levy from \$4 million to \$1.17 million for both bonds, reducing the estimated tax rate per thousand from \$0.15 to \$0.05. A median priced home of \$525,000 can expect to save \$42.66 per year.

Remaining Debt Service

FISCAL YEAR	PAYMENT DATE	PRINCIPAL	INTEREST	FY TOTAL
2023-24	9/15/2023	1,800,000	83,400	
2023-24	3/15/2023		38,400	1,921,800
2024-25	9/15/2024	1,920,000	38,400	
2024-25	3/15/2024			1,958,400

321 – 2017 Bond Fund--Expenditures by Object

Fund Description

This fund is used to account for resources to pay principal and interest on the 2017 bond issuances. 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.

2017 BOND FUND	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	3,642,210	3,102,738	3,065,431	3,102,688	3,100,048	(2,640)
Local Tax Revenue	1,257,387	1,882,988	1,928,681	2,000,000	870,376	(1,129,624)
Other Local	29,737	-	4,856	-	-	-
County Revenue	83,055	83,055	83,055	-	63,678	63,678
Transfers In & Other Sources	-	-	-	-	1,819,040	1,819,040
Total Revenue + Tfrs In + Beg Bal	5,012,388	5,068,781	5,082,023	5,102,688	5,853,142	750,454
EXPENDITURES:						
Debt Retirement	1,909,650	2,003,350	1,990,050	1,991,925	1,991,550	(375)
Total Expenditures + Tfrs Out	1,909,650	2,003,350	1,990,050	1,991,925	1,991,550	(375)
ENDING FUND BALANCE	3,102,738	3,065,431	3,091,973	3,110,763	3,861,592	750,829

Program Analysis/Trends

House Bill (HB) 292 passed in the 2023 legislative session provides funding to schools to pay off existing bonds or levies for FY24. The District is expected to receive \$2.8 million from HB 292. The District would need to levy \$4 million for the 2023 tax year without HB 292 funding. The \$2.8 million in HB 292 lowers the bond levy from \$4 million to \$1.17 million for both bonds, reducing the estimated tax rate per thousand from \$0.15 to \$0.05. A median priced home of \$525,000 can expect to save \$42.66 per year.

321 – 2017 Bond Fund--Expenditures by Object (continued)

Remaining Debt Service

FISCAL YEAR	PAYMENT DATE	PRINCIPAL	INTEREST	FY TOTAL
2023-24	9/15/2023	930,000	542,400	
2023-24	3/15/2024		519,150	1,991,550
2024-25	9/15/2024	975,000	519,150	
2024-25	3/15/2025		494,775	1,988,925
2025-26	9/15/2025	1,025,000	494,775	
2025-26	3/15/2026		469,150	1,988,925
2026-27	9/15/2026	3,895,000	469,150	
2026-27	3/15/2027		371,775	4,735,925
2027-28	9/15/2027	4,090,000	371,775	
2027-28	3/15/2028		289,975	4,751,750
2028-29	9/15/2028	4,250,000	289,975	
2028-29	3/15/2029		204,975	4,744,950
2029-30	9/15/2029	4,420,000	204,975	
2029-30	3/15/2030		138,675	4,763,650
2030-31	9/15/2030	4,555,000	138,675	
2030-31	3/15/2031		70,350	4,764,025
2031-32	9/15/2031	4,690,000	70,350	4,830,700

Capital Projects Funds

423 – 2017 Bond Projects—Expenditures by Object

Fund Description

The projects funded from this fund use proceeds from the sale of the \$35.5 2017 voter approved bonds. The 2017 bond projects have been completed. The remaining balance will be used on the CHS HVAC Building 700 project.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
2017 BOND PROJECTS	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Beginning Balances	16,627,700	4,006,015	979,413	-	238,784	238,784
Other Local	252,808	60,029	3,956	-	-	-
Total Revenue + Tfrs In + Beg Bal	16,880,508	4,066,044	983,369	-	238,784	238,784
EXPENDITURES:						
Salaries	8,096.00	1,479.99	-	-	-	-
Employee Benefits	1,923.44	316.70	-	-	-	-
Purchased Services	28,836.48	14,725.50	3,479.00	-	-	-
Supplies and Materials	315,436.02	70,653.19	-	-	-	-
Capital Objects	12,520,203	2,999,455	613,336	-	238,784	238,784
Total Expenditures + Tfrs Out	12,874,495	3,086,631	616,815	-	238,784	238,784
ENDING FUND BALANCE	4,006,014	979,414	366,554	-	-	-

Program Analysis/Trends

An overview of the 2017 bond projects can be found on the District website under About Us >Bond.

424 - Bus Depreciation--Expenditures by Object

Fund Description

The bus depreciation fund is used to account for the purchase of school buses through the State's depreciation reimbursement.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
BUS DEPRECIATION	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Beginning Balances	423,367	501,319	658,119	505,556	761,957	256,401
Transfers In & Other Sources	862,249	640,940	938,363	761,957	426,699	(335,258)
Total Revenue + Tfrs In + Beg Bal	1,285,616	1,142,259	1,596,482	1,267,513	1,188,656	(78,857)
EXPENDITURES:						
Capital Objects	585,855	393,464	986,363	761,957	650,000	(111,957)
Debt Retirement	198,432	90,686	-	-	-	-
Total Expenditures + Tfrs Out	784,287	484,150	986,363	761,957	650,000	(111,957)
ENDING FUND BALANCE	501,329	658,109	610,119	505,556	538,656	33,100

Program Analysis/Trends

The District receives revenue from the State based on the annual depreciation expense of the current buses on the State's depreciation schedule. The State sets the asset value of the school bus and depreciates each bus over 12 years using the declining balance method.

For many years, the District's fleet was outdated and a \$600,000 contribution from levy funds was transferred to the fund along with the State depreciation portion in order to catch up on the replacement cycle of the District's fleet. The District has met its goal of having a current and sustainable replacement cycle and will not need a levy contribution for FY24 and the next 3 subsequent years. The District has budgeted for the annual purchase of 5 school buses for FY24 and the following 3 years.

5-Year Estimated Depreciation Schedule

YEAR	COUNT OF BUSES	DEPRECIATION AMOUNT
2023-24	54	426,699
2024-25	56	459,744
2025-26	61	483,933
2026-27	59	493,173
2027-28	58	502,193

429 – Land Acquisition --Expenditures by Object

Fund Description

This fund is used to account for proceeds from the sale of land assigned to the cost of future land acquisition.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
LAND ACQUISITION	ACTUAL	ACTUAL	ACTUAL	2022-23	2023-24	2022-23 TO
				BUDGET	BUDGET	2023-24
REVENUES:						
Beginning Balances	627,390	462,272	1,851,182	4,066,602	4,067,103	501
Other Local	-	1,000	500	-	-	-
Transfers In & Other Sources	-	1,520,485	2,294,928	-	-	-
Total Revenue + Tfrs In + Beg Bal	627,390	1,983,757	4,146,610	4,066,602	4,067,103	501
EXPENDITURES:						
Purchased Services	-	-	1,119	-	-	-
Capital Objects	165,118	132,574	78,889	-	-	-
Total Expenditures + Tfrs Out	165,118	132,574	80,008	-	-	-
ENDING FUND BALANCE	462,272	1,851,182	4,066,602	4,066,602	4,067,103	501

Program Analysis/Trends

N/A

430 – Plant Facilities --Expenditures by Object

Fund Description

This fund is used for capital improvements, deferred maintenance, and acquisition of land. In FY23, the board committed \$5 million from one-time ESSER savings to the Plant Facility Fund.

	2019-20	2020-21	2021-22	ADOPTED	PROPOSED	DIFFERENCE
PLANT FACILITIES	ACTUAL	ACTUAL	ACTUAL	2022-23 BUDGET	2023-24 BUDGET	2022-23 TO 2023-24
REVENUES:						
Beginning Balances	277,189	147,561	149,664	125,047	5,027,332	4,902,285
Other Local	4,730	2,013	31,015	25,000	-	(25,000)
Transfers In & Other Sources	75,000	-	5,000,000	-	50,000	50,000
Total Revenue + Tfrs In + Beg Bal	356,919	149,574	5,180,679	150,047	5,077,332	4,927,285
EXPENDITURES:						
Purchased Services	125,597	-	-	-	-	-
Supplies and Materials	28,862	-	-	-	8,488	8,488
Capital Objects	54,809	-	-	25,000	1,937,837	1,912,837
Total Expenditures + Tfrs Out	209,269	-	-	25,000	1,946,325	1,921,325
ENDING FUND BALANCE	147,651	149,574	5,180,679	125,047	3,131,007	3,005,960

430 – Plant Facilities --Expenditures by Object (continued)

FY24 Anticipated Projects

BUILDING	PROJECT/CATEGORY	AMOUNT
MAINTENANCE	ELECTRICAL	\$ 15,000
MAINTENANCE	FURNISHINGS	\$ 4,627
CANFIELD	HVAC	\$ 13,562
LAKES MIDDLE	INTERIOR	\$ 15,000
MAINTENANCE	INTERIOR	\$ 20,000
TECH DEPOT	INTERIOR	\$ 30,000
TRANSPORTATION	INTERIOR	\$ 35,700
TRANSPORTATION	INTERIOR	\$ 7,500
TRANSPORTATION	INTERIOR	\$ 6,800
LAKE CITY	MECHANICAL	\$ 3,861
CANFIELD	PARKING LOTS	\$ 64,774
RAMSEY	PARKING LOTS	\$ 109,306
ATLAS	ROOFING	\$ 336,900
CHS	ROOFING	\$ 210,000
FERNAN	ROOFING	\$ 108,982
HAYDEN	ROOFING	\$ 59,858
SKYWAY	ROOFING	\$ 331,100
TECH DEPOT	ROOFING	\$ 16,987
TECH DEPOT	ROOFING	\$ 8,450
ATLAS	SPRINKLERS	\$ 45,000
SKYWAY	SPRINKLERS	\$ 7,176
CANFIELD	TRASH COMPACTOR	\$ 40,840
CHS	TRASH COMPACTOR	\$ 40,840
LAKE CITY	TRASH COMPACTOR	\$ 70,000
LAKES MIDDLE	TRASH COMPACTOR	\$ 40,840
WOODLAND	TRASH COMPACTOR	\$ 40,840
ALL	WATER HEATERS	\$ 50,000
ATLAS	WATER SUPPLY	\$ 9,072
BORAH	WATER SUPPLY	\$ 18,360
CANFIELD	WATER SUPPLY	\$ 83,403
LAKE CITY	WATER SUPPLY	\$ 9,072
RAMSEY	WATER SUPPLY	\$ 83,403
SKYWAY	WATER SUPPLY	\$ 9,072
TOTAL FY24 PROJECTS		\$ 1,946,325

435 – School Facilities Property Tax Relief --Expenditures by Object

Fund Description

This is a new fund for FY24 used to account for HB 292 revenue. House Bill (HB) 292 passed in the 2023 legislative session provides funding to schools to pay off existing bonds or levies for FY24.

SCHOOL FACILITIES PROPERTY TAX RELIEF	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	-	-	-	-	2,819,040	2,819,040
State Revenue						-
Total Revenue + Tfrs In + Beg Bal	-	-	-	-	2,819,040	2,819,040
EXPENDITURES:						
Transfers Out					2,819,040	2,819,040
Total Expenditures + Tfrs Out	-	-	-	-	2,819,040	2,819,040
ENDING FUND BALANCE	-	-	-	-	-	-

Program Analysis/Trends

The District is expected to receive \$2.8 million from HB 292. The District would need to levy \$4 million for the 2023 tax year without HB 292 funding. The \$2.8 million in HB 292 lowers the bond levy from \$4 million to \$1.17 million for both bonds, reducing the estimated tax rate per thousand from \$0.015 to \$0.05. A median priced home of \$525,000 can expect to save \$42.66 per year.

HB 292 property tax relief funding will be transferred out to Fund 320 and Fund 321 to pay down the 2012 and 2017 bond debt service, reducing the amount that will need to be levied.

750 – Employee Activity Fund--Expenditures by Object

Fund Description

This fund was set up for local revenue granted for the purpose of employee events and activities (e.g. Administrative Professional's Day).

EMPLOYEE ACTIVITY FUND	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
REVENUES:						
Beginning Balances	1,538	1,691	1,716	1,491	1,861	370
Other Local	1,287	617	105	800	-	(800)
Total Revenue + Tfrs In + Beg Bal	2,825	2,308	1,821	2,291	1,861	(430)
EXPENDITURES:						
Purchased Services	-	465	-	-	-	-
Supplies and Materials	-	-	80	800	900	100
Total Expenditures + Tfrs Out	-	465	80	800	900	100
ENDING FUND BALANCE	2,825	1,843	1,741	1,491	961	(530)

Program Analysis/Trends

FY23 funds budgeted were not spent. FY24 budget is planned for Administrative Professional's Day.

INFORMATIONAL SECTION

Financial

Property Tax Levies

In accordance with Idaho law, property taxes are levied in dollars in September for each calendar year. Taxes are recorded by the District using the modified accrual basis of accounting.

Tax Levy Procedure

Prior to the commencement of each fiscal year, the Board is required to prepare and adopt a budget. The District’s tax levies are certified to the Board of County Commissioners in September, and taxes are due and payable one-half on December 20th and one-half on June 20th of the following calendar year. The County Treasurer disburses tax receipts to the District approximately one month after the statutory payable 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

Homeowner’s Exemption

Idaho has a homeowner’s exemption for owner-occupied homes and manufactured homes, which are primary dwellings that includes the value of your home and up to an acre of land. For 2023, the percentage reduction is unchanged (50%), but the exemption can reduce taxable value up to a maximum of \$125,000 for the home and up to one acre of land.

Source: Idaho State Tax Commission

Levy Rate

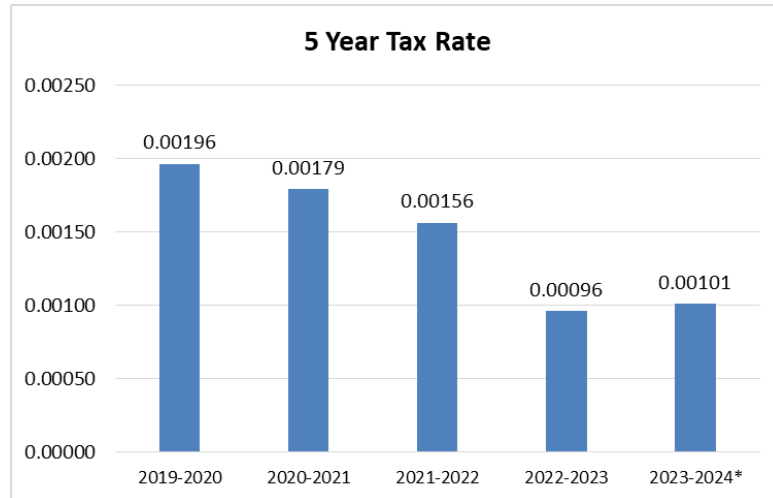
The amount of tax is determined from the budget needs of the taxing districts. Officials for each taxing district determine the annual budget needed to provide the district’s services. The part of the approved budget to be funded by property tax is divided by the total taxable value of all the properties with the district. The result is the district’s tax rate (or levy).

For example: For tax year 2022- 2023, the District levied a \$20 million supplemental levy. The taxable value of all the properties within district boundaries was assessed at \$26,256,677,366. The FY23 supplemental levy tax rate calculates as follows:

\$20 million supplemental levy ÷ \$26,256,677,366 taxable value = .00076 supplemental tax rate

Property Tax Levies

Levy Rate (continued)



This rate, multiplied by the taxable value of the property, determines the amount of taxes owed to the district. As an example: The median home price in Coeur d'Alene is \$525,000, which results in an average tax burden of \$404 Example: $$(525,000 - 125,000) \times .00101 = \404

Tax Year	Supplemental	Bond	Tort	Total Levy Rate
2019-2020	0.001630	0.000320	0.000010	0.00196
2020-2021	0.001460	0.000320	0.000010	0.00179
2021-2022	0.001250	0.000300	0.000010	0.00156
2022-2023	0.000760	0.000190	0.000010	0.00096
2023-2024*	0.000950	0.000050	0.000010	0.00101

***Projected**

The following table shows the effect of the Coeur d'Alene School District tax rate on a taxpayer with a home valued at \$525,000 over the past five years. The maximum homeowner's exemption for years 2019-20 and 2020-21 was \$100,000 and increased to the current amount of \$125,000 in 2021-2022. As assessed value goes up and the amount levied stays constant, the tax rate goes down, as shown in the table above when comparing tax year 2021-2022 to 2022-23.

Tax Year	Tax Rate per \$1,000	Tax Paid by Home Owner
2019-2020	1.96	\$ 833.00
2020-2021	1.79	\$ 760.75
2021-2022	1.56	\$ 624.00
2022-2023	0.96	\$ 384.00
2023-2024*	1.01	\$ 404.00

***Estimated**

Taxable Assessed Value

The following table shows the District's taxable assessed value over the past 5 years.

Tax Year	Net Taxable Value	% Growth
2022-2023	\$ 26,256,677,366.00	77%
2021-2022	\$ 14,837,066,214.00	16%
2020-2021	\$ 12,743,043,249.00	11%
2019-2020	\$ 11,430,053,071.00	15%
2018-2019	\$ 9,914,094,033.00	

Levied Amounts

The following table shows the levied amounts for FY24 and the past 5 years.

TAX YEAR	SUPPLEMENTAL LEVY AMOUNT	BOND LEVY	TORT (OTHER) LEVY	EMERGENCY LEVY	TOTAL PROPERTY TAX
2018-2019	\$ 16,000,000	\$ 7,124,000	\$ 123,969	\$ 448,800	\$ 23,696,769
2019-2020	\$ 20,000,000	\$ 3,950,000	\$ 140,622	\$ -	\$ 24,090,622
2020-2021	\$ 20,000,000	\$ 4,431,200	\$ 160,696	\$ -	\$ 24,591,896
2021-2022	\$ 20,000,000	\$ 4,810,000	\$ 175,954	\$ -	\$ 24,985,954
2022-2023	\$ 20,000,000	\$ 5,000,000	\$ 197,591	\$ -	\$ 25,197,591
2023-2024*	\$ 25,000,000	\$ 1,170,960	\$ 184,610	\$ -	\$ 26,355,570

State Educational Support Program

Idaho's Foundation Program provides the basic public-school education funding for all Idaho students. The purpose of any foundation program is to treat all districts "equally" regardless of location, size, or market value.

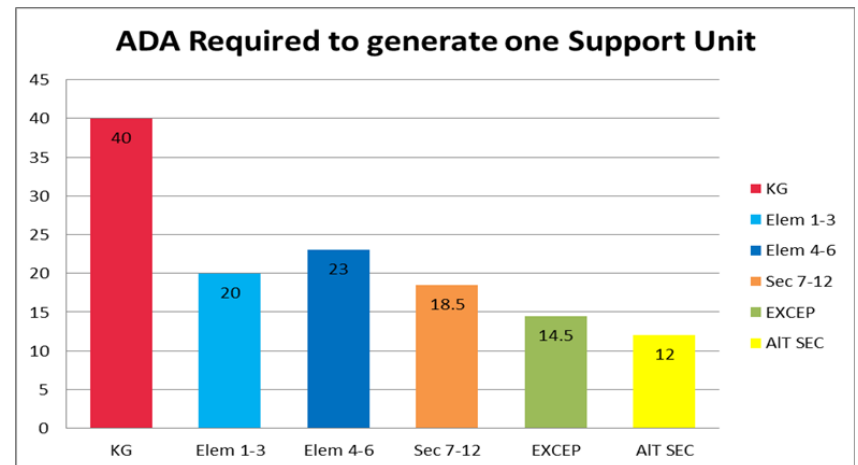
The State Support Program has four major elements: Support Unit Distribution, Salary-Based Apportionment, Benefit Apportionment, and Transportation. Idaho Code Chapter 10, Title 33 details the law as it pertains to the public-school distribution. The State Support Program represents 72% of the District's total General Fund revenues.

Support Units

Support Units are the foundation of how Idaho schools are funded, and are often thought of, and referred to, as classroom units. The state does not fund schools based on the number of students; it funds them based on the number of support units. Support units are typically based on the number of students counted via average daily attendance calculations in multiple categories, such as kindergarten, elementary, and secondary. A day of attendance is defined in State Board of Education rules and is basically a minimum of 2 ½ hours for kindergarten students and a minimum of 4 hours for grades 1-12. For FY 21, FY 22, and FY23, enrollment-ADA was used instead of average daily attendance (ADA) as a result of the COVID-19 Pandemic. The state has reverted back to average daily attendance for FY24.

The ADA is then divided by a series of divisors found in Section 33-1002, Idaho Code. The divisors take the size of the school district's attendance categories into consideration. That is, the larger the ADA, the larger the divisor; the smaller the ADA, the smaller the divisor. In other words, smaller districts will require less ADA to generate a support unit, and larger districts will require more ADA to generate a support unit. This results in more funding per student for smaller districts, taking into consideration smaller class sizes that still require full-time staffing costs.

Support units are calculated or reported at two different times for funding purposes: 1) from the first day of school through the first Friday in November (midterm), and 2) the best 28 weeks of the entire school year. Midterm units are used for all support unit based calculations, except the discretionary funding distributions which are calculated using the best-28 week units.



Support Unit Distribution

The support unit distribution is calculated by multiplying a district's total support units by the state distribution factor per unit. The State Department of Education determines the distribution factor.

For FY24, the State set the distribution factor at \$41,391 (\$21,854 per support unit for discretionary health and \$19,537 for other discretionary), a \$5,467 per unit increase from FY23.

State Educational Support Program

Salary and Benefit Based Apportionment

The number of support units determines the number of instructional staff, administrators, and classified employees for which the State will fund. The State has adopted a salary allocation formula based upon years of experience in education and advanced education credits/degrees for administrators. The state funds instructional staff and pupil personnel staff, based on where they are located on the statewide “career ladder.”

Instructional and pupil service staff move along the career ladder as they obtain experience and satisfactory evaluations. The State also funds benefit apportionment (FICA, PERSI) for salaries paid in salary allocation. The following formula shows what a district will generate per unit for instructional, pupil services, administrative, and classified staff (IC 33-1004):

- 0.375 FTE (full time equivalent) of classified personnel (clerical, custodial, aide, etc.),
- 0.075 FTE of administrative personnel (principal, superintendent, director, etc.),
- 1.021 FTE of instructional (teachers, librarians)
- 0.079 pupil service (counselors, nurses, social workers, psychologists etc.)

For example, 100 support units provide 102.1 Instructional Staff Allowance (100×1.021), 7.9 Pupil Service Staff Allowance (100×0.079), 7.5 Administrative Staff Allowance (100×0.075), and 37.5 Classified Staff Allowance (100×0.375).

Once the FTEs are calculated, the average education and experience of the administrative staff is used as the basis to calculate a district’s share of the administrative salary-based apportionment. Instructional and pupil personnel staff are placed on the statewide career ladder and an average salary is calculated to determine the amount to be distributed for career ladder salary-based allocation. Career ladder staff also generate money if they have a BA+24 or a MA degree. This allocation is then included in determining the average reimbursable salary for instructional and pupil personnel. A final allocation is calculated for classified personnel based on FTE allocated based on the formula.

Formulas are as follows:

ADMINISTRATORS	INSTRUCTIONAL/PUPIL SERVICES	CLASSIFIED
1. Support Units multiplied by	1. Support Units multiplied by	1. Support Units multiplied by
2. Staff Allowance multiplied by	2. Staff Allowance multiplied by	2. Staff Allowance multiplied by
3. Base Salary multiplied by	3. Career Ladder Allocation on Each Rung =	3. Base Salary multiplied =
4. Experience/Education Index = Salary Based Apportionment	4. Salary Based Apportionment	4. Salary Based Apportionment

State Educational Support Program

Districts may hire staff in excess of state allocations, provided the necessary funds are available in the local school district budget. For FY24, the District's staff allowance versus actual staff was as follows:

SBA STAFFING CATEGORY	GENERAL FUND FTE	SPECIAL REVENUE FTE	TOTAL FTE	STAFF ALLOWANCE	FTE ABOVE ALLOWANCE
Admin	43.50	0.50	44.00	35.81	8.19
Teacher	519.55	52.85	572.40	487.44	84.96
Pupil	58.65	5.85	64.50	37.72	26.78
Classified	265.95	116.64	382.59	179.03	203.56
Total FTE	887.65	175.84	1063.49	740.00	323.49

Transportation

The Transportation Support Program of a school district is based on reimbursable costs of transporting public school pupils one and one half miles or more to school, transporting pupils less than one and one-half miles when approved by the State Board of Education, payments in lieu of providing transportation, and the costs of providing transportation to and from school activities and field trips as may be approved by State Board of Education.

The State Board of Education determines what costs are reimbursable including administration, maintenance, operation and depreciation of vehicles, insurance, salaries of drivers, and other costs. The transportation formula is a combination of expenses reimbursed at 50 percent or at 85 percent, depending on the nature of the expense, and a block grant. Transportation expenses are reimbursed with the 50/85 percent split formula and a block grant is allocated based on a per unit base times an inflationary factor determined by the State Department of Education. Effective July 1, 2003, a limitation is in place on allowable school district transportation costs as compared to the statewide average cost per mile, or the statewide average cost per student, whichever is more beneficial to the school district. For the fiscal year 2005-2006 and thereafter, the limitation will be 103% of the statewide average.

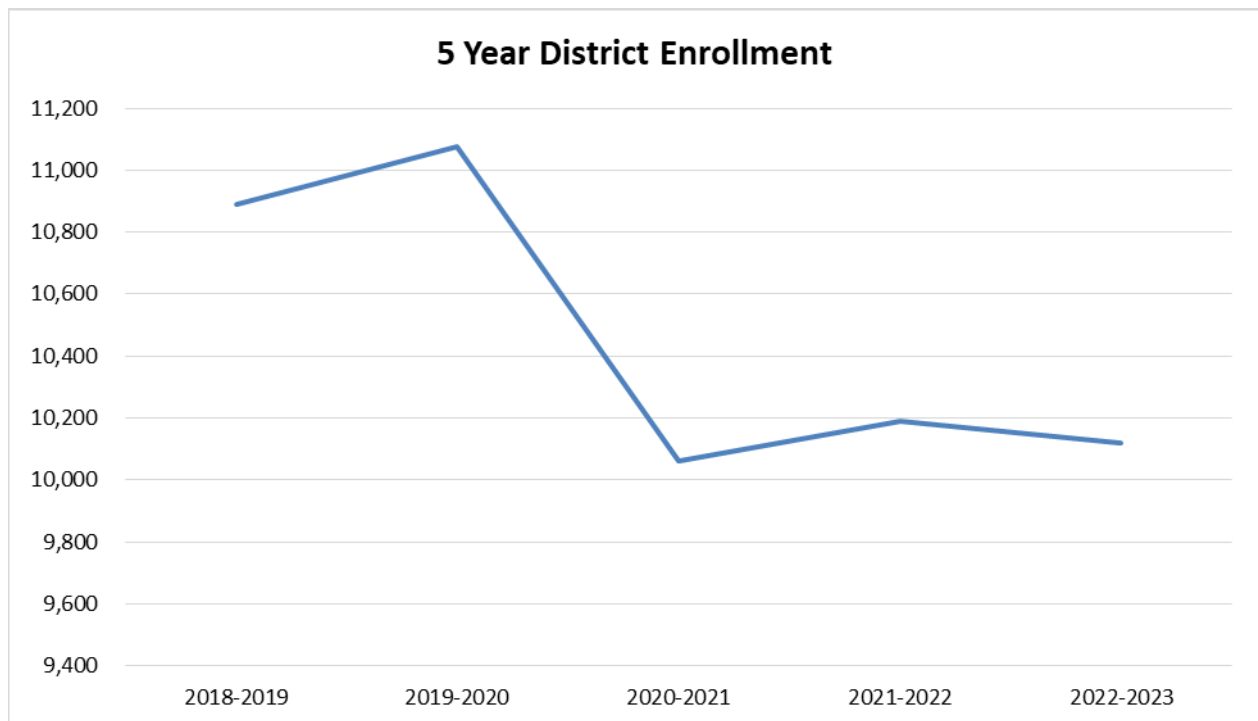
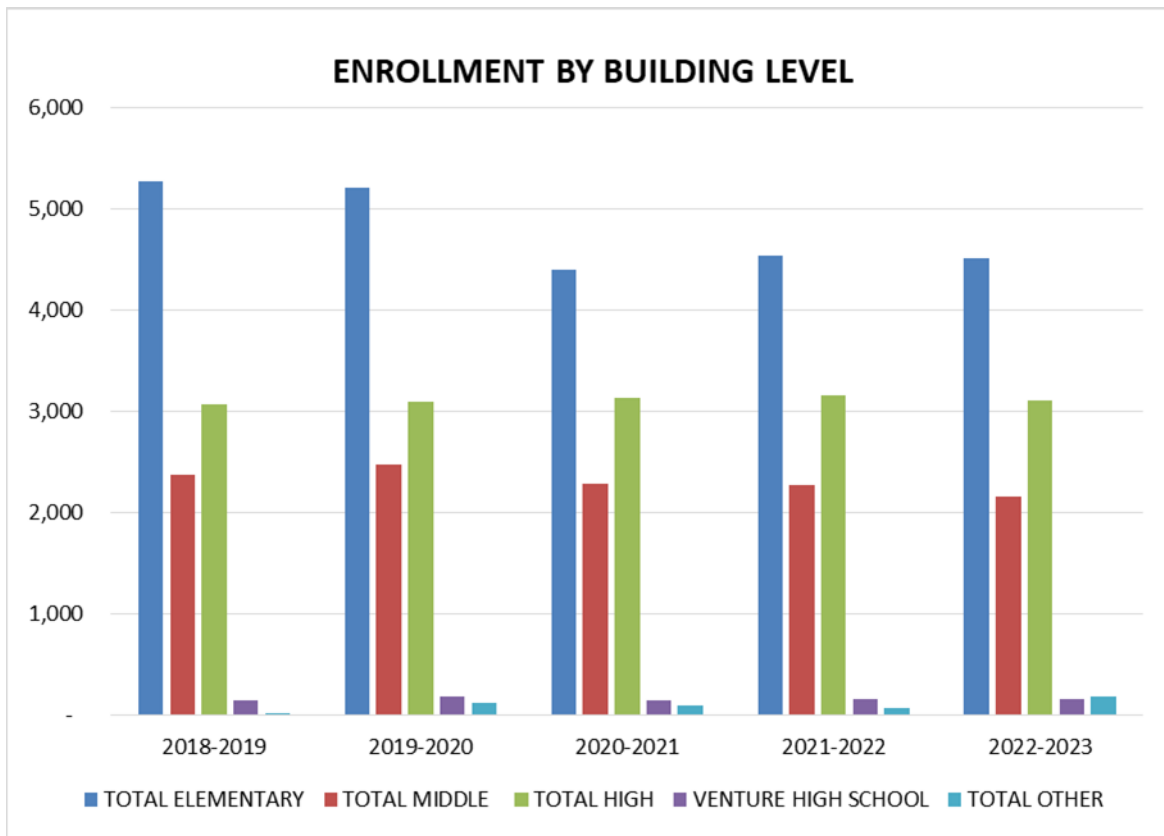
Demographics

Enrollment

The following chart shows district enrollment over the past 5 years. For funding purposes, FY24 estimated enrollment was budgeted at 10,090.

BUILDING	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
ELEMENTARY					
ATLAS ELEMENTARY SCHOOL	646	602	412	421	438
BORAH ELEMENTARY SCHOOL	363	347	309	326	307
BRYAN ELEMENTARY SCHOOL	405	407	358	310	308
DALTON ELEMENTARY SCHOOL	437	437	357	376	385
FERNAN STEM ACADEMY	434	426	348	338	330
HAYDEN MEADOWS ELEMENTARY SCH	525	486	423	462	521
NORTHWEST EXPEDITION ACADEMY	313	293	458	489	431
RAMSEY MAGNET SCHOOL OF SCIENCE	713	737	528	508	483
SKYWAY ELEMENTARY SCHOOL	620	646	537	605	592
SORENSEN MAGNET SCHOOL OF THE ARTS AND HUMANITIES	314	313	306	313	314
WINTON ELEMENTARY SCHOOL	498	507	360	387	400
TOTAL ELEMENTARY	5,268	5,201	4,396	4,535	4,509
MIDDLE SCHOOL					
CANFIELD MIDDLE SCHOOL	839	860	778	747	747
LAKES MAGNET SCHOOL	687	711	655	632	593
WOODLAND MIDDLE SCHOOL	847	905	855	891	821
TOTAL MIDDLE	2,373	2,476	2,288	2,270	2,161
HIGH SCHOOL					
COEUR D'ALENE HIGH SCHOOL	1,389	1,436	1,500	1,582	1,557
LAKE CITY HIGH SCHOOL	1,684	1,663	1,632	1,581	1,551
TOTAL HIGH	3,073	3,099	3,132	3,163	3,108
ALTERNATIVE					
VENTURE HIGH SCHOOL	151	180	147	156	155
OTHER					
CDA JUVENILE DETENTION CENTER	23	29	27	15	14
COEUR D' ALENE EARLY CHILDHOOD		92	71	52	52
COEUR D'ALENE VIRTUAL ACADEMY					119
TOTAL OTHER	23	121	98	67	185
TOTAL ENROLLMENT	10,888	11,077	10,061	10,191	10,118

Enrollment



Staffing

The following chart represents the proposed full time equivalent staffing for FY24 categorized by the Idaho System for Education Excellence (ISEE) administrative, instructional, pupil services and classified classifications:

ASSIGNMENT	FY24 PROPOSED GENERAL FUND FTE	FY24 PROPOSED SPECIAL REVENUE FTE	FY24 PROPOSED TOTAL FTE
SUPERINTENDENT	1.00	-	1.00
DEPUTY SUPERINTENDENT	1.00	-	1.00
ASSISTANT SUPERINTENDENT	2.00	-	2.00
ADMINISTRATIVE DIRECTOR	2.50	0.50	3.00
PRINCIPAL	19.00	-	19.00
ASSISTANT PRINCIPAL	18.00	-	18.00
ADMINISTRATION TOTAL	43.50	0.50	44.00
BOARD CERTIFIED BEHAVIOR ANALYST	-	1.00	1.00
CERTIFIED DIRECTOR	1.00	-	1.00
CERTIFIED COORDINATOR	3.11	1.00	4.11
COUNSELOR OTHER	3.11	1.05	4.16
INSTRUCTIONAL COACH	3.55	8.05	11.60
LIBRARIAN CERTIFIED	2.00	-	2.00
NURSE CERTIFIED	11.02	1.00	12.02
PRESCHOOL ADMINISTRATOR	1.00	-	1.00
PSYCHOLOGIST	9.75	0.80	10.55
SCHOOL COUNSELOR	30.79	-	30.79
SCHOOL SOCIAL WORKER	1.00	-	1.00
SPEECH LANGUAGE PATHOLOGIST	11.40	3.00	14.40
TEACHER	500.47	42.79	543.26
INSTRUCTIONAL & PUPIL SERVICES TOTAL	578.20	58.69	636.89
BUSINESS MANAGER	1.00	-	1.00
CAMPUS SECURITY OFFICERS	9.72	-	9.72
CDA 4 KIDS	-	3.28	3.28
CERTIFIED NURSE ASSISTANT	0.58	1.13	1.71
CHILD NUTRITION	-	31.50	31.50
CLASSIFIED COORDINATOR	1.83	1.00	2.83
CLASSIFIED COUNSELOR	0.81	-	0.81
CLASSIFIED DIRECTOR	5.00	2.00	7.00
CLERK OF THE BOARD	1.00	-	1.00
COLLEGE AND CAREER READY ADVISOR	-	1.97	1.97
COMMUNITY SCHOOLS PERSONNEL	1.52	0.29	1.81
COMPUTER NONCERTIFIED	10.00	-	10.00
CUSTODIAL	51.45	-	51.45
DRIVER ED INSTRUCTOR	-	0.83	0.83
FINANCE	3.00	-	3.00
HUMAN RESOURCES	4.00	-	4.00
LIBRARY MANAGER NON CERT	8.31	-	8.31
MAINTENANCE	18.00	3.48	21.48
MECHANIC	3.00	-	3.00
OCCUPATIONAL OR PHYSICAL THERAPIST	2.06	0.69	2.75
OFFICE SUPPORT PERSONNEL - BUILDING	42.11	4.33	46.44
OFFICE SUPPORT PERSONNEL - DISTRICT	9.88	1.39	11.27
OTHER NON-CERTIFIED	1.00	-	1.00
PARAPROFESSIONAL - ESL	0.21	0.47	0.68
PARAPROFESSIONAL - GENERAL ED	17.61	12.22	29.83
PARAPROFESSIONAL - SPED	39.13	36.06	75.19
SCHOOL PLUS PERSONNEL	-	16.01	16.01
TRANSPORTATION	34.73	-	34.73
CLASSIFIED TOTAL	265.95	116.65	382.60
DISTRICT TOTALS	887.65	175.84	1,063.49



2023-2024



Coeur d'Alene Public Schools

DISTRICT ADMINISTRATIVE CENTER
1400 N. Northwood Center Court, Coeur d'Alene, ID 83814

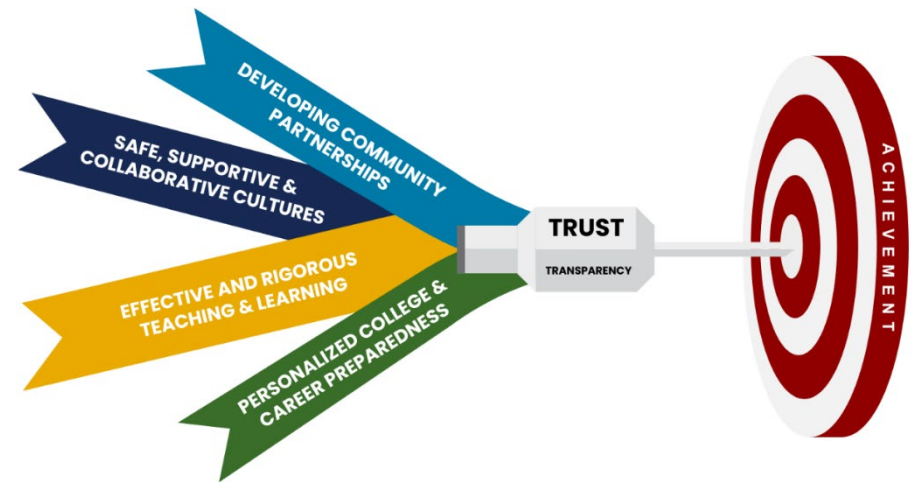
OFFICE 208.664.8241
FAX 208.664.1748
www.cdaschools.org

MISSION STATEMENT

"We ensure students become lifelong learners - empowered by their knowledge and skills to be responsible citizens."

VISION STATEMENT

"Through the work of our students and faculty, we will be recognized as a high-achieving district of choice in Idaho and the Northwest."



This document is published by the Finance Department of Coeur d'Alene School District. Contact us for more information:

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