



FY25 Budget Recommendations

Board of Trustees Workshop
April 11, 2024

Agenda

Background

Fiscal Outlook

Legislative Update

Proposed Cost Reductions

FY25 Budget Timeline

Next Steps

Background



The challenge

District 271 expects costs to be about \$6 million higher than revenue next school year.

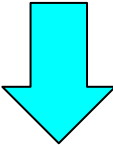
That's the *shortfall*.

Reasons for the shortfall.

1. Lower enrollment
2. Less state funding
3. Increased costs

District Enrollment

This year

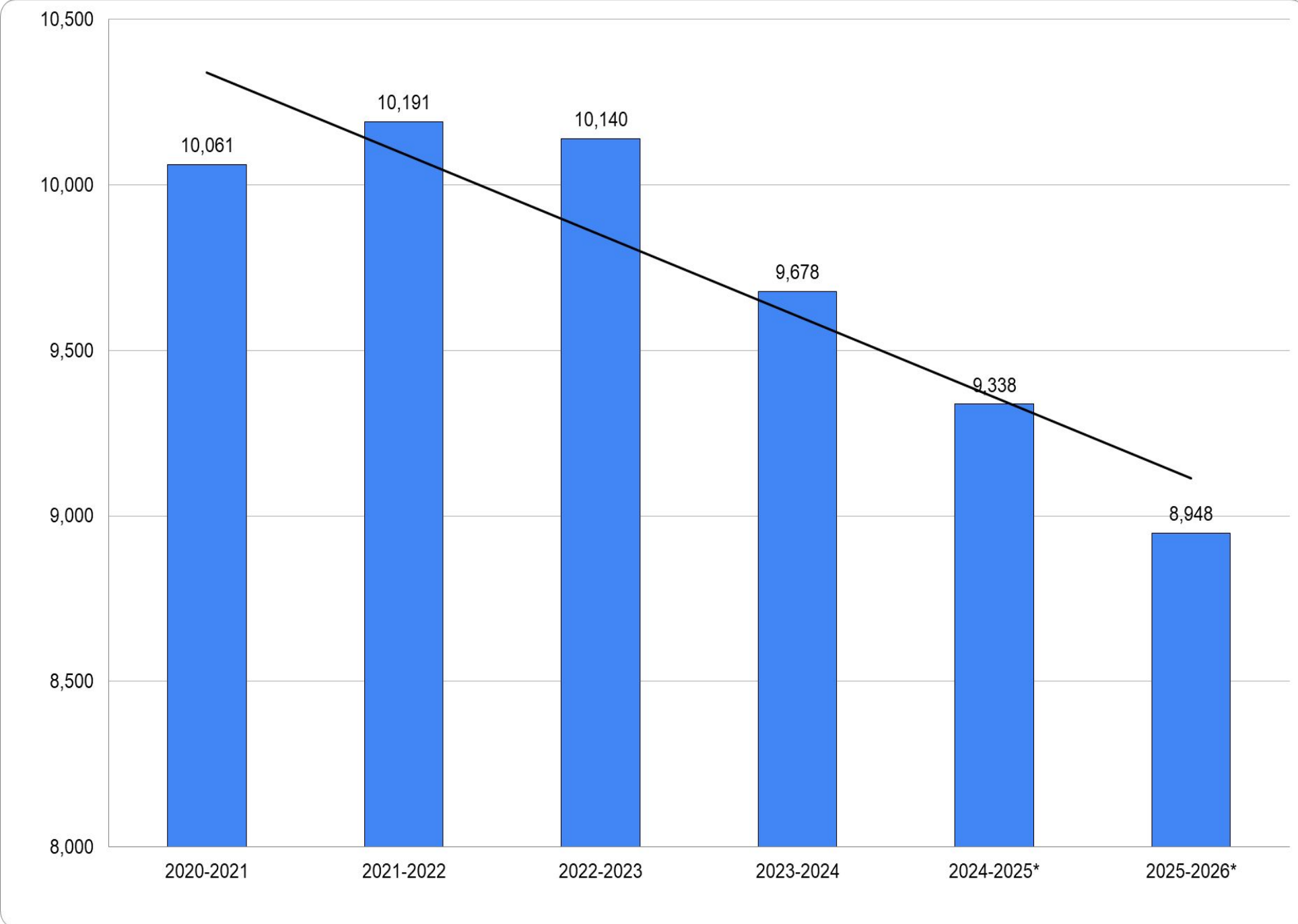


462 students

Next year



340 students



Why is enrollment down?

- A decade of lower birth rates.
- Parents have many educational options for their children (private, charter, online, homeschooling).
- Housing costs are high, which may not be affordable for young families.
- An older population is moving here without school-aged children.

Why it matters.

When we lose students, we lose funding.

Less State Funding & Lower Enrollment = \$4 million

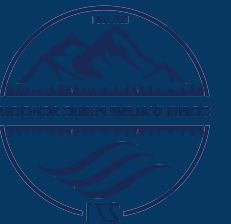
Increased Costs = \$2 million

\$6 million

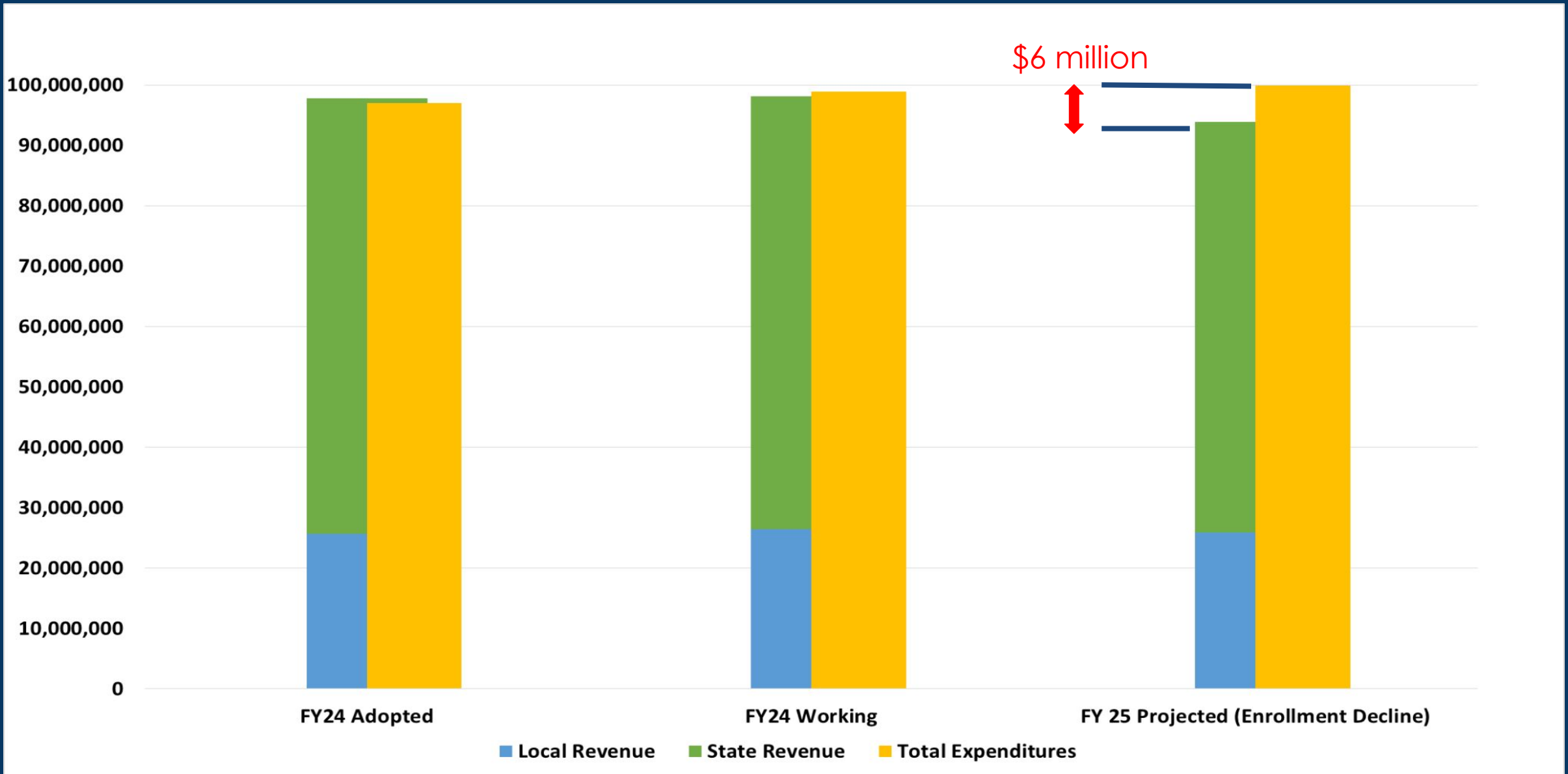
Why are costs up?

- Staff Health Insurance
- Inflation
- Special Education
- Child Nutrition
- PERSI Costs

Fiscal Outlook



$$\text{Levy Revenue} + \text{State Revenue} - \text{Expenditures} = -\$6 \text{ million}$$



Legislative + State Funding Update



State Funding for FY24

Supplemental Appropriation

- Allocates \$105 million in one-time funds to districts statewide
 - Funds come from the \$145 million state funding gap for the FY24 appropriation (enrollment to ADA)
 - Distributed based on protected Support Units
- Our district gets about **\$3.1 million**

Recommendation: Reserve \$3.1 million for the general fund reserve

- Increases general fund balance from 6% to 10%
- Covers about 1.2 months of operating expenditures (Best practice is 2 months)

State Funding for FY25

Salary-Based Apportionment

- 3% increase to state funded classified base (\$38,802 to \$39,996)
- 3% increase to state funded administrator base (\$74,500 to \$76,800)
- Career ladder movement for instructional and pupil services

Discretionary Funding *(net increase = \$2,231/support unit)*

- Health discretionary **decrease** = \$1,704/support unit
- Other discretionary increase = \$3,935/support unit

State Funding for FY25

Facilities Bill (HB 521)

- \$36 million for building maintenance + capital improvements
 - \$26 million is new
 - \$10 million was existing - replaces annual lottery funding

Trailer (HB 766)

- Retains current instructional hour requirements
- Replaces school day requirements outlined in HB 521

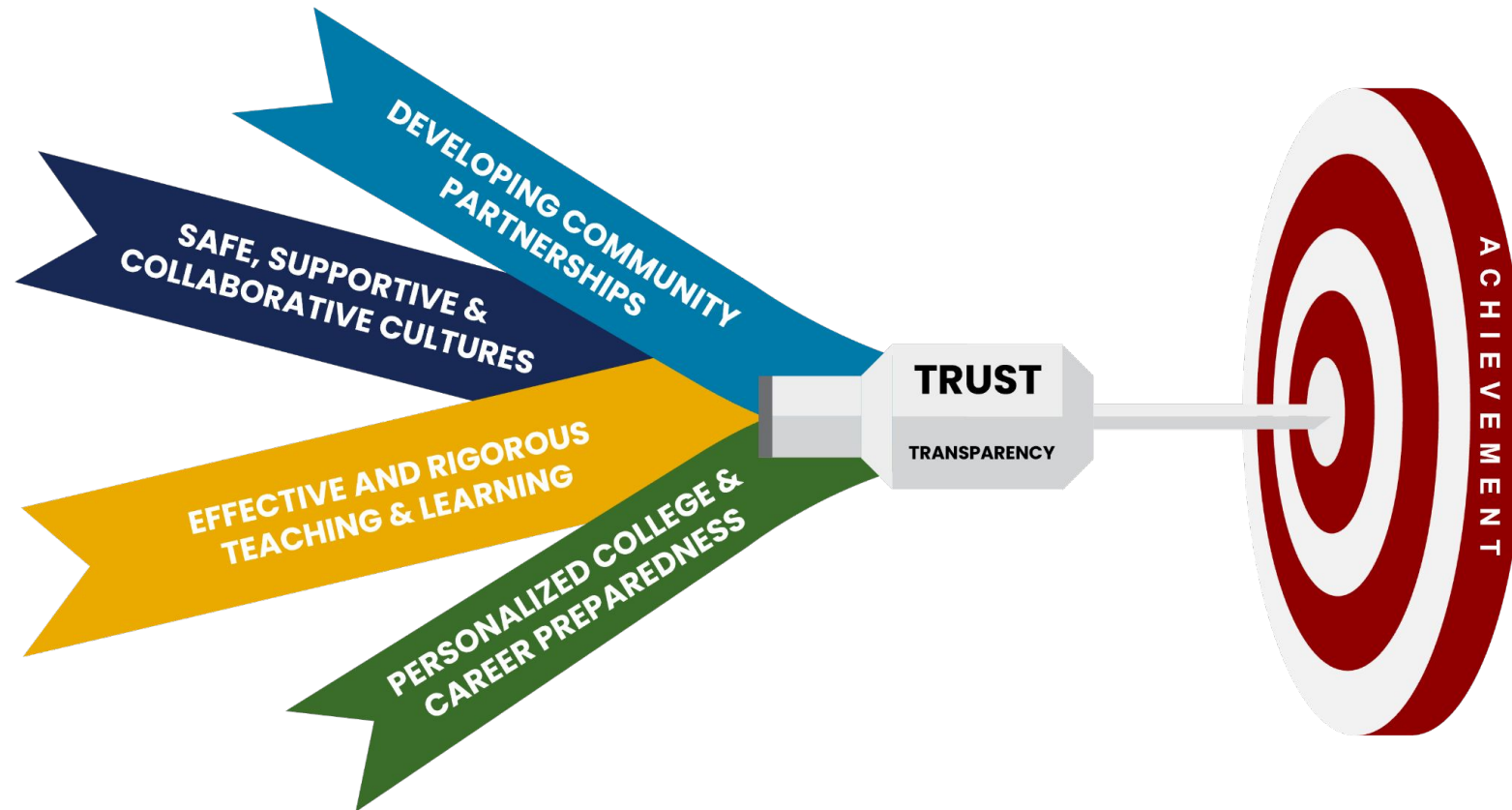
Net Funding Impact FY25

- Estimated \$1.4 million in additional state funding.
- Reduces FY25 budget shortfall from \$6 million to \$4.6 million.

Proposed Cost Reductions



Strategic Plan Guides Decision-Making



Cost-Reduction Criteria

- Prioritize recommendations to align with student growth and achievement.
- Keep reductions as far from students/classrooms as possible.
- Provide safe and supportive school environments for students and staff.
- Maintain clean, well-maintained, functional buildings.

Cost-Reduction Process

- Worked collaboratively with Senior Leadership and Executive Committee to develop potential areas of reduction.
- Reviewed staffing ratios for specific positions and compared to Idaho and Washington norms.
- Worked with Administration to help clarify building priorities.
- Utilized Community input during Smarter School Spending committee work to help determine spending priorities.
- Took into consideration 'Right Sizing' of Pupil Services Staff for the first time since 2019.
- Took an in depth look at enrollment and trends regarding student/family demographics.



Coeur d'Alene Public Schools FY25 Reductions for a Balanced GF Budget

FY25 Shortfall	-\$6,012,763
Plus Revenue Growth:	
Revenue Growth	\$200,000
FY25 State Revenue (TBD)	\$1,400,000
Less Prioritized Reductions:	
1	-\$2,744,741
2	-\$655,830
3	-\$2,915,315
4	-\$375,000
5	\$0
Remaining Surplus/Shortfall	\$2,278,123
Potential Expenditure Increases	
Expenditure Increases	\$1,122,000
Total Surplus/Deficit	\$1,156,123

Areas of Reduction	Amount Available	Amount Selected	Reduced Amount Selected	Priority of Reductions
Adjust Teaching Staff to Enrollment: 19 Positions	\$1,425,000	-\$1,425,000	<input checked="" type="checkbox"/>	1
Reduce Custodial Vacancies	\$175,000	-\$175,000	<input checked="" type="checkbox"/>	1
5% Building Budget Reductions	\$58,241	-\$58,241	<input checked="" type="checkbox"/>	1
Operation Contracts - ELC Lease	\$150,000	-\$150,000	<input checked="" type="checkbox"/>	1
Professional Development Sub Costs	\$72,500	-\$72,500	<input checked="" type="checkbox"/>	1
Standardize School Building Schedules	\$25,000	-\$25,000	<input checked="" type="checkbox"/>	1
Instructional Software and Assessment	\$76,000	-\$76,000	<input checked="" type="checkbox"/>	1
School Calendar - 4 day	\$1,000,000	\$0	<input type="checkbox"/>	3
School Calendar - 160 day	\$400,000	-\$400,000	<input checked="" type="checkbox"/>	3
Curriculum	\$500,000	-\$500,000	<input checked="" type="checkbox"/>	3
Repurpose 1 Elementary School	\$1,066,815	-\$1,066,815	<input checked="" type="checkbox"/>	3
Cut ES extracurriculars (track, strings, vocal)	\$49,300	\$0	<input type="checkbox"/>	4
Cut MS extracurricular activities	\$179,700	\$0	<input type="checkbox"/>	4
Reduce stipend for extracurricular/athletics 3%	\$35,000	\$0	<input type="checkbox"/>	4
Staffing Reductions Phase 1:				
Building Classified - 1 FTE (1,875 annual hours)	\$30,000	-\$30,000	<input checked="" type="checkbox"/>	1
District/Itinerant Classified - .685 FTE (1,425 annual hours)	\$85,000	-\$85,000	<input checked="" type="checkbox"/>	1
Certificated Pupil Services - 8 FTE	\$648,000	-\$648,000	<input checked="" type="checkbox"/>	1
Staffing Reductions Phase 2:				
Building Classified - 2.5 FTE (5,208 annual hours)	\$141,830	-\$141,830	<input checked="" type="checkbox"/>	2
District Certified/ Administrative and/or Itinerant Classified - 3.70 FTE (7,680 annual hours)	\$250,000	-\$250,000	<input checked="" type="checkbox"/>	2
Certificated Pupil Services - 3 FTE	\$264,000	-\$264,000	<input checked="" type="checkbox"/>	2
Staffing Reductions Phase 3:				
Building Classified - 1.19 FTE (2,464 annual hours)	\$86,000	-\$86,000	<input checked="" type="checkbox"/>	3
Certificated Pupil Services - 2 FTE	\$150,000	-\$150,000	<input checked="" type="checkbox"/>	3
Certificate Instructional - 9 FTE	\$712,500	-\$712,500	<input checked="" type="checkbox"/>	3
Staffing Reductions Phase 4:				
Certificated Instructional Staff - 5 FTE	\$375,000	-\$375,000	<input checked="" type="checkbox"/>	4
Certified Specialist to Classified	\$501,000	\$0	<input type="checkbox"/>	4
Staffing Reductions Phase 5:				
Building Administrative - 2 FTE	\$230,000	\$0	<input type="checkbox"/>	5
Total Potential Areas of Reduction	\$8,685,886			

Areas of Potential Revenue Growth	Amount Available	Amount Selected	Increased Amount Selected	
NIC for Dual Credit (Increases Revenue)	\$200,000	\$200,000	<input checked="" type="checkbox"/>	Revenue Growth
Increase ADA by 1%	\$315,000	\$0	<input type="checkbox"/>	Revenue Growth
Facility Use Fee Increases	\$20,000	\$0	<input type="checkbox"/>	Revenue Growth
Increase 1/2 Day Kinder Enrollment by 60, 1.425 support units	\$199,500	\$0	<input type="checkbox"/>	Revenue Growth
Increase Out of District Enrollment by 30, 1.25 support units	\$175,000	\$0	<input type="checkbox"/>	Revenue Growth
Total Potential Areas of Revenue Growth	\$909,500			

Areas of Potential Expenditure Increases	Amount	Amount Selected	Increased Amount Selected	
Salary Increases Passed by Legislation	\$1,122,000	\$1,122,000	<input checked="" type="checkbox"/>	Expenditure Increases

Phase 1: Prioritized Reductions

Align Teaching Staff with Enrollment: 19 Positions	\$1,425,000
Reduce Custodial Vacancies	\$175,000
Reduce Building Budgets by 5%	\$58,241
Eliminate ELC Lease	\$150,000
Reduce Professional Development Sub Costs	\$72,500
Standardize School Building Schedules	\$25,000
Reduce Instructional Software and Assessment PSAT, AIMSWeb, iStation	\$76,000
Reduce Building Classified Hours - 1 FTE (1,875 annual hours) Crossing Guards - 1 Daily Hour Per Elementary Building	\$30,000
Reduce District/Itinerant Classified - .685 FTE (1,425 annual hours) 1 Occupational Therapist	\$85,000
Reduce Certificated Pupil Services - 8 FTE Nurses - 4 FTE	\$300,000
Psychologists - 4 FTE	\$348,000
Total	\$2,744,741

Phase 2: Recommendations

Reduce Building Classified Staff: 2.5 FTE (5,208 hrs/yr)

Reduce classroom assistants 10 hrs/week/bldg

\$31,830

2 secondary office staff

\$110,000

Restructure District Office Staff: 3.70 FTE (7,680 hrs/yr)

\$250,000

Reduce Certificated Pupil Services: 3 FTE

Speech Language Pathologists

\$264,000

Total

\$655,830

Phase 3 Prioritized Reductions:

Change School Calendar - 160 day	\$400,000
Reduce Curriculum Expenses	\$500,000
Reduce Building Classified Staff - 1.19 FTE (2,464 annual hours)	
2 Library Managers	\$86,000
Reduce Certificated Pupil Services - 2 FTE	
2 School Counselors	\$150,000
Reduce Certificated District Instructional Staff - 9.5 FTE	
9.5 Instructional Coaches	\$712,500
Repurpose 1 Elementary School - 13 FTE	
Borah Elementary	\$1,066,815
Phase 3 Total	\$2,915,315

Repurposing an Elementary School

Why Borah?

1. The Location

- Schools in the east, central part of the city were considered first.
- Proximity to I-90 = easy access to the building for other services (central location for ELC; potential staff daycare services).

2. Low Enrollment

- Borah is in an area of the district with declining enrollment.
- Enrollment: Bryan - 271, Borah - 298, Dalton - 383, Ramsey - 415
- Borah's low enrollment and Bryan's larger footprint make it possible to move Borah students to other schools and increase enrollment at Bryan.

Phase 4: Recommendations

Certificated Instructional Staff: 5 FTE

Restructure ALP Program

\$375,000

Total

\$375,000

Potential Revenue

	Potential Amount	Amount Budgeted
Expand NIC Dual Credit Partnership	\$200,000	\$200,000
Increase ADA by 1%	\$315,000	\$0
Increase Facility Use Fees	\$20,000	\$0
Increase 1/2 Day Kinder Enrollment by 60, 1.425 support units	\$199,500	\$0
Increase Out-of-District Enrollment by 30, 1.25 support units	\$175,000	\$0
Total Potential Areas of Revenue Growth	\$909,500	\$200,000

School Calendar Cost-Saving Options



Four-Day Week Calendar



Four-Day Week Achievement Data

English Language Arts

	# of Dists.	% of Top 50 Performers
Charter Districts	28	56%
Non-Charter Districts	22	44%
Four-day Week	19	38%
Five-day Week	31	62%

Science

	# of Dists.	% of Top 50 Performers
Charter Districts	28	56%
Non-Charter Districts	22	44%
Four-day Week	20	40%
Five-day Week	30	60%

Math

	# of Dists.	% of Top 50 Performers
Charter Districts	26	52%
Non-Charter Districts	24	48%
Four-day Week	17	34%
Five-day Week	33	66%

Four-Day Week Calendar

Current Calendar								
Building Level	School Days	Weeks	Start Time*	End Time*	School Day Hours	Hours of Instruction	Teacher Daily Hours	Classified Paraprofessional Daily Hours
Elementary	167	36	9:00 AM	3:25 PM	6:25	5:30	7:30	6:30
Middle	167	36	7:55 AM	2:25 PM	6:30	5:30	7:30	7:00
High	167	36	7:40 AM	2:30 PM	6:50	5:55	7:30	7:00
Venture [^]	138	36	7:50 AM	3:40 PM	7:50	6:25	7:30	8:00

Four-Day Calendar								
Building Level	School Days	Weeks	Start Time*	End Time*	School Day Hours	Hours of Instruction	Teacher Daily Hours	Classified Paraprofessional Daily Hours
Elementary	148	37	8:40 AM	3:35 PM	6:55	6:00	8:00	7:00
Middle	148	37	7:40 AM	2:40 PM	7:00	6:00	8:00	7:30
High	148	37	7:15 AM	2:45 PM	7:30	6:35	8:00	8:00
Venture	148	37	7:50 AM	3:00 PM	7:10	6:10	8:00	8:00

* Average start and end times presented. Actual buildings may vary based on transportation.

[^] Hours flexed for Venture staff due to current Four-day work week.

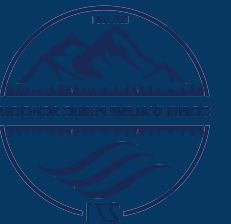
Four-Day Week Cost Savings

Four-Day Week Areas of Savings	Amount - Current Medical Model	Amount - Tiered Medical Model
Classified Hour Reduction	\$775,224	\$775,224
Medical Savings	\$228,502	\$933,419
Substitute Savings	\$87,000	\$87,000
Less Reduction in Reimbursement Revenue:		
Transportation Reimbursement	-\$180,835	-\$223,453
Child Nutrition Reimbursement	-\$163,911	-\$163,911
Total Potential Savings	\$745,980	\$1,408,280

Four-Day Week Medical Model

FOUR-DAY WEEK								
MEDICAL COVERAGE	CDA CURRENT MODEL - FOUR-DAY WEEK				TIERED MODEL - FOUR-DAY WEEK			
	COUNT OF CLASSIFIED POSITIONS	MINIMUM DAILY HOURS	MINIMUM WEEKLY HOURS	SAVINGS	COUNT OF CLASSIFIED POSITIONS	MINIMUM DAILY HOURS	MINIMUM WEEKLY HOURS	SAVINGS
TIER 1 - FULL EMPLOYER PREMIUM	488	5	20	\$0	276	7.5	30	\$0
TIER 2 - 75%					116	6.75	27	\$288,880
TIER 3 - 55%					96	5	20	\$416,038
NO MEDICAL	263	4.95	19.8	\$228,502	263	4.95	19.8	\$228,502

160-Day Calendar



160-Day Calendar

Current Calendar

Building Level	School Days	Weeks	Start Time*	End Time*	School Day Hours	Hours of Instruction	Teacher Daily Hours	Classified
								Paraprofessionals Daily Hours
Elementary	167	36	9:00 AM	3:25 PM	6:25	5:30	7:30	6:30
Middle	167	36	7:55 AM	2:25 PM	6:30	5:30	7:30	7:00
High	167	36	7:40 AM	2:30 PM	6:50	5:55	7:30	7:00
Venture [^]	138	36	7:50 AM	3:40 PM	7:50	6:25	7:30	8:00

160-Day Calendar

Building Level	School Days	Weeks	Start Time*	End Time*	School Day Hours	Hours of Instruction	Teacher Daily Hours	Classified
								Paraprofessionals Daily Hours
Elementary	160	36	9:00 AM	3:35 PM	6:35	5:40	7:30	6:30
Middle	160	36	7:55 AM	2:40 PM	6:45	5:45	7:30	7:00
High	160	36	7:35 AM	2:45 PM	7:10	6:15	7:30	7:00
Venture [^]	144	36	7:50 AM	3:00 PM	7:10	6:10	7:30	8:00

* Average start and end times presented. Actual buildings may vary based on transportation

[^] Hours flexed for Venture staff due to current 4-day work week.

160 Calendar Note: 11 Professional Development Fridays (No Students), 13 Early Release Professional Development Fridays

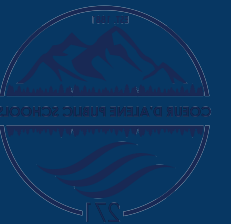
160-Day Calendar Cost Savings

160-Day Week Areas of Savings	Amount - Current Medical Model	Amount - Tiered Medical Model
Classified Hour Reduction	\$499,206	\$499,206
Medical Savings	\$0	\$128,927
Substitute Savings	\$34,800	\$34,800
Less Reduction in Reimbursement Revenue:		
Transportation Reimbursement	-\$44,366	-\$83,596
Child Nutrition Reimbursement	-\$65,564	-\$65,564
Total Potential Savings	\$424,076	\$513,773

160-Day Medical Model

160-DAY WEEK								
MEDICAL COVERAGE	CDA CURRENT MODEL - 160-DAY				TIERED MODEL - 160-DAY			
	COUNT OF CLASSIFIED POSITIONS	MINIMUM DAILY HOURS	MINIMUM WEEKLY HOURS	SAVINGS	COUNT OF CLASSIFIED POSITIONS	MINIMUM DAILY HOURS	MINIMUM WEEKLY HOURS	SAVINGS
TIER 1 - FULL EMPLOYER PREMIUM	512	4	20	\$0	475	6	30	\$0
TIER 2 - 75%					5	5.4	27	\$9,548
TIER 3 - 55%					32	4	20	\$119,379
NO MEDICAL	263	4.95	19.8	\$0	239	3.95	19.75	\$0

FY25 Budget Timeline



Board Budget Workshop #1

January 22, 2024

Gather Cost Reduction Ideas

January 22 - 31, 2024

**Prioritize Cost Reductions Ideas w/ Building
Admin & Staff**

January 31-February 19, 2024

Board Budget Workshop #2

February 5, 2024

JFAC K-12 Budget Expected

March 4 - 22, 2024

Board Workshop #3

March 18, 2024

Staffing & Budget Meetings

March 22 - April 15, 2024

**Board Workshop #4 - Final Prioritized
Reductions Presented**

April 11, 2024

**Special Board Meeting - Prioritized
Reductions Selected**

April 29, 2024

Staff Notified of Potential Reduction in Force

May 1 - May 3, 2024

Pre-Negotiation Budget Finalized

April 30 - May 15, 2024

Negotiations (Tentative Dates)

May 16, 2024 - TBD

Budget Hearing

June 10, 2024

Budget Adoption

June 24, 2024

Next Steps



Looking Ahead

- Board meeting on Monday, April 29 to make decisions:
 - Vote to repurpose Borah.
 - Vote on preferred school calendar.
 - Vote on budget-reduction recommendations.
 - Vote on potential Reduction in Force (RIF).
- Provide additional information needed by the Board.
- Continue to collect stakeholder input on the recommendations.