

Coeur d'Alene School District 271

2023-24 Budget

Overview

FY23 Budget Goal Review

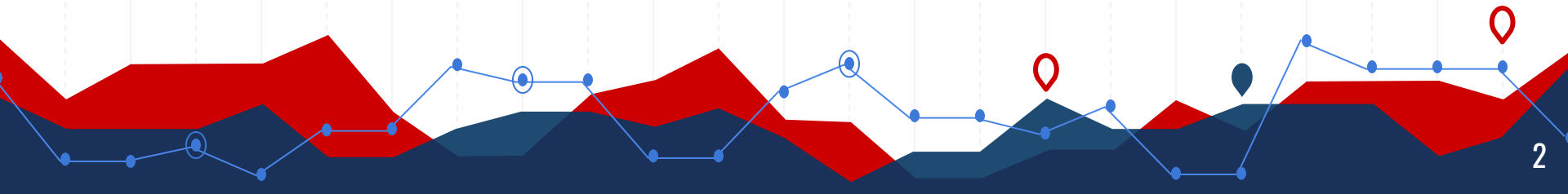
General Fund

- Revenues
- Expenditures
- Fund Balance

All Other Funds

- Special Revenue Funds
- Debt Service
- Capital Projects

Next Steps

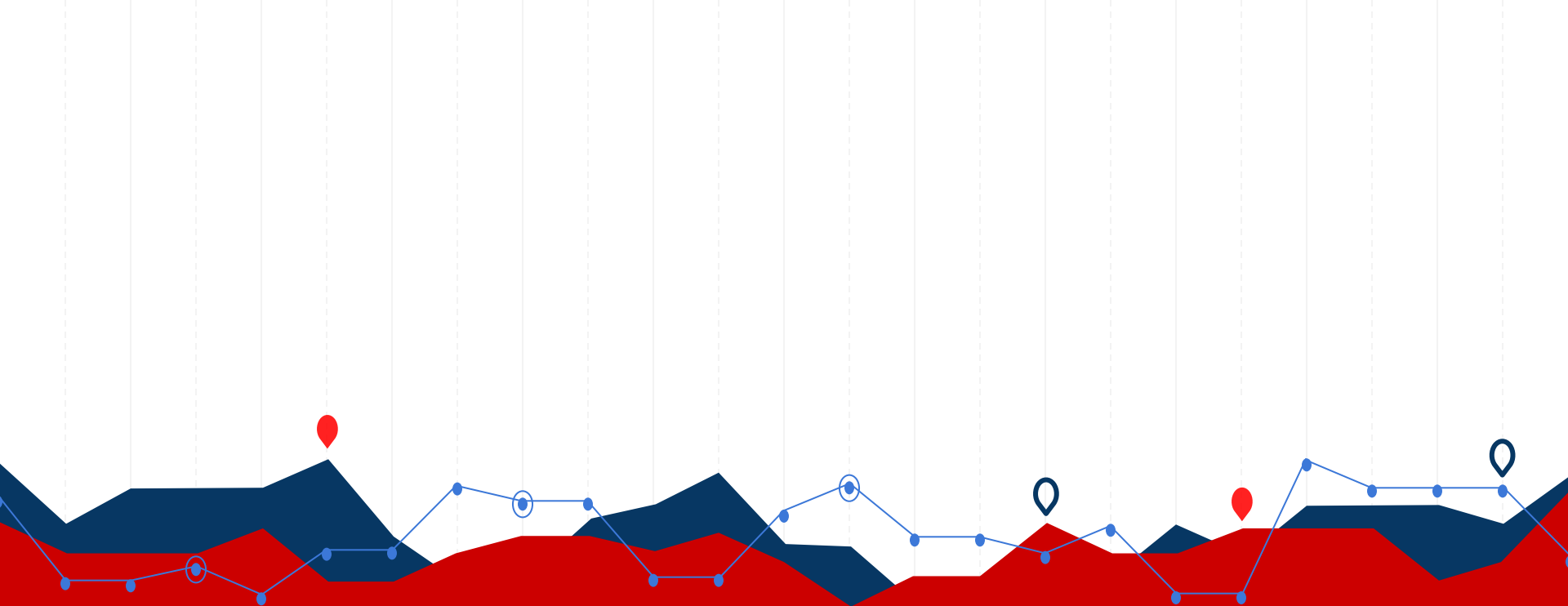


Fund Summary

General Fund (Column 1) is the District's operating budget.

All other funds (Column 2) are funds dedicated for specific federal, state and local purposes.

SUMMARY STATEMENT 2023 - 2024 SCHOOL BUDGET					
ALL FUNDS					
School District Number: 271					
School District Name: COEUR D'ALENE SCHOOL DISTRICT					
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line		Proposed Budget 2023-2024	Proposed Budget 2023-2024	Proposed Budget 2023-2024	
#01	Beginning Balances	\$ 7,157,668.00	\$ 20,686,957.00	27,844,625.00	
#39	Local Revenue	25,659,610.00	6,891,205.00	32,550,815.00	
#41	County Revenue	-	-	-	
#55	State Revenue	72,102,510.00	6,556,260.00	78,658,770.00	
#68	Federal Revenue	-	11,522,621.00	11,522,621.00	
#72	Other Sources	-	-	-	
#76	Transfers*	56,394.00	4,844,712.00	4,901,106.00	
	Totals	\$ 104,976,182.00	\$ 50,501,755.00	155,477,937.00	
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line	OBJ #	EXPENDITURES	Proposed Budget 2023-2024	Proposed Budget 2023-2024	Proposed Budget 2023-2024
#63	100	Salaries	\$ 58,100,144.00	\$ 9,151,309.00	67,251,453.00
#63	200	Benefits	23,811,873.00	3,999,803.00	27,801,676.00
#63	300	Purchased Services	8,370,380.00	1,826,323.00	10,196,703.00
#63	400	Supplies & Materials	3,825,180.00	6,248,999.00	10,074,159.00
#63	500	Capital Outlay	316,004.00	5,218,677.00	5,534,681.00
#63	600	Debt Retirement	-	3,913,350.00	3,913,350.00
#63	700	Insurance & Judgments	590,552.00	-	590,552.00
#63	800	Transfers*	1,975,672.00	2,925,434.00	4,901,106.00
#66		Contingency Reserve**	4,888,106.00		4,888,106.00
#79		Unappropriated Balances	3,098,291.00	17,227,860.00	20,326,151.00
		Totals	\$ 104,976,182.00	\$ 50,501,755.00	155,477,937.00
<p>*All transfers-in and transfers-out should net to zero.</p> <p>** Contingency Reserve can not exceed 5% of the General Fund</p> <p>***PLEASE RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION***</p>					

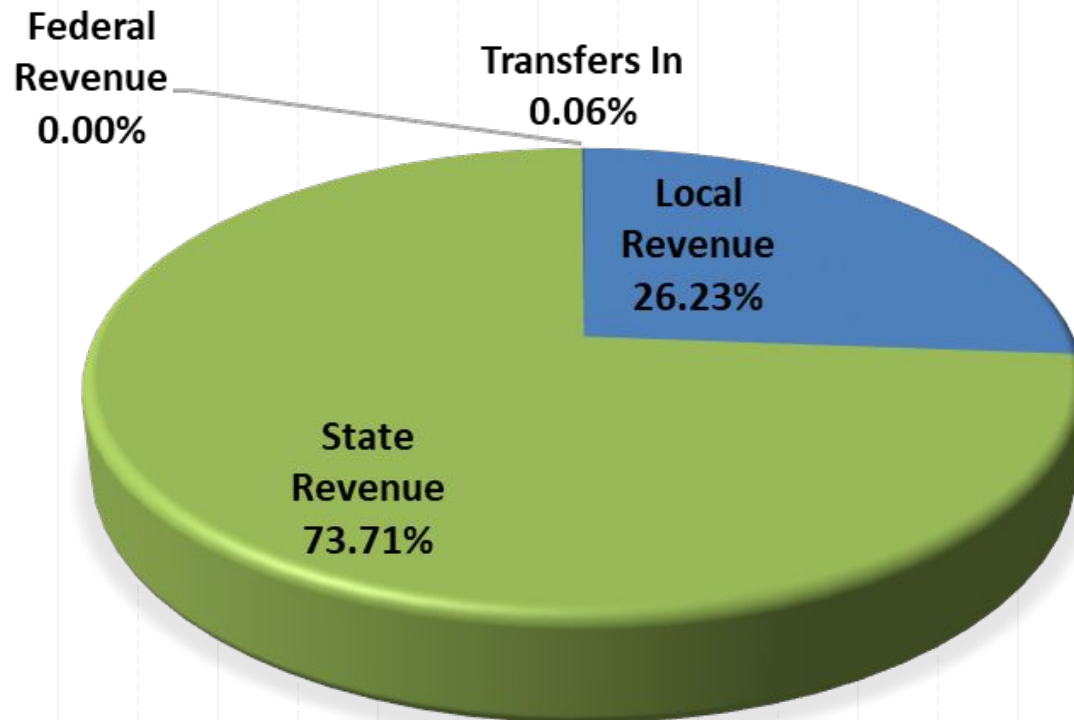


2023-24 General Fund Revenues

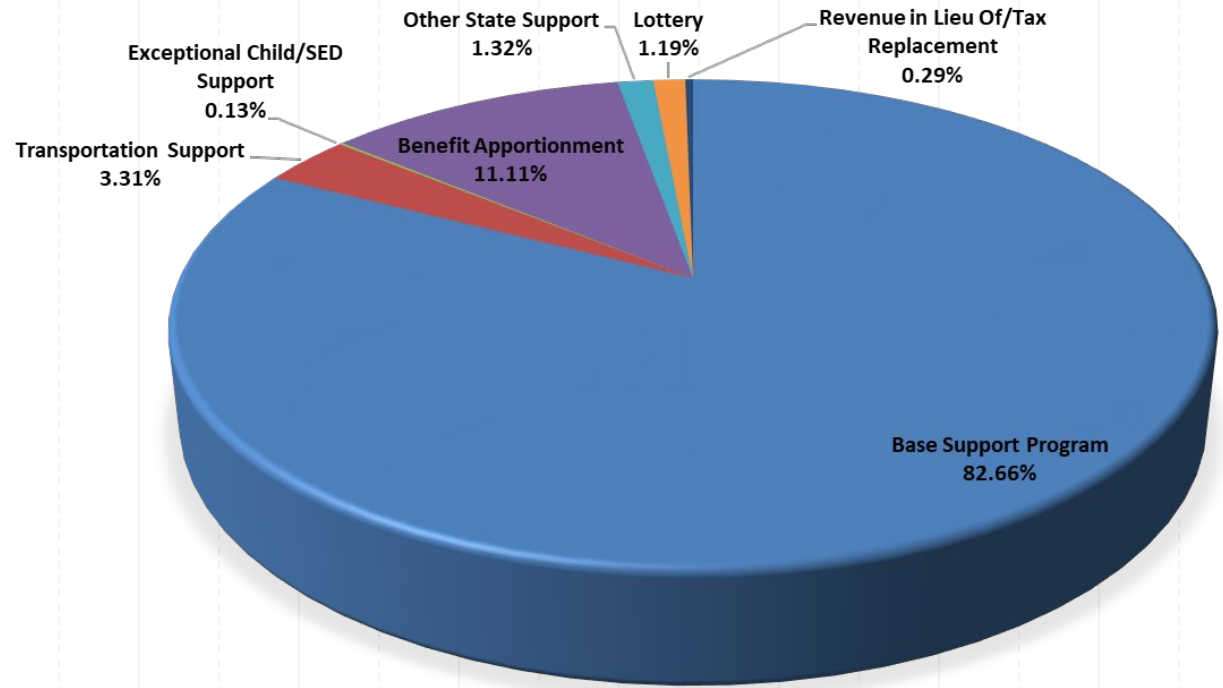


FY24 General Fund Revenues

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%



State Revenues



STATE REVENUE	ADOPTED 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
Base Support Program	54,992,516	59,596,464	4,603,948
Transportation Support	2,200,000	2,390,000	190,000
Exceptional Child/SED Support	-	94,847	94,847
Benefit Apportionment	7,155,753	8,008,520	852,767
Other State Support	1,237,283	952,144	(285,139)
Lottery	1,007,734	854,447	(153,287)
Revenue in Lieu Of/Tax Replacement	182,466	206,088	23,622
Total State Sources	66,775,752	72,102,510	5,326,758

70% of Operating Budget


Base Support Program - Support Units

Base Support Program + Benefit Apportionment

- 70% of General Fund
- Consists of 2 funding formulas
 - Salary Based Apportionment
 - Discretionary
- Key factor for both - Support Units

ENROLLMENT BASED FUNDING

SUPPORT UNITS	ADOPTED 2022-23 BUDGET	FY23 FEBRUARY 15th PAYMENT	PROPOSED 2023-24 BUDGET	DIFFERENCE 2022-23 TO 2023-24
AVERAGE DAILY ADA (FY23 ENROLLMENT)	10,283	10,068	9,511	(772)
SUPPORT UNITS	514.00	507.42	477.97	(36.03)
PROTECTED SUPPORT UNITS	514.00	506.98	477.41	(36.59)



COST FOR PROTECTION	
Prior Year	507.40
97% of Prior Year	492.18
LESS: Cost for Protection (2.5 TO 3% Per SDE)	(14.77)
FY24 Protected Units	477.41

District ADA in Programs

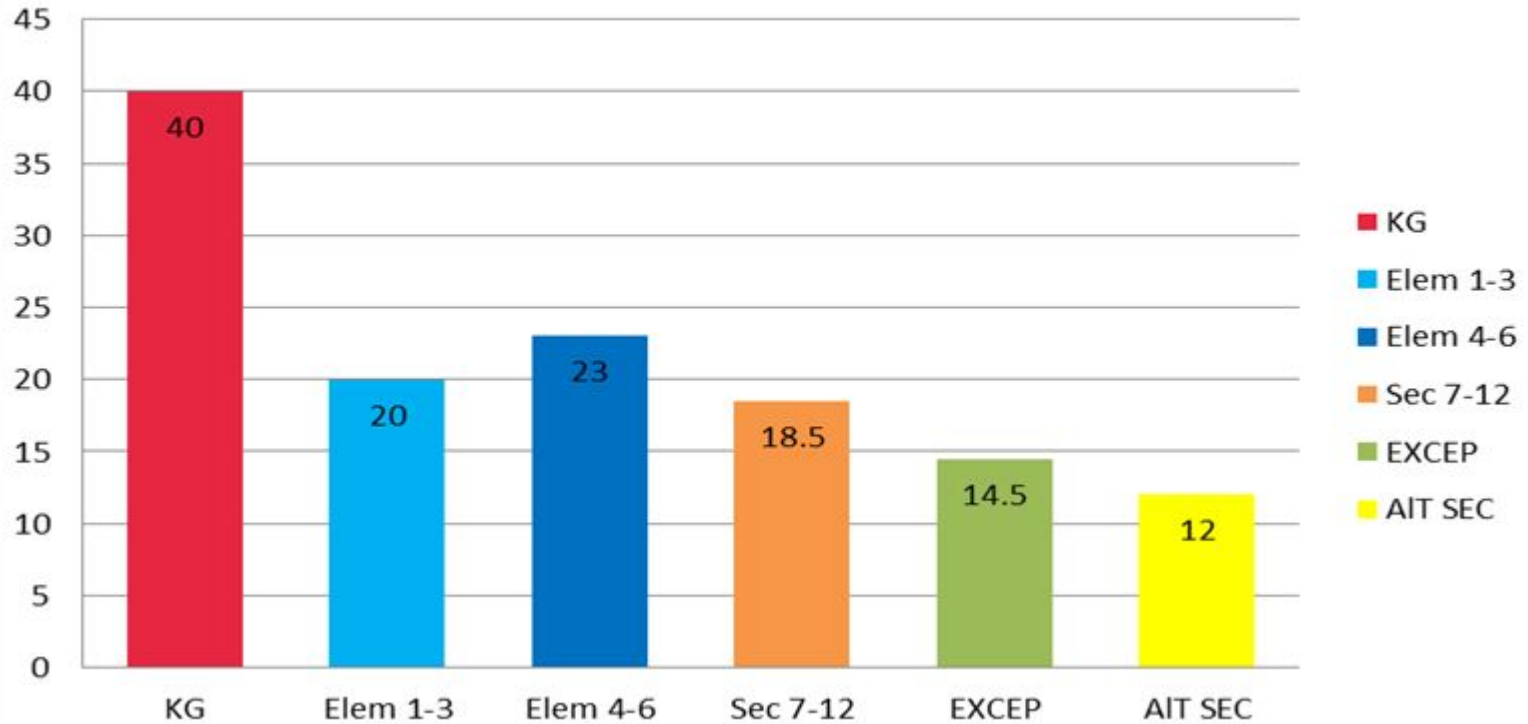
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Support Unit Divisors

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District Support Units

ADA Required to generate one Support Unit



Base Support Program - Salary Based Apportionment (SBA)

Support units tell us how many positions the state will fund

State determines average salary that will be funded

- Teachers & Certified - average salary of state career ladder placements
 - \$6,359 increase for FY24
- Classified - set amount by state
 - \$13,961 increase or 56% for FY24
- Administrative - set amount by State ✖ Admin Experience Factor
 - 4% increase for FY24

State funds the PERSI and FICA/Medicare portion of the salary apportionment

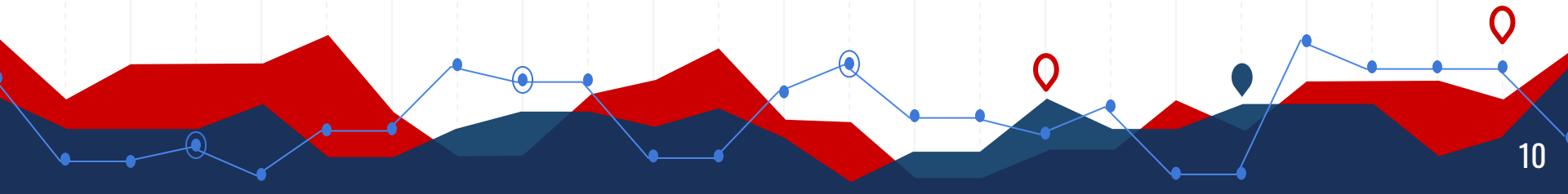
	FY23 ADOPTED				FY24 PROPOSED			DIFFERENCE		
SBA:	Staff Allowance	Average Salary	Total		Staff Allowance	Average Salary	Total	Staff Allowance	Average Salary	Amount
Admin	39	\$ 75,648	\$	2,916,232	36	\$ 77,865	\$ 2,788,342	3	\$ 2,217	\$ (127,890)
Teacher	525	\$ 51,080	\$	26,806,677	487	\$ 57,551	\$ 28,052,864	37	\$ 6,471	\$ 1,246,187
Pupil	41	\$ 49,661	\$	2,016,535	38	\$ 55,701	\$ 2,101,038	3	\$ 6,040	\$ 84,503
Classified	193	\$ 24,841	\$	4,788,136	179	\$ 38,802	\$ 6,946,723	14	\$ 13,961	\$ 2,158,587
Benefits			\$	7,155,753			\$ 8,008,520			\$ 852,767
Total	786		\$	43,683,333	740		\$ 47,897,487	57		\$ 4,214,154

Base Support Program - Salary Based Apportionment

Funded Staff vs Actual Staff

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

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.



Base Support Program, continued

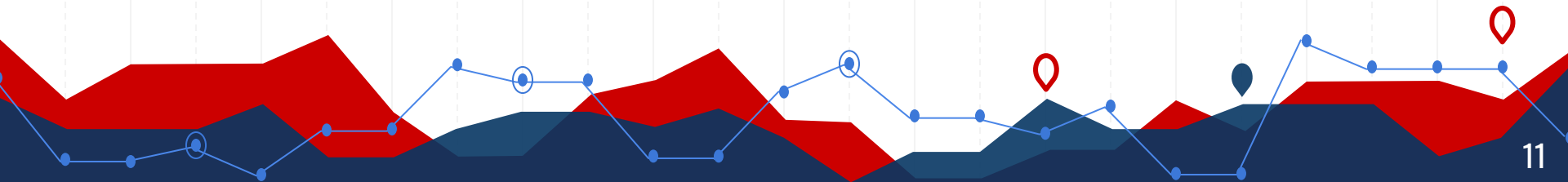
Discretionary - 15% increase

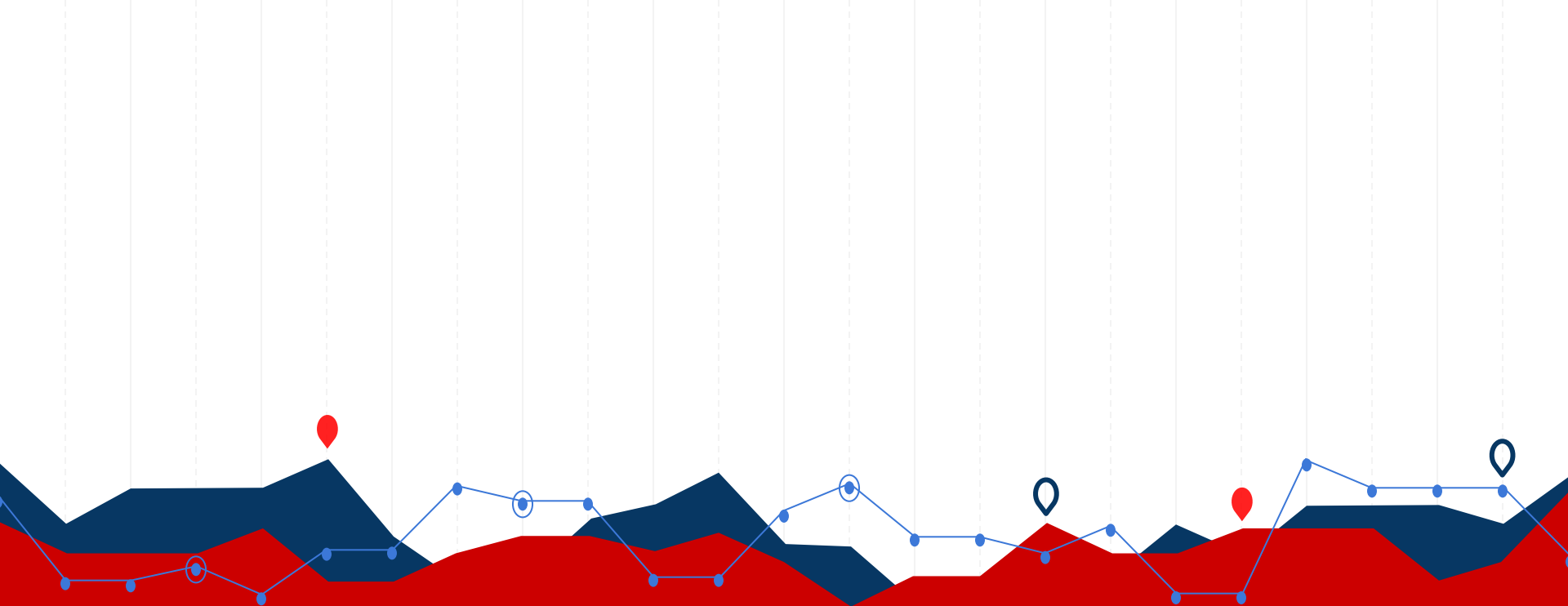
	FY23 ADOPTED			FY24 PROPOSED			Difference
	Support Units	Per \$	Total	Support Units	Per \$	Total	
Discretionary Health	514.00	\$ 19,698	\$ 10,124,772	476.13	\$ 21,854	\$ 10,405,345	\$ 280,573
Discretionary Other	514.00	\$ 16,226	\$ 8,340,164	476.13	\$ 19,537	\$ 9,302,152	\$ 961,988
Total		\$ 35,924	\$ 18,464,936		\$ 41,391	\$ 19,707,497	\$ 1,242,561

FY24 Support Unit = \$141,719

Impact of State Funding from Enrollment to Average Daily Attendance (ADA)

- State Invested \$330 million into the K-12 budget for FY24
- State's funding package was based on statewide support units based on enrollment
- Reverting back to ADA, estimated state funding will be \$215 million leaving \$115 million on the table



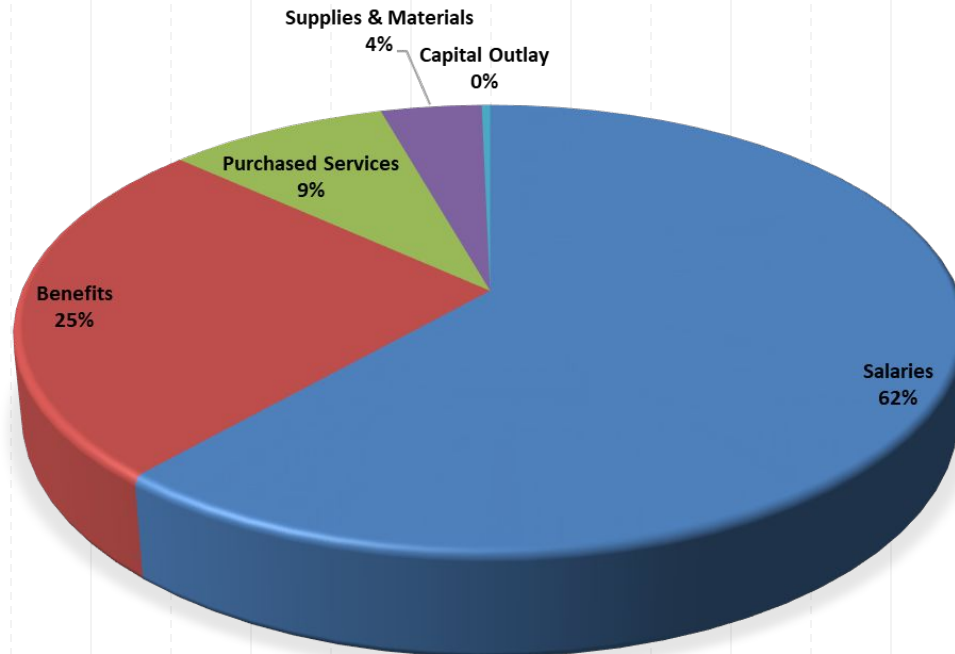


2023-24 General Fund Expenditures



FY24 Proposed General Fund Expenditures

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



FY24 EXPENDITURE CHANGES	AMOUNT
FY23 Adopted vs. FY24 Proposed	12,579,679
LESS: Increase for FY23 Salary Increases & Working Budget	3,715,152
FY23 Working vs. FY24	8,864,528
Salary and Benefit Changes	
Reductions:	
24 "Right-Sized" Positions	(1,777,929)
Additions:	
Classified Increases	2,512,335
Certified Increases	5,558,646
Administrative and Salaried	592,628
Health Insurance Increase	813,391
11 Safety & Security Personnel	461,701
Subtotal of Salary and Benefit	8,160,772
Non Payroll:	
Property & Liability Insurance	142,716
Medicaid Match	225,000
Athletic Equipment	115,000
KTEC Increase	51,440
SRO Contract Increase	29,435
Building Budget Increases	144,650
Department Budget Net	(4,485)
Subtotal of Non-Payroll	703,756
Total Increases in Expenditures	
Total Increases in Expenditures	8,864,528

General Fund Expenditures - Payroll

Salary/benefits = 87% of the General Fund budget

Two-Step Process

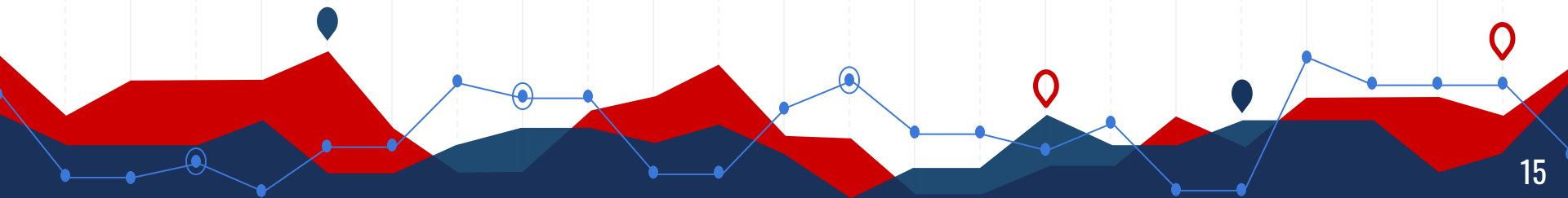
- 1) Budget based on current positions, open positions/vacancies, estimated hourly pay, additional stipends
- 2) Estimate enrollment; align teaching positions with estimated enrollment; retirements, resignations, LOAs

ESSER “Cliff” and Right-Sizing

- Enrollment
 - 2019-20: 11,075 students
 - Estimated 2023-24: 10,090 students
- FY24 budget = 24 fewer teaching positions (attrition)

FY24 Salary and Benefit Increases - \$9.5 million

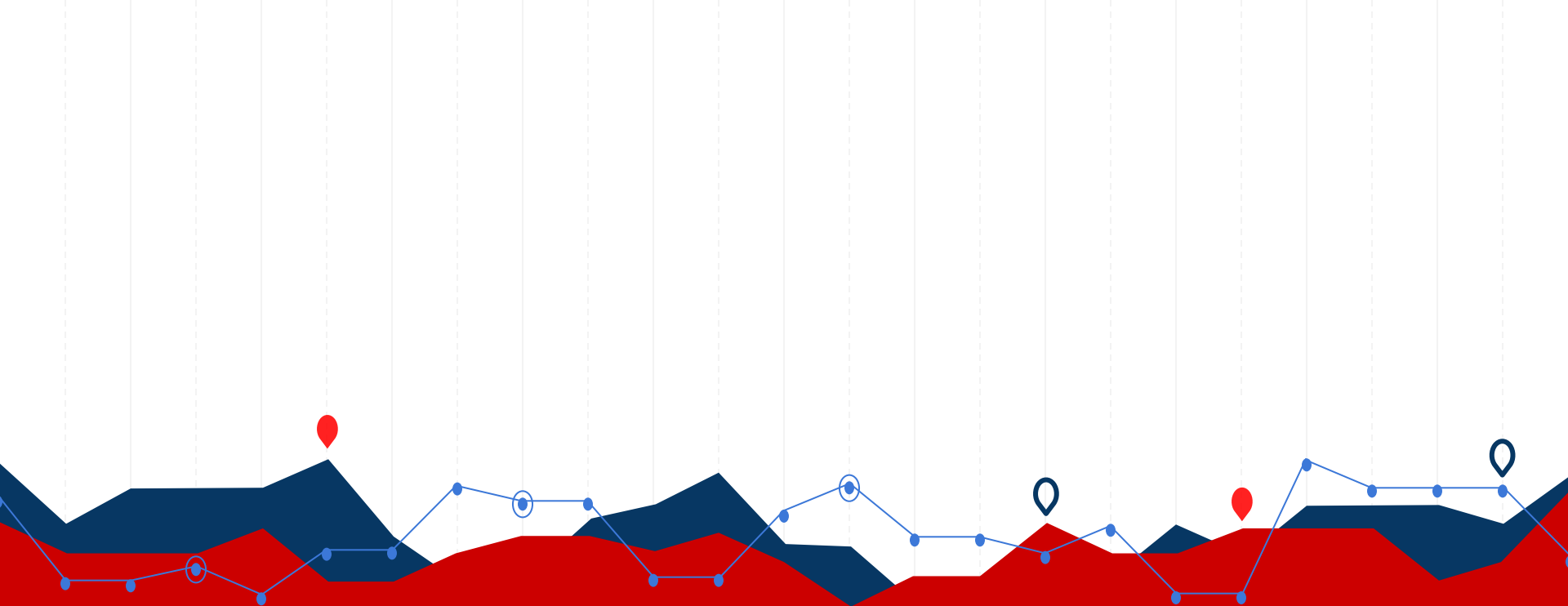
- Teachers, admin, hourly exempt staff - \$6,359 increase
- Hourly - eliminated “dead zones;” increased starting pay to \$16/hr
- Health insurance - 6.85% increase to maintain employer contribution



General Fund Expenditure Changes - Transfers Out

Increases in Transfers Out are salary increases for staff paid out of the district's other restricted local, state, and federal funds

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
TOTAL TRANSFERS OUT	1,975,672	



2023-2024 General Fund Fund Balance



General Fund - Fund Balance

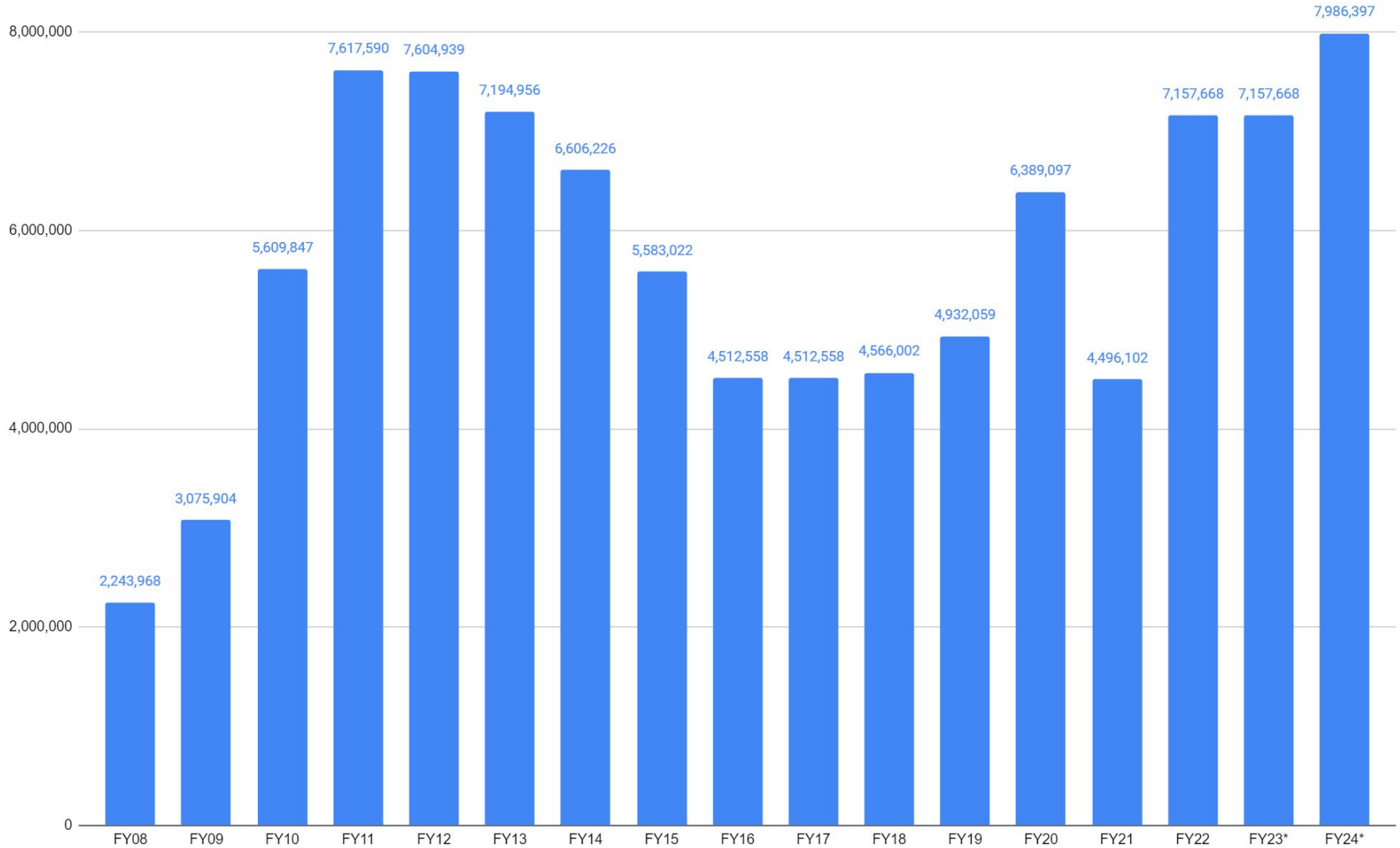
FY24 budget projects operating surplus of \$828,729

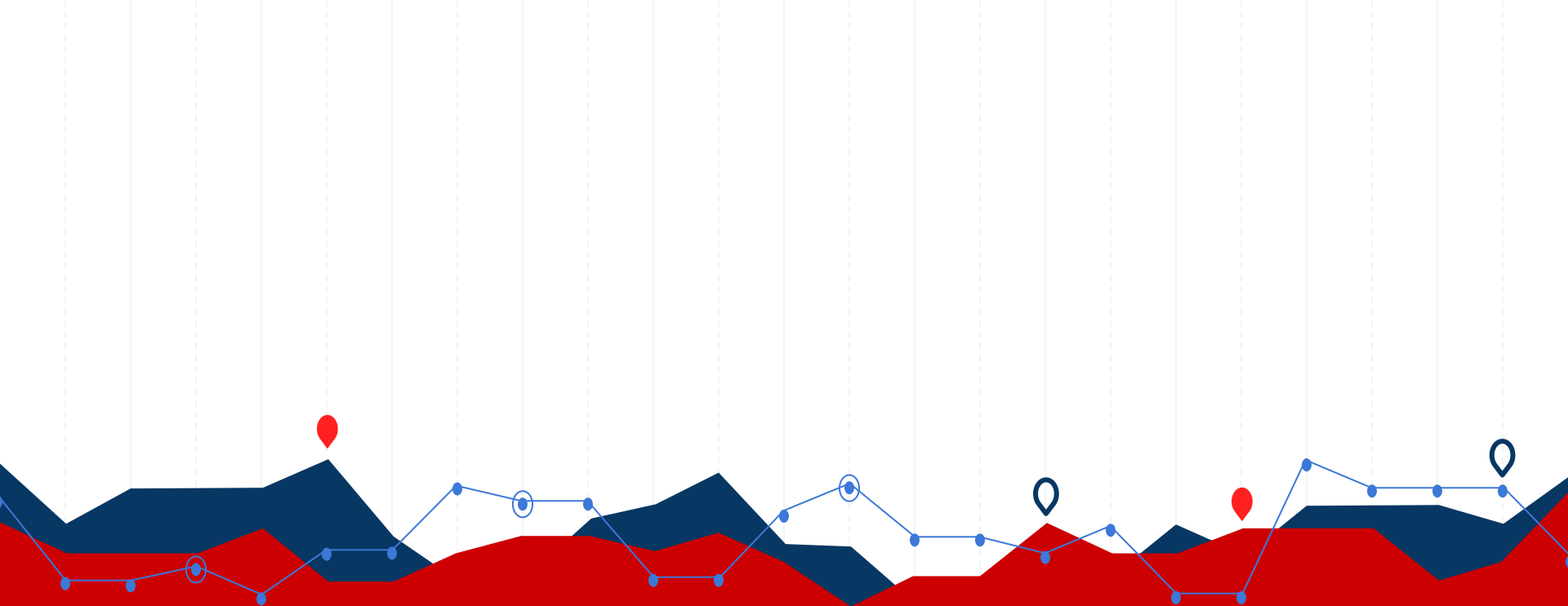
FY24 projected fund balance covers 99% of 1 month of operating expenditures

- Government Finance Officers Association (GFOA) recommends 2 months

PROPOSED 2023-24 BUDGET	
FUND BALANCE	
Beginning Fund Balance	7,157,668
Change in Fund Balance:	
Revenues	97,818,514
Expenditures	96,989,785
Net Change in Fund Balance:	828,729
Ending Fund Balance:	
Contingency Reserve	4,888,106
Unappropriated Balance	3,098,291
Total Ending Fund Balance	7,986,397

General Fund Balance - Historical





2023-2024 All Other Funds



All Other Funds

33 additional funds

- Special Revenue
 - Local, state or federal restricted revenue
- Debt service
- Capital projects

SUMMARY STATEMENT 2023 - 2024 SCHOOL BUDGET					
ALL FUNDS					
School District Number: 271					
School District Name: COEUR D'ALENE SCHOOL DISTRICT					
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line		Proposed Budget 2023-2024	Proposed Budget 2023-2024	Proposed Budget 2023-2024	
REVENUES					
#01	Beginning Balances	\$ 7,157,668.00	\$ 20,686,957.00	27,844,625.00	
#39	Local Revenue	25,656,610.00	6,891,205.00	32,550,815.00	
#41	County Revenue	-	-	-	
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#72	Other Sources	-	-	-	
#76	Transfers*	56,394.00	4,844,712.00	4,901,106.00	
	Totals	\$ 104,976,182.00	\$ 50,501,755.00	155,477,937.00	
		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS	
Budget Line	OBJ #	EXPENDITURES	Proposed Budget 2023-2024	Proposed Budget 2023-2024	Proposed Budget 2023-2024
#83	100	Salaries	\$ 58,100,144.00	\$ 9,151,309.00	67,251,453.00
#83	200	Benefits	23,811,873.00	3,989,803.00	27,801,676.00
#83	300	Purchased Services	8,370,380.00	1,826,323.00	10,196,703.00
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#83	500	Capital Outlay	316,004.00	5,218,677.00	5,534,681.00
#83	600	Debt Retirement	-	3,913,350.00	3,913,350.00
#83	700	Insurance & Judgments	590,552.00	-	590,552.00
#83	800	Transfers*	1,975,672.00	2,925,434.00	4,901,106.00
#86		Contingency Reserve**	4,888,106.00		4,888,106.00
#79		Unappropriated Balances	3,098,291.00	17,227,860.00	20,326,151.00
		Totals	\$ 104,976,182.00	\$ 50,501,755.00	155,477,937.00
*All transfers-in and transfers-out should net to zero.					
** Contingency Reserve can not exceed 5% of the General Fund					
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Special Revenue Funds - Local

- Local Restricted Funds: Building Use, School Plus, Miscellaneous Local, and Associated Student Body
- 17% of the All Other Funds ending fund balance

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	FTE
BUILDING USE FUND 230	125,660	80,000	180,000	25,660	-
SCHOOL PLUS FUND 235	543,000	1,015,245	1,147,231	411,014	18.01
MISCELLANEOUS LOCAL GRANTS FUND 236	384,028	295,000	260,000	419,028	-
ASSOCIATED STUDENT BODY FUND 237	2,008,000	3,200,000	3,200,000	2,008,000	-
TOTAL PROPOSED 2023-24	3,060,688	4,590,245	4,787,231	2,863,702	18.01

Special Revenue Funds - State

- State Restricted Funds: Building Use, School Plus, Miscellaneous Local, and Associated Student Body
- Fund 249 - Miscellaneous State: Literacy, College and Career, Vocational Rehabilitation (Project Search)
- 0% of the “All Other Funds” ending fund balance

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	FTE
DRIVER'S EDUCATION FUND 241	-	93,283	93,283	-	0.83
CLASSROOM TECHNOLOGY FUND 242	-	917,906	917,906	-	-
CTE ADDED COSTS FUND 243	-	92,884	92,884	-	0.29
READING ASSESSMENT FUND 244	157,006	-	157,006	-	-
ADVANCED OPPORTUNITIES FUND 247	-	58,000	58,000	-	-
MISCELLANEOUS STATE FUND 249	-	2,883,204	2,883,204	-	30.39
TOTAL PROPOSED 2023-24	157,006	4,045,277	4,202,283	-	31.51

Special Revenue Funds - Federal

- Federally Restricted Funds
- Revenues must equal expenditures, with the exception of Child Nutrition
 - 4% of the “All Other Funds” ending fund balance

SPECIAL REVENUE FEDERAL FUNDS	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	FTE
FEDERAL FOREST - FUND 220	-	50,000	50,000	-	-
ESSER III - FUND 250		2,759,956	2,759,956	-	1.00
TITLE I - FUND 251	1,761,594	214,317	1,975,911	-	25.07
TITLE IX-A EDUCATION FOR HOMELESS CHILDREN & YOUTH PROGRAM - FUND 253		18,416	18,416	-	0.78
TITLE VI IDEA SPECIAL EDUCATION - FUND 255	109,808	-	109,808	-	1.00
TITLE VI IDEA SPECIAL EDUCATION - FUND 257		2,326,395	2,326,395	-	32.35
TITLE VI IDEA SPECIAL EDUCATION PRESCHOOL - FUND 258		59,747	59,747	-	0.88
MEDICAID - FUND 260	-	1,658,659	1,658,659	-	19.38
PERKINS V - FUND 263	-	153,385	153,385	-	-
JOHNSON O'MALLEY - FUND 269	12,274	-	12,274	-	-
TITLE II SUPPORTING EFFECTIVE INSTRUCTION AND ACADEMIC ENRICHMENT - FUND 271	458,577	49,982	508,559	-	4.00
TITLE IV STUDENT SUPPORT AND ACADEMIC ENRICHMENT - FUND 274		67,823	67,823	-	-
MISCELLANEOUS FEDERAL GRANTS - FUND 289	-	335,007	335,007	-	3.89
CHILD NUTRITION - FUND 290	1,594,950	3,357,516	4,209,705	742,761	37.97
TOTAL PROPOSED 2023-24	3,937,203	11,051,202	14,245,645	742,761	126.32

Debt Service Funds

- 34% of the All Other Funds ending fund balance
- House Bill (HB) 292 provides funding to schools to reduce existing bonds/levies for FY24 (SD271 portion = \$2.8 M)
- Lowers bond levy from \$4 M to \$1.17 M for both bonds
 - Reduces estimated tax rate/thousand from \$0.15 to \$0.05
 - Home valued at \$525,000 = \$42.66/yr savings

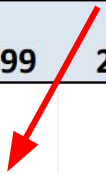
DEBT SERVICE	2012 BOND FUND 320	2017 BOND FUND 321	TOTAL PROPOSED 2023-24
REVENUES:			
Beginning Balances	2,579,616	3,100,048	5,679,664
Local Tax Revenue	300,584	870,376	1,170,960
Other Local	-	-	-
County Revenue	63,678	63,678	127,355
Transfers In & Other Sources	1,000,000	1,819,040	2,819,040
Total Revenue + Tfrs In + Beg Bal	3,943,877	5,853,142	9,797,019
EXPENDITURES:			
Debt Retirement	1,921,800	1,991,550	3,913,350
Total Expenditures + Tfrs Out	1,921,800	1,991,550	3,913,350
ENDING FUND BALANCE	2,022,077	3,861,592	5,883,669

FISCAL YEAR	2012	2017
2023-24	1,921,800	1,991,550
2024-25	1,958,400	1,988,925
2025-26	-	1,988,925
2026-27	-	4,735,925
2027-28	-	4,751,750
2028-29	-	4,744,950
2029-30	-	4,763,650
2030-31	-	4,764,025
2031-32	-	4,830,700

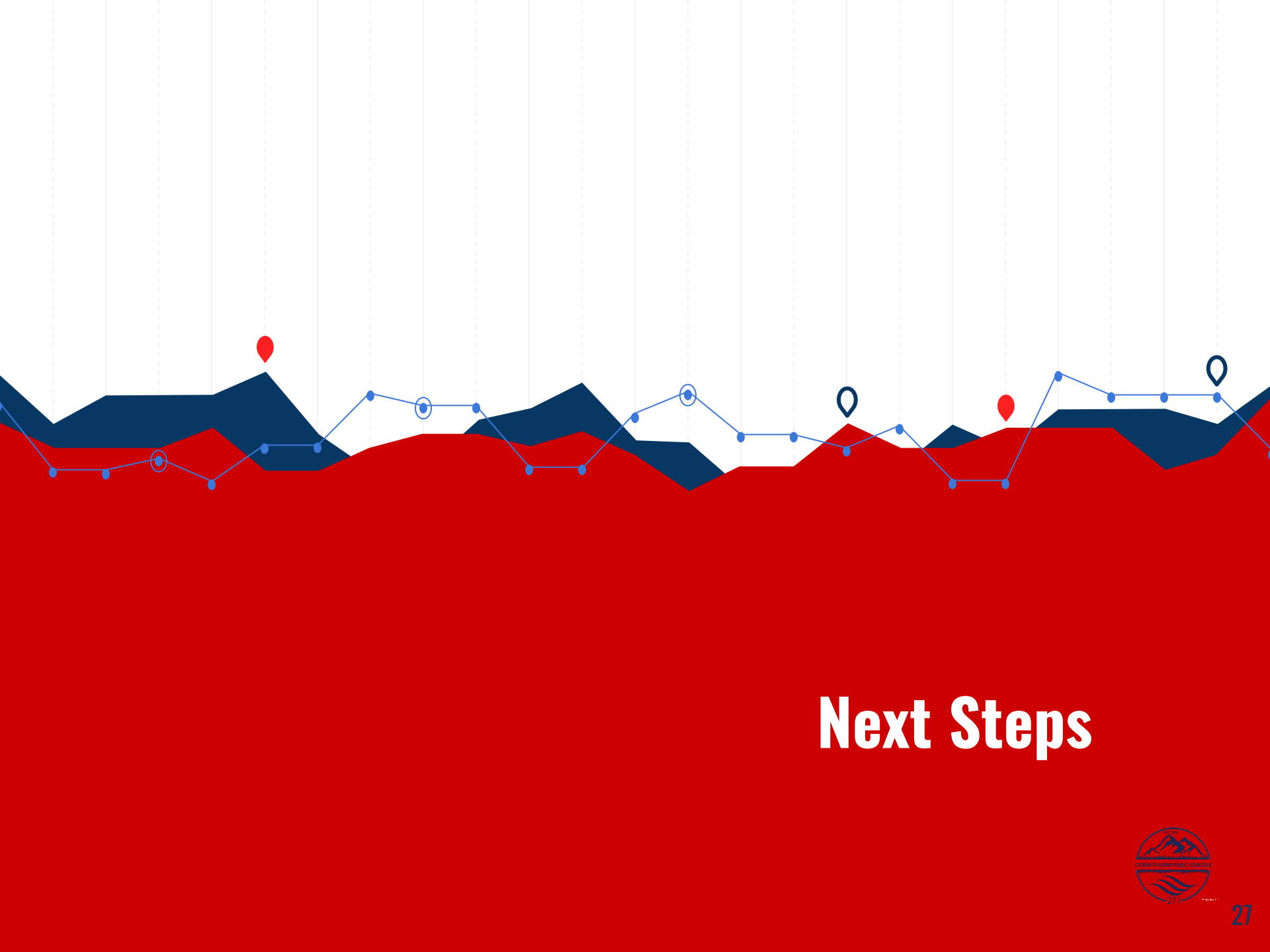
Capital Project Funds

45% of the All Other Funds
ending fund balance

FUND	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
2017 BOND PROJECTS FUND 423	238,784	-	238,784	-
BUS DEPRECIATION FUND 424	761,957	426,699	650,000	538,656
LAND ACQUISITION FUND 429	4,067,103	-	-	4,067,103
PLANT FACILITIES FUND 430	5,027,332	50,000	1,946,325	3,131,007
TOTAL PROPOSED 2023-24	10,095,176	476,699	2,835,109	7,736,766



PROJECT/CATEGORY	AMOUNT
ELECTRICAL	15,000
FURNISHINGS	4,627
HVAC	13,562
INTERIOR	115,000
MECHANICAL	3,861
PARKING LOTS	174,080
ROOFING	1,072,277
SPRINKLERS	52,176
TRASH COMPACTOR	233,360
WATER HEATERS	50,000
WATER SUPPLY	212,382
TOTAL FY24 PROJECTS	1,946,325

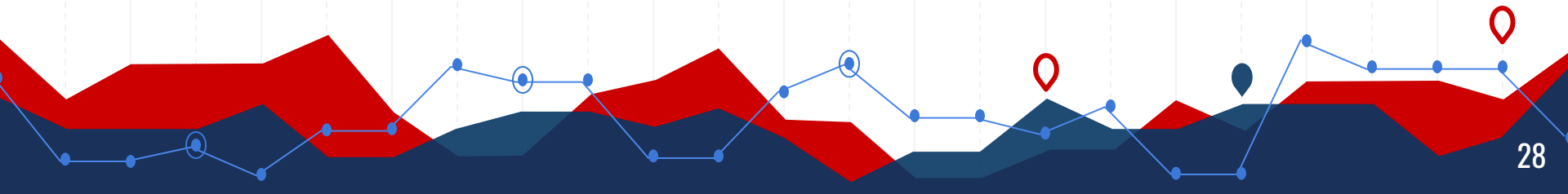


Next Steps



Budget Timeline

- June 26 - Budget Adopted and FY23-24 Budget Report posted
- July-August - FY23 Year-end close
- September
 - Unaudited actuals and drafted audit report
 - FY24 Budget Subcommittee commences
- October - Update FY24 budget for personnel changes



Goals and Stakeholder Concerns

FY23 budget hearing stakeholder concerns

- Competitive staff salaries and wages - ***Done in FY24!***
- Deferred maintenance and safe facilities
- Inflation and rising costs

FY24 Goals

- Commitment to transparency around financial operations and alignment with strategic plan
- Recommendations:
 - Identify ongoing funding for deferred maintenance and safe facilities
 - Address inflation and rising costs



Budget Subcommittee and Smarter School Spending

Budget Subcommittee begins in September for FY24

- Stakeholders: Board, staff, community, parents
- Begin 2-year GFOA's Smarter School Spending Program
- Transparency & Trust
 - Bring awareness, education, and provide evidence of how resources align with strategic plan
 - Alternatively, identify programs that may not align with strategic plan

