

IBB Notes May 6th

School funding and salary structure.

- Discuss budget workshop details and salary data.
- Salary and benefit funding based on attendance and staffing ratios.

School funding and budget shortfall due to protection.

- Many schools fell into protection last year due to the switch in funding from enrollment to average daily attendance. The cost of protection to districts was 4.42% of their midterm support units.
- Midterm support units for FY24 were lower than 97% of the FY23 midterm support units, so we qualified for protection.
- Idaho Code 33-1004 explains the staff allowance ratios for for salary-based apportionment.

Staffing ratios and budget for the upcoming school year.

- Comparing our projected FY25 FTEs to the SBA funding formula, Administrative staff are over 4.875 FTEs; Instructional staff are over by 42.485 FTEs; Pupil Services Staff are over by 10.015 FTEs; and Classified staff are over by 228.375 FTEs.
- Our existing staff are pulled from Skyward and placed on the State's Career Ladder in the SBA spreadsheet. The formula averages the total salary based on their career ladder placement, with any Masters or Bachelor's stipends and CTE certifications. This gives us a weighted average salary for Certificated and Pupil Services staff.

State-provided funding for instructional, administrative, and pupil services staff.

- Explains how \$6,359 infusion into the career ladder is significant (\$16 million vs \$14.3 million)
- The Advanced Professional Placement funding is part of the state career ladder. We do not receive separate funding for APE stipends.
- Explains how to calculate average salary per support unit, using 215 midterm support units.
- Provides the weighted average salary for instructional staff, pupil services staff, and admin index staff, using different formulas and calculations.

Budgeting for school district's salaries and benefits.

- Explains how the district calculates salary-based apportionment for staff, using state staff allowance ratios and actual salaries.
- The district must provide documentation to the state to prove its revenue estimates for next year, including information from the salary-based apportionment spreadsheet.
- Explains transportation allowance, budgeting, and staffing.
- Best 28 weeks support units and discretionary funds discussed.

School funding and budget for FY 2025.

- Discusses state funding for salaries, discretionary, transportation, and special payments.
- Explains the difference between allocated salary funding and actual payments in 2024.
- Highlights transportation revenue increase, offset by decreased support unit revenue.
- Budgeted revenue from State Foundation payments, miscellaneous local revenues, and investment earnings are discussed.

School budget shortfall and potential solutions.

- Discusses budget shortfall of \$785,000 due to overspending and unforeseen costs.
- Projects a \$45,000 increase in liability insurance and a \$54,000 increase in workers' comp.
- A budget shortfall of \$1.1 million is projected for next year.
- Mentions finding ways to offset overspending in the general fund by transferring money from literacy and Medicaid reimbursements.
- The school district is projected to end the year with a general fund fund balance of \$4.4 million, which is in line with the board policy of 8% to 16% fund balance ratio.

Budget allocations and spending in a school district.

- Jessica is intentional with budgeting, ensuring allocations are appropriate for each category.
- Explains weighted average for certified staff, mentioning \$60,000 average and \$48,000 per person which includes APE, MA, and BA+24 stipends.
- Discusses salary matrix, scattergram, and funding sources, highlighting top-heavy salary structure and declining enrollment impact.

Budget cuts and negotiations with staff.

- The leadership team discusses budget cuts and staff retirements, impacting veteran teachers' weighted average.
- Negotiations focus on shifting positions, contracted services, and administrative roles.

Budget overspending in a school district.

- The group discusses potential budget cuts and their operational implications.

- Million dollars spent on special education due to it being an unfunded mandate.
- The budget provided benefits for preschool, with little for salaries.
- Suggests that the oversight occurred when the previous CFO prepared the budget for the current school year.

Budget overspending and improving financial transparency.

- Thanks to improved financial reporting, board members are now better equipped to understand and monitor spending.
- Discussed the savings generated through brainstorming with administrative staff.
- Presented the budget to the board, focusing on last year's fund balance and current expenditures.

Budget cuts and staff reductions in a school district.

- The administration aims to reduce over spending in the budget, but savings may not fully address the million-dollar shortfall.
- The district faces budget constraints and is considering not rehiring vacant positions to save money.
- District officials discuss budget challenges and lack of funding for schools.

Budget challenges and school district operations.

- Challenges with levies, bonds, and tax relief due to House Bill 292.
- Notes that while some schools may save money by closing for a fifth day, it's unlikely to be a significant cost savings, and there are potential drawbacks such as reduced hours for bus drivers and childcare for students.

Teacher salaries and budget cuts in a school district.

- Expresses frustration with lack of movement on teacher pay raises despite initial promises of a five-year rollout.
- Discussion centers around the challenges of providing APE stipends without compromising on pay raises for all staff, highlighting the need for redistribution of funds.

Budget cuts and salary adjustments for school staff.

- Elementary school budget cuts require creative solutions to maintain classes and programs.
- Suggests that without distinguished teachers, the salary scale would be different, potentially benefiting teachers.
- Acknowledges the difficulty of balancing the budget while prioritizing the needs of students.
- Discuss salary increases for various positions ranging from 1% to 2%.

- Expresses concern about new employees leapfrogging over experienced district employees in salary and benefit negotiations.

Teacher placement and experience levels.

- Proposes a new placement system to honor current staff.
- Eight people with 16+ years of experience were placed in step 12.

Salary schedule for school district employees.

- Discuss placement for employees with 12 years of experience.
- Expresses concern about competing with Post Falls and CDA for candidates, citing 10 years of experience and higher salaries.
- Agrees, stating that honoring staff experience and salary schedules is important for morale and business.
- Highlights the importance of retaining dedicated teachers, even if it means adjusting salary schedules.

Teacher placement, pay, and stipends.

- District leaders discuss challenges with teacher placement and experience.
- Discusses teaching experience and graduate credit with colleagues.
- School administrators discuss changes to teacher stipends and experience requirements.

Chromebook rollout, insurance, and budget for school district.

- Problem with Chromebook rollout is student accountability, not tech limitations.
- Elementary students only pay insurance once, while middle and high school students pay yearly.
- Chromebooks could be checked out for class periods, not whole days, to reduce usage issues.
- Suggests scheduling budget session for May 28th, pending board approval.
- Asks about the cost increase for district-covered benefits.
- Explains that the district would need to cover an additional funds to cover the increase.