



# POST FALLS

SCHOOL DISTRICT

Budget Prioritization  
Meeting  
4/16/24

# Budget Priorities:

## 23-24 Prioritization Meeting



**POST FALLS**  
SCHOOL DISTRICT

1. Classified staff salary and benefits
2. Full time principal assistants
3. Academic intervention staff - middle school Level
4. Behavior intervention- dedicated at schools
5. Seltice hallway- locking doors
6. Safety dean at New Vision HS
7. Increase behavior interventionist salaries
8. PFHS mental health counselor



# **POST FALLS**

SCHOOL DISTRICT

## Budget Overview

# Budget Timeline for Fiscal Year 2025

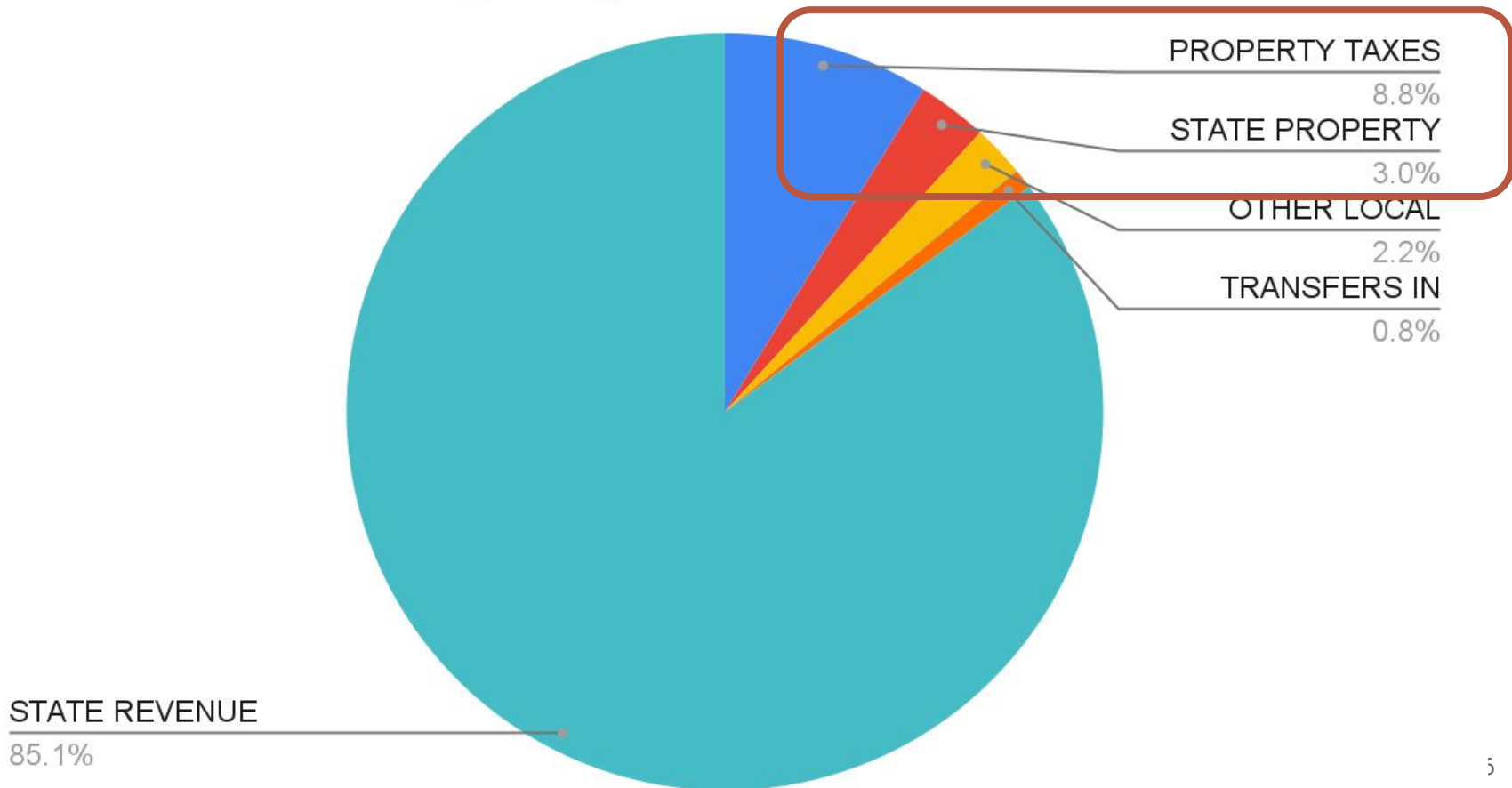
January 8	Budget Timeline Shared with Board
February 12	Board Update on Legislation
March 11	Board Update on Legislation
April 8	Board Update on Legislation
April 15	Post-legislative information from State Department of Education
 April 16	Budget Prioritization Meeting
May 13	Board update on legislation and report of budget priorities
May 31	Budget final and ready for publication
June 10	Budget hearing and adoption

# School District Funding

How is our  
funding  
computed for  
our District,  
and how much  
will we receive?

# Current Year – Projected General Fund Revenues

## Current Year Working Budget

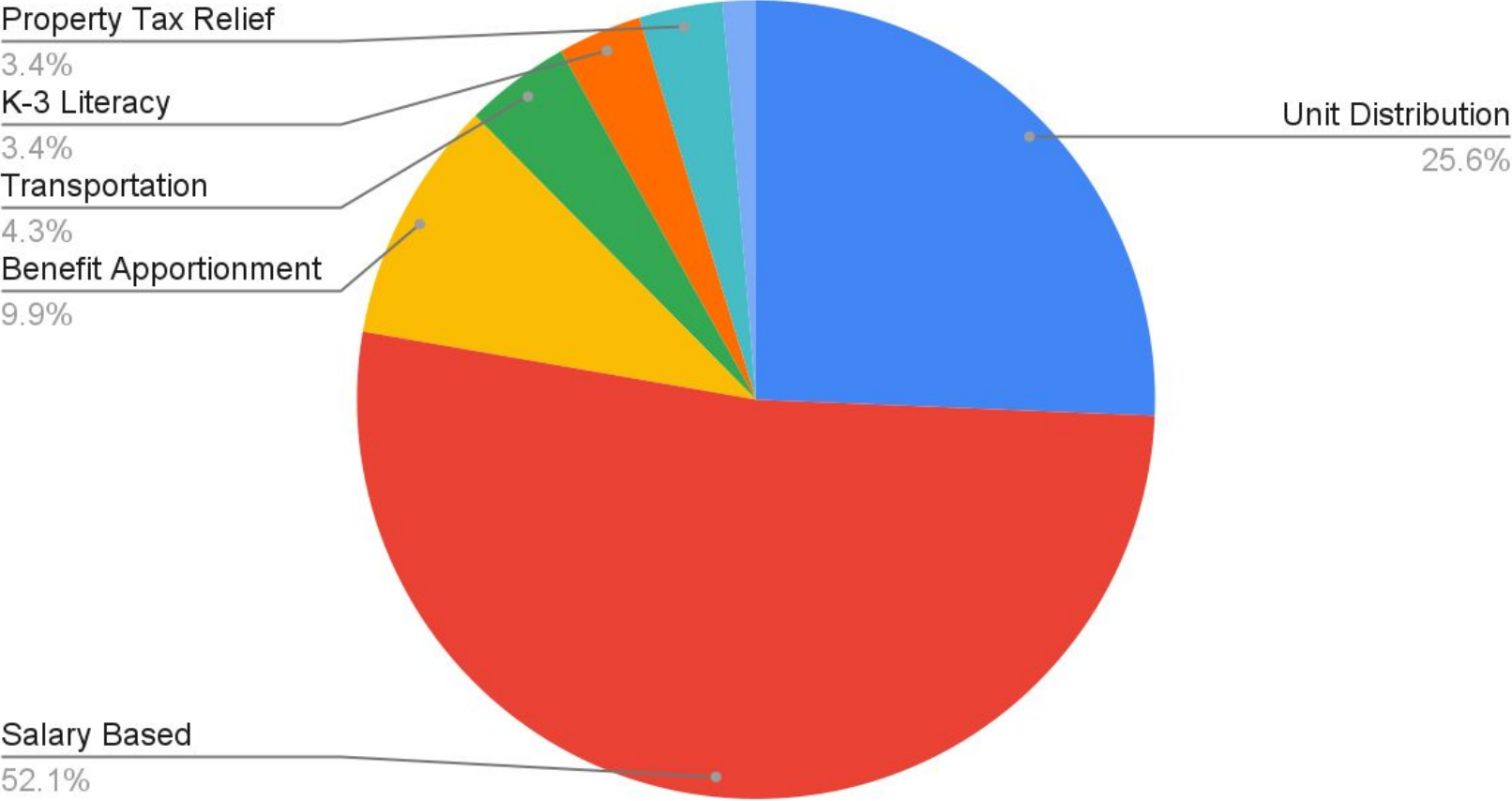


# School District Funding

# State Revenue Calculation

# General Fund – State Revenues Breakout

## FY24 Projection

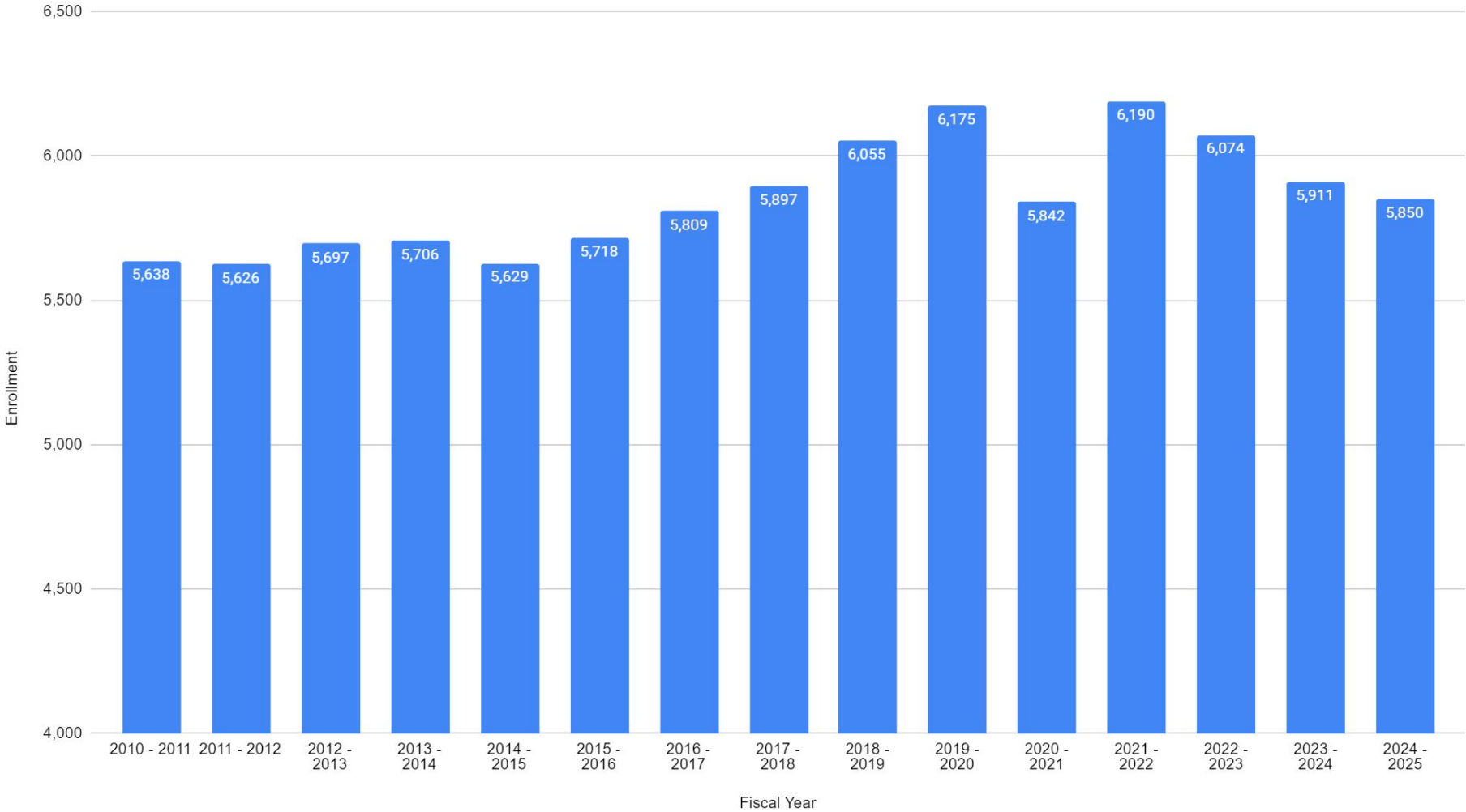




# Support Units

- Support Units are the key driver for our funding.
- What is a support unit?
  - It is a conversion of our student attendance by grade.

# PFSD Enrollment History



# Support Units

Grade or Program	Number of Students to Earn One Unit	Enrollment Counts	Average Daily Attendance	Support units Earned	% Funded
Kindergarten	40	401.00	375.02	9.38	93.52%
1st - 3rd Grade (General Education)	20	1306.04	1236.47	61.82	94.67%
4th - 6th Grade (General Education)	23	1320.70	1249.42	54.32	94.60%
7th - 12th Grade (General Education)	18.5	2446.76	2226.58	120.36	91.00%
State Funded Special Education	14.5	338.96	338.96	23.38	
Alternative	12	123.00	105.79	8.82	86.01%
<b>Total Units</b>				<b>278.07</b>	

- Example: for every 23 4th graders, showing up every day we earn one support unit.

# Support Units

- Units are based on “Seat Time” aka Average Daily Attendance (ADA)
  - 2.5 hours per day =  $\frac{1}{2}$  ADA
  - 4+ hours per day = 1 ADA
  - Absence rates were historically 4% per day at elementary and 5% at secondary
  - 2023-24 average district-wide absence rates are 7.6%
    - Higher at the secondary level, which affects funding more than elementary

# Absences: Loss in Revenue

School	Enrollment Snapshot	Average Attendance Rate	Average Daily Absences	Estimated Daily Cost of Absences	Estimated Annual Cost of Absences
Seltice	407	93.25%	27	\$ 1,186	\$ 175,495
Ponderosa	428	92.10%	34	\$ 1,459	\$ 215,992
Prairie View	337	94.83%	17	\$ 752	\$ 111,298
Mullan Trail	359	93.54%	23	\$ 1,001	\$ 148,148
West Ridge	417	93.88%	26	\$ 1,102	\$ 163,025
Greensferry	407	94.91%	21	\$ 894	\$ 132,337
Treaty Rock	436	92.96%	31	\$ 1,325	\$ 196,077
Post Falls Middle School	769	92.79%	55	\$ 2,393	\$ 354,184
River City Middle School	593	91.34%	51	\$ 2,217	\$ 328,050
Post Falls High School	1606	90.57%	151	\$ 6,537	\$ 967,442
New Vision	127	90.84%	12	\$ 502	\$ 74,313
			449	\$ 19,367	\$ 2,866,362

# Support Units - Conversion to Funding

- We have a projection for support units, now what?
- Support units are plugged into two of the major categories of the funding formula:
  - Salary Based Apportionment
  - Discretionary Funding

# Salary Based Apportionment

## FY25 Preliminary Estimate

Staff Category	Number of FTE Per Unit	X	Units	=	Formula Funded FTE
Instructional (Classroom Teachers)	1.021	x	279.00	=	284.86
Pupil Support (e.g. Nurses, SLPs, Guidance Counselors)	0.079	x	279.00	=	22.04
Classified (Parapros, Maintenance, Custodial, Tech, Bus Drivers, Accounting... and more!)	0.375	x	279.00	=	104.63
Administration	0.075	x	279.00	=	20.93

# Salary Based Apportionment

Staff Category	Formula Funded FTE	x	Amount Paid per Funded FTE	=	Total Salary Based Funding
Instructional (Classroom Teachers)	284.86	x	?	=	?
Pupil Support (e.g. Nurses, SLPs, Guidance Counselors)	22.04	x	?	=	?
Classified (Parapros, Maintenance, Custodial, Tech, Bus Drivers, Accounting... and more!)	104.63	x	?	=	?
Administration	20.93	x	?	=	?



# Salary Based Apportionment

Staff Category	Formula Funded FTE	x	Average Placement on State Salary Schedules	=	Total Salary Based Funding
Instructional (Classroom Teachers)	284.86	x	\$60,459	=	\$17,222,290
Pupil Support (e.g. Nurses, SLPs, Guidance Counselors)	22.04	x	\$59,844	=	\$1,319,022
Classified (Parapros, Maintenance, Custodial, Tech, Bus Drivers, Accounting... and more!)	104.63	x	\$39,966	=	\$4,181,443
Administration	20.93	x	\$77,557	=	\$1,622,880

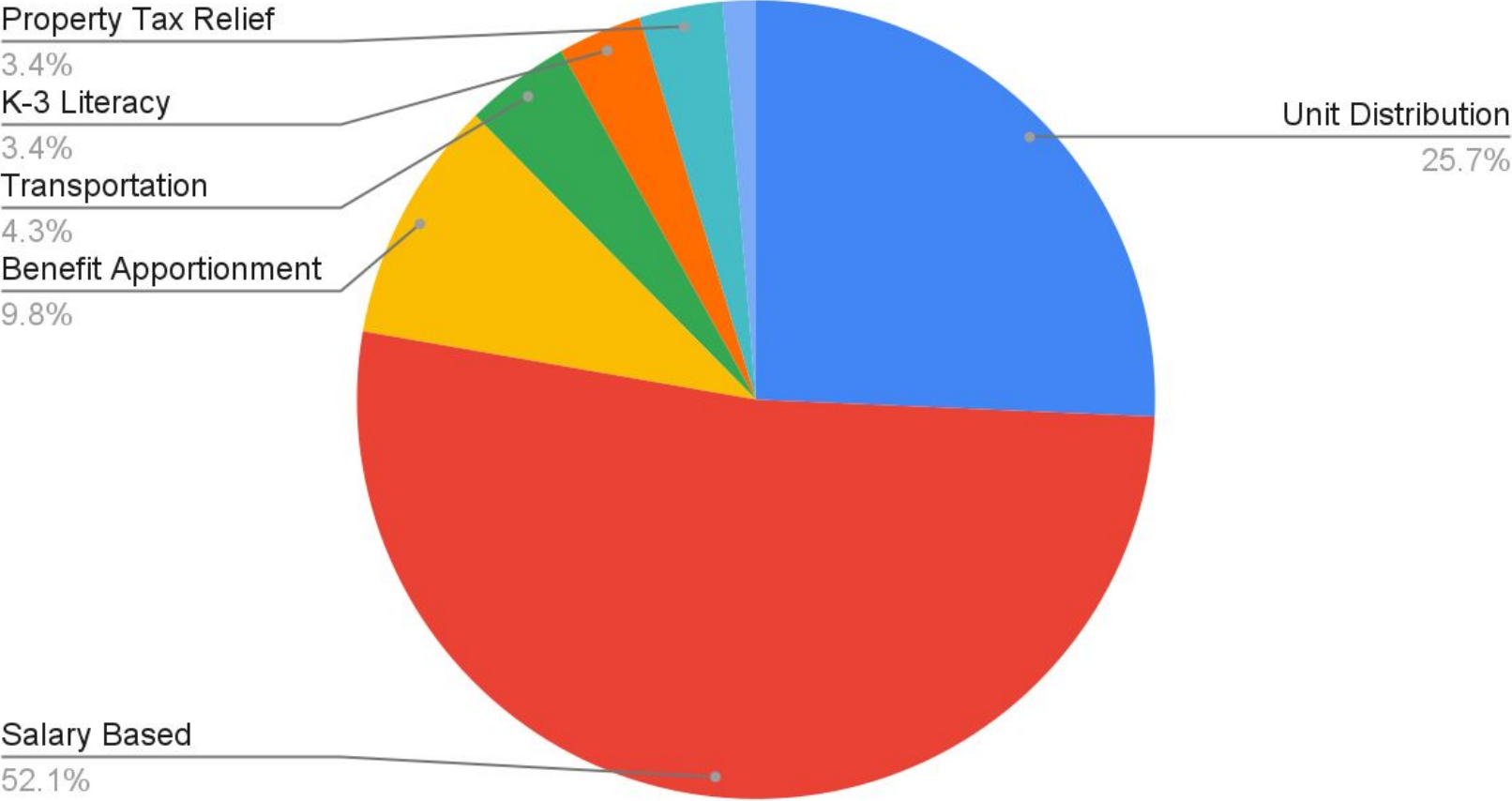
# Salary Funding vs. PFSD

## Salary Costs

Staff Category	Current Year Salary Based Apportionment Funding	Current Year Projected Position Costs	Balance to be covered through other sources of revenue
Instructional (Classroom Teachers)	\$16,813,201	\$18,115,027	-\$1,301,826
Pupil Support (e.g. Nurses, SLPs, Guidance Counselors)	\$1,277,676	\$2,516,020	-\$1,238,344
Administration	\$1,579,435	\$2,249,901	-\$670,467
Classified (Parapros, Maintenance, Custodial, Tech, Bus Drivers, Accounting...)	\$4,125,429	\$6,839,121	-\$2,713,693
			<u>-\$5,924,329</u>

# General Fund – State Revenues Breakout

## FY24 Projection



# Discretionary\* Funding

\*The word “Discretionary” is a misnomer

- Calling one of our funding categories “discretionary” implies that it is funding that is above and beyond our costs to operate a school district.
- While many costs are funded through a separate payment distribution, the state funding formula does not fund each expenditure a district will need to cover to operate.
- Discretionary Funding is the revenue category intended for every cost beyond what is funded through specific categories.

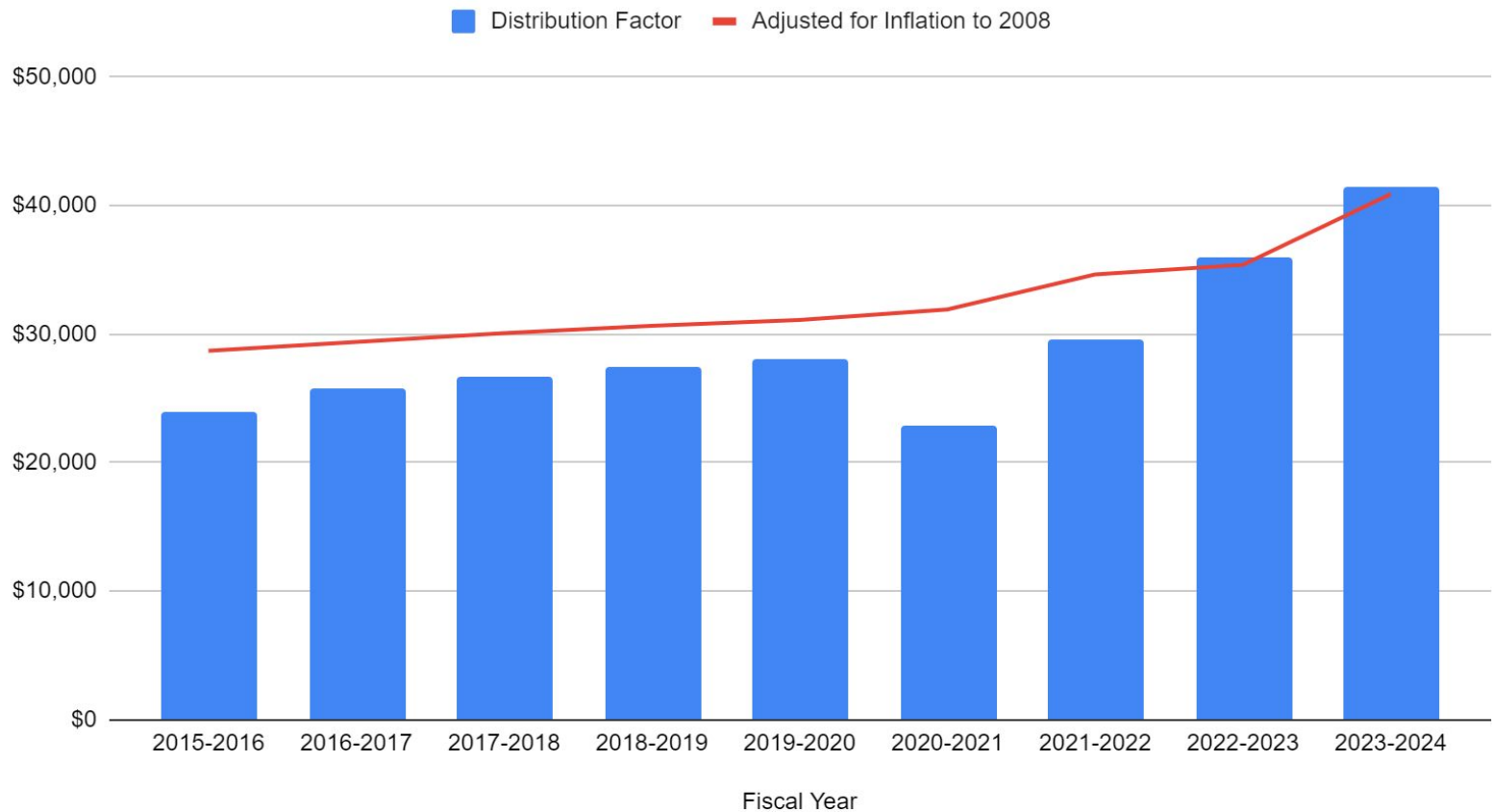
# Discretionary Funding

- Calculated using Best 28 Weeks support units X a distribution factor set once a year by the legislature.

Fiscal Year	Distribution Factor
2015-2016	\$23,868
2016-2017	\$25,696
2017-2018	\$26,748
2018-2019	\$27,481
2019-2020	\$28,090
2020-2021	\$22,810
2021-2022	\$29,542
2022-2023	\$35,924
2023-2024	\$41,391
2024-2025	\$43,622

# Discretionary Funding

Distribution Factor and Adjusted for Inflation Compared to 2008



# What Discretionary Funding Covers for PFSD

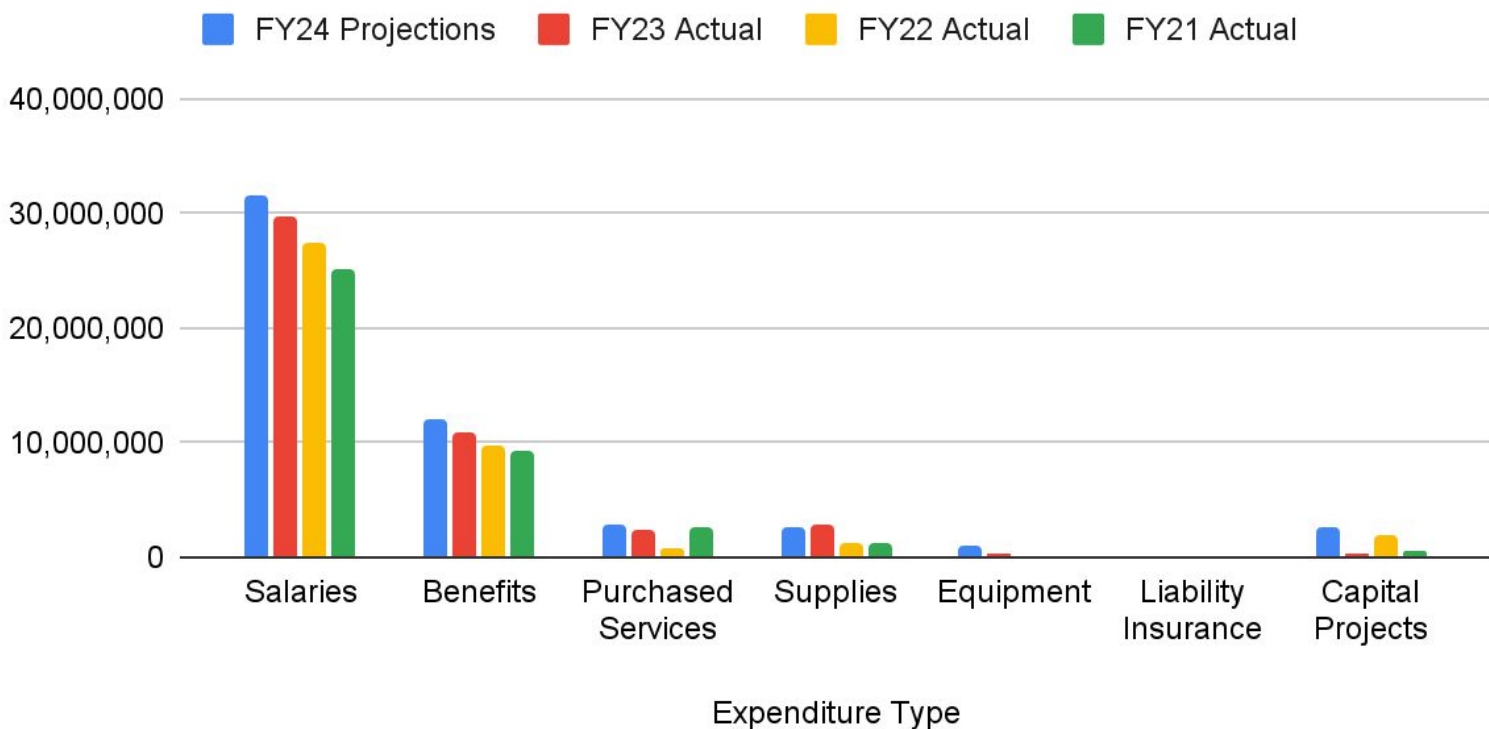
- Health and Dental Benefits
- Building Maintenance
- School Supplies
- District Equipment
- Library Budgets
- All Utilities, Administrative Costs, Legal/Audit
- Property Insurance/Workmans Comp.
- Custodial Supplies
- Additional Classroom Support
- Any other items where costs exceed state funding

# Expenditure Overview



# FY24 General Fund Budget vs Prior Year Actual Costs

FY24 Actual Projection, FY23 Actual, FY22 Actual and FY21 Actual



# Progress on Budgetary Goals

# A focus on compensation

## FY22 Average Salary

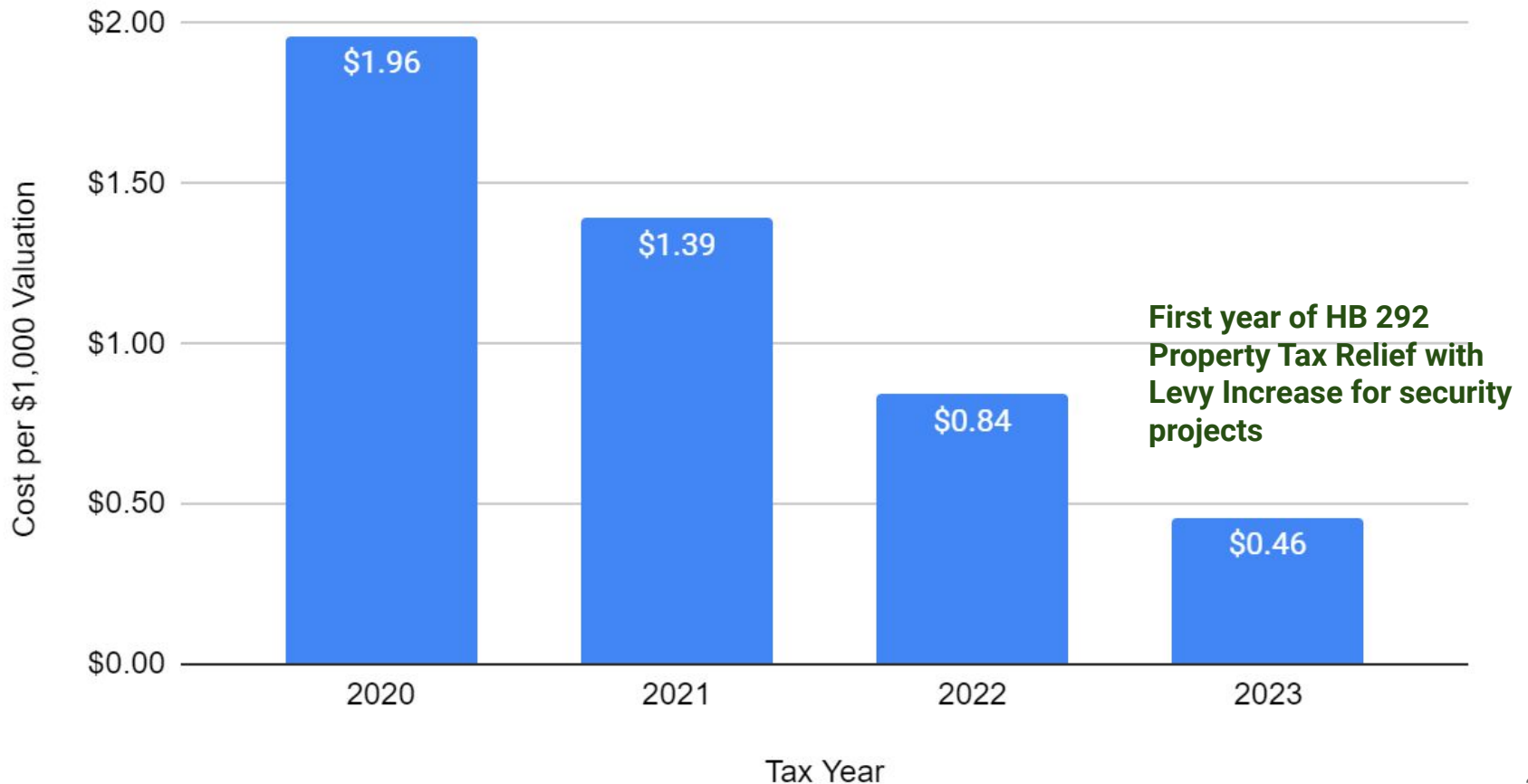
Staffing Group	Total Salaries	Average Salary
Classified	\$7,405,764.73	\$17,215
PPS	\$2,358,594.48	\$57,527
Teachers	\$17,098,429.56	\$54,628
Admin	\$2,114,661.10	\$96,060

## FY24 Average Salary

Staffing Group	Total Salaries	Average Salary	Percent Increase from FY22
Classified	\$9,792,851	\$20,489	<b>19.02%</b>
PPS	\$2,865,127	\$65,117	<b>13.19%</b>
Teachers	\$18,656,701	\$60,378	<b>10.53%</b>
Admin	\$2,611,589	\$100,446	<b>4.57%</b>

# HB 292 - Property Tax Relief

Cost per \$1,000 Valuation vs. Tax Year



# 2024 Legislation Affecting Funding

# Facility Funding

- \$2B investment in school facilities over 10 years
- Prorated by attendance
- Eliminates two existing revenue sources:
  - Lottery funding
  - Bond-Levy Equalization
  - 10 Years of these allocations = \$8.3M is loss revenue

# State Revenue Highlights for FY25

- There are a number of program-specific payments to the district, but their totals make up a small portion of revenues for the district
- The primary earners are:
  - Salary-based funding
  - Discretionary funding
  - Our fundamental levy

# State Revenue Highlights for FY25

- Discretionary Funding:

Fiscal Year	Distribution Factor	Units	Amount
2023-2024	\$41,391	283.00	\$11,713,653
2024-2025	\$43,622	279.00	\$12,170,538

**Preliminary estimate - Increase over prior year**

**\$456,885**



# Salary Based Funding Example - Comparison with Preliminary Estimates

**FY24**

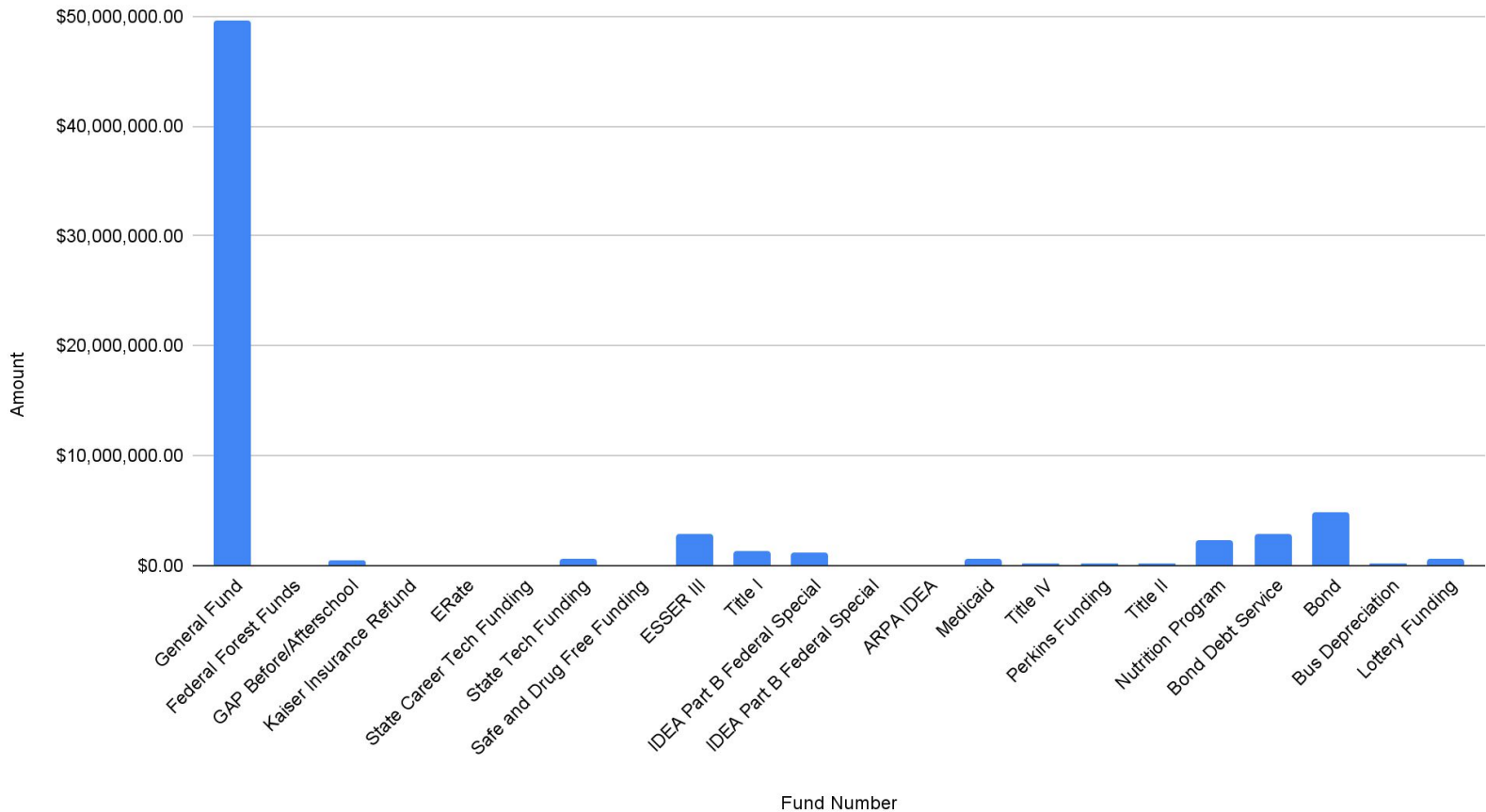
Staff Category	Number of FTE Per Unit	X	Units	=	Formula Funded FTE	X	Amount Paid per Funded FTE	=	Total Salary Based Funding
Instructional (Classroom Teachers)	1.021	x	283.52	=	289.47	x	\$58,082	=	\$16,813,201
Pupil Support (e.g. Nurses, SLPs, Guidance Counselors)	0.079	x	283.52	=	22.40	x	\$57,044	=	\$1,277,676
Classified (Parapros, Maintenance, Custodial, Tech, Bus Drivers, Accounting... and more!)	0.375	x	283.52	=	106.32	x	\$38,802	=	\$4,125,429
Administration	0.075	x	283.52	=	21.26	x	\$74,277	=	\$1,579,435
									\$23,795,740

**FY25 Preliminary Estimate**

Staff Category	Number of FTE Per Unit	X	Units	=	Formula Funded FTE	X	Amount Paid per Funded FTE	=	Total Salary Based Funding
Instructional (Classroom Teachers)	1.021	x	279.00	=	284.86	x	\$60,459	=	\$17,222,290
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Classified (Parapros, Maintenance, Custodial, Tech, Bus Drivers, Accounting... and more!)	0.375	x	279.00	=	104.63	x	\$39,966	=	\$4,181,443
Administration	0.075	x	279.00	=	20.93	x	\$77,557	=	\$1,622,880
									\$24,345,634

# FY24 Budgeted Revenues - All Funding Sources

Amount



# Q & A