

Financial Report on Schools (67-1506, Idaho Code)

The Fiscal Year (FY) 2024 public schools budget request submitted on September 1, 2022 totaled almost \$2.5 billion in General Funds, a \$158.7 million, or a 6.9 percent increase, in new funding from FY 2023. The request prioritized people – students, teachers and staff. The second page of this report shows the FY 2024 public schools budget request as well as the total FY 2023 public schools appropriation (including the supplemental request).

Educator Compensation

The budget request includes more than \$15.7 million in additional funds to accelerate teacher compensation to FY 2025 levels. The teacher shortage is significant. It is essential to continue to improve teachers' salaries to attract individuals to the profession and reward and retain experienced teachers.

Classified Staff and Administrator Salaries

The budget request includes approximately \$16.1 million in new funding for an 8.5 percent increase in classified staff pay and \$3.6 million and a 3 percent increase for administrators (combined total is \$19.7 million). Teachers are essential, but so are the classified staff who keep our schools running and support students. There are shortages across the board in school staffing, and the gap between what the state provides to fund these positions and what districts and charter schools have to pay continues to grow.

Inflationary Increase

Schools are receiving the same general discretionary funds per support unit in the current school year as what they received in the prior year. With the impact of increasing inflation, school purchasing power has decreased. The budget request includes an 8.5% (\$23.8 million) increase in discretionary funds per support unit for schools.

Restoration of FY 2021 Holdbacks

The budget request includes \$27.6 million for restoration of holdbacks made in FY 2021 to help balance the state budget during the pandemic. These holdbacks reduced or eliminated dollars for various special distributions, including those for Technology, IT Staffing, Professional Development, Gifted & Talented Training, and Content & Curriculum.

FY 2023 Supplemental Request – Professional Development – Dyslexia Training

The FY 2023 supplemental request includes \$1,500,000 to address Section 33-1811(4), Idaho Code, for professional development the school districts and charter schools must provide for teachers on evidence-based dyslexia screening, identifying characteristics of dyslexia, and understanding the pedagogy for instructing students with dyslexia by no later than the beginning of the 2023-2024 school year. This training must begin this 2022-2023 school year to meet this requirement.

FY 2023 Supplemental Request – Maintenance of Financial Support – IDEA Part B

The FY 2023 supplemental request also includes \$8.5 million to offset a reduction in federal Special Education funds due to the State reducing the amount of State financial support for special education and related services for children with disabilities below the amount of that support for the preceding fiscal year. While Department staff has requested a waiver from reducing these funds, should the waiver not be granted, schools would receive approximately 13.5% less in federal support for children with disabilities.

		Appropriation (Including Supplemental Request) FY 2023 *	Request FY 2024	\$ Change from FY 2023 Appropriation	% Change from FY 2023 Approp.
1	REVENUES				
a.	General Fund	\$2,315,077,300	\$2,473,770,800	\$158,693,500	6.9%
	STATE DEDICATED REVENUE				
b.	Endowment / Lands	\$61,532,200	\$61,532,200	\$0	0.0%
c.	Miscellaneous	7,000,000	7,000,000	0	0.0%
d.	Lottery Dividend	31,687,500	29,625,000	(2,062,500)	-6.5%
e.	Bond Levy Equalization Fund	24,173,800	24,806,700	632,900	2.6%
f.	Cigarette and Lottery Taxes	4,024,900	4,324,900	300,000	7.5%
	TOTAL STATE DEDICATED REVENUE	\$128,418,400	\$127,288,800	(\$1,129,600)	-0.9%
	TOTAL STATE REVENUES	\$2,443,495,700	\$2,601,059,600	\$157,563,900	6.4%
	FEDERAL REVENUES				
g.	Federal Revenues	\$324,000,000	\$299,000,000	(\$25,000,000)	-7.7%
h.	Federal Revenues (Federal COVID-19 Relief - ESSER I, II Funds)	105,983,700	48,863,100	(57,120,600)	-53.9%
i.	Federal Revenues (Federal COVID-19 Relief-ARPA/ESSER III Funds)	441,384,800	356,616,500	(84,768,300)	-19.2%
	TOTAL FEDERAL REVENUES	\$871,368,500	\$704,479,600	(\$166,888,900)	-19.2%
	TOTAL REVENUES	\$3,314,864,200	\$3,305,539,200	(\$9,325,000)	-0.3%
2	STATUTORY EXPENDITURES				
a.	Transportation	\$98,573,100	\$100,267,700	\$1,694,600	1.7%
b.	Border Contracts	2,462,700	2,462,700	0	0.0%
c.	Exceptional Contracts and Tuition Equivalents	6,448,100	6,448,100	0	0.0%
d.	Salary-based Apportionment (Administrators, Classified)	257,496,500	277,684,200	20,187,700	7.8%
e.	Employer's Benefit Obligations (Administrators, Classified)	50,441,600	53,852,800	3,411,200	6.8%
f.	Career Ladder Salaries	941,093,700	985,655,100	44,561,400	4.7%
g.	Career Ladder Employer's Benefit Obligations	185,956,600	200,482,200	14,525,600	7.8%
h.	Master Educator Premiums	2,903,600	0	(2,903,600)	-100.0%
i.	Teacher Incentive Award (Nat'l Bd Cert)	40,000	40,000	0	0.0%
j.	Idaho Safe and Drug-Free Schools	4,024,900	4,324,900	300,000	7.5%
k.	Bond Levy Equalization Support Program	25,461,900	24,806,700	(655,200)	-2.6%
l.	Charter School Facilities	13,204,900	13,204,900	0	0.0%
m.	Idaho Digital Learning Academy	16,916,200	18,059,200	1,143,000	6.8%
n.	School Facilities Funding (lottery)	31,687,500	29,625,000	(2,062,500)	-6.5%
o.	School Facilities Maintenance Match	1,112,700	1,274,300	161,600	14.5%
p.	Advanced Opportunities	32,968,400	27,000,000	(5,968,400)	-18.1%
q.	Math and Science Requirement	7,081,000	7,358,700	277,700	3.9%
r.	Continuous Improvement Plans and Training	652,000	652,000	0	0.0%
s.	Mastery-Based Education	1,400,000	1,400,000	0	0.0%
t.	College and Career Advisors and Student Mentors	9,000,000	9,000,000	0	0.0%
u.	Literacy Intervention	72,812,000	72,812,000	0	0.0%
3	NON-STATUTORY EXPENDITURES				
a.	Technology (Classroom, Wireless Infrastructure, IMS Mtce)	26,500,000	36,500,000	10,000,000	37.7%
b.	IT Staffing	4,000,000	8,000,000	4,000,000	100.0%
c.	Student Achievement Assessments	2,258,500	2,258,500	0	0.0%
d.	Math Initiative	1,817,800	1,817,800	0	0.0%
e.	English Language Learners	4,870,000	4,870,000	0	0.0%
f.	Professional Development (Sch Funding, GT, Math/Sci/ELA/Digital Coaches)	13,350,000	25,350,000	12,000,000	89.9%
g.	Professional Development - Dyslexia Training	1,500,000	1,500,000	0	0.0%
h.	Remediation / Waiver (non Title I)	5,306,300	5,306,300	0	0.0%
i.	Content and Curriculum	5,020,000	6,620,000	1,600,000	31.9%
j.	Required Supplemental for Mtce of Financial Support-IDEA Part B	8,546,000	0	(8,546,000)	-100.0%
4	FEDERAL EXPENDITURES				
a.	Federal Funds	324,000,000	299,000,000	(25,000,000)	-7.7%
b.	Federal Funds (Federal COVID-19 Relief - ESSER I, II Funds)	105,983,700	48,863,100	(57,120,600)	-53.9%
c.	Federal Funds (Federal COVID-19 Relief - ARPA/ESSER III Funds)	441,384,800	356,616,500	(84,768,300)	-19.2%
	TOTAL EXPENDITURES	\$2,706,274,500	\$2,633,112,700	(\$73,161,800)	-2.7%
5	PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	NA
6	NET STATE FUNDING	\$608,589,700	\$672,426,500	\$63,836,800	10.5%
7	SUPPORT UNITS	16,941	17,278	337	2.0%
8	DISTRIBUTION FACTOR PER SUPPORT UNIT				
a.	State Health Insurance	\$19,698	\$21,313	\$1,615	8.2%
b.	State Discretionary	16,226	17,605	1,379	8.5%
	DISTRIBUTION FACTOR PER SUPPORT UNIT (includes \$300 for Safe Environment Provisions)	\$35,924	\$38,918	\$2,994	8.3%

* Includes Trailer Bills - House Bills 805, 807