Newport School District Budget Hearing

JULY 11, 2022

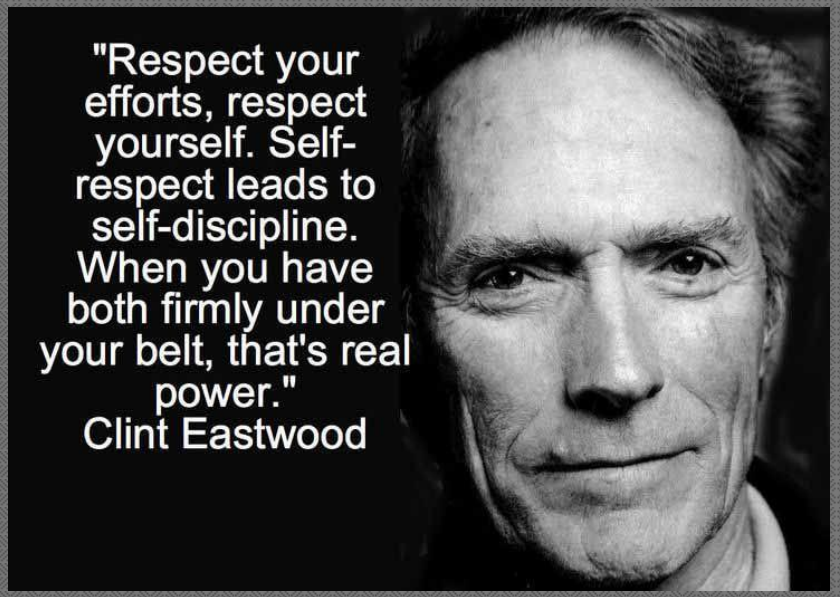
PRESENTED BY: DEBRA BUTTREY

Newport School District

Home of the Grizzlies

Things to Cover

- Enrollment/FTE
- Staffing
- Revenues
- Expenditures
- MSOC Funds
- Levy Funds
- 4 Year Projection
- Funds 20, 30, 40 and 70
- What's Coming Up



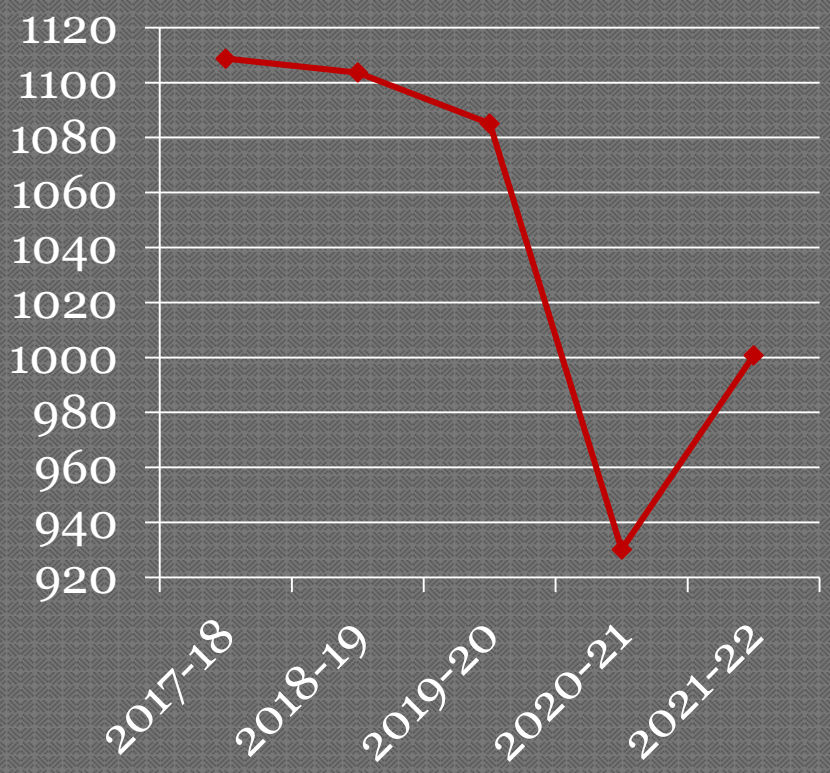
Enrollment/FTE Information



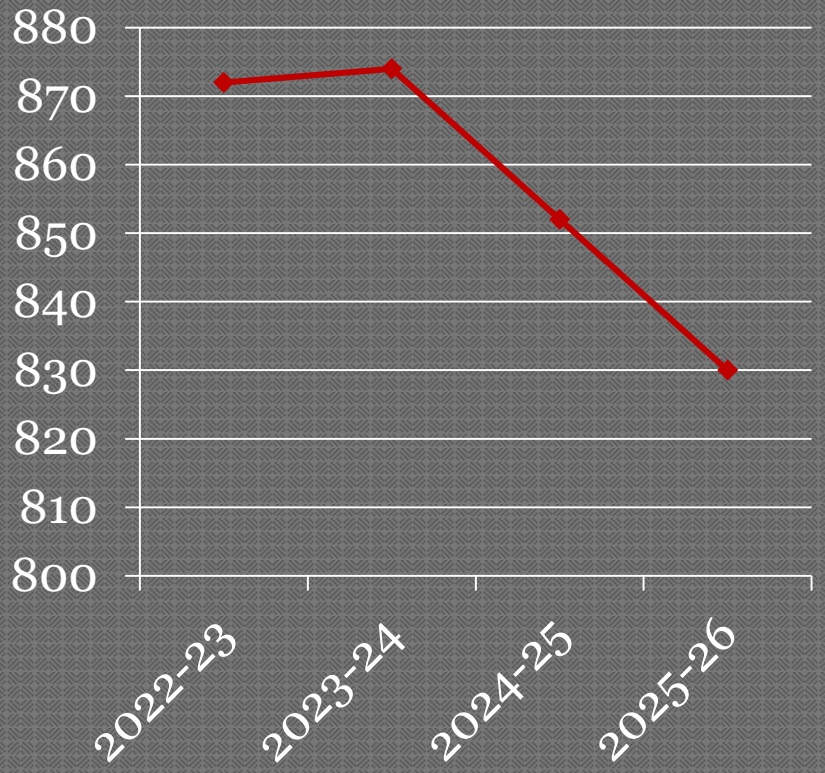
- Enrollment counts are the number of students actively enrolled in school.
- FTE (Full Time Equivalent) counts are the funded portions of student enrollment. If a student attends our schools half of the day, that student is a .50 FTE. Our district receives state funding based upon FTE counts.
- It takes an average of 21 students to fund 1 Teacher.

Student Enrollment

NSD FTE Trend

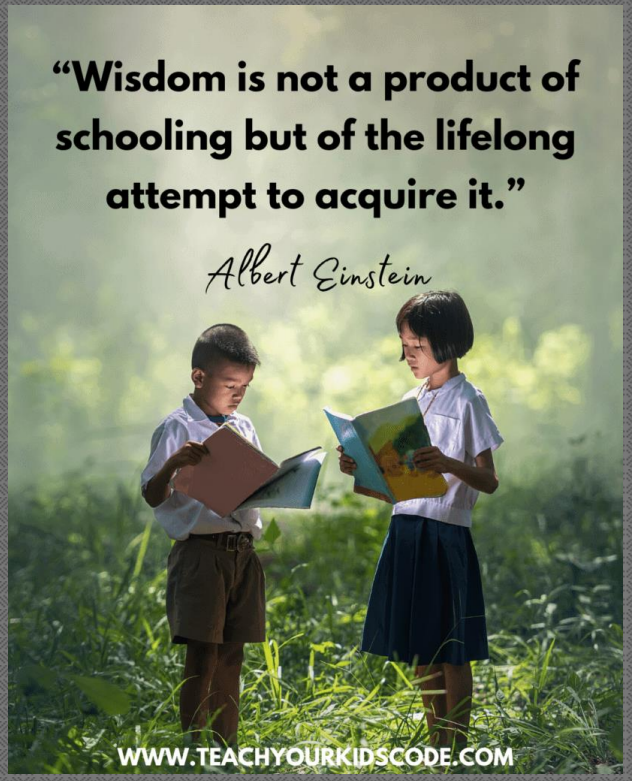


Projected Enrollment Trend



2022-23 Budgeted FTE

Grade	FTE Budgeted
Kindergarten	60
1st	60
2nd	59
3rd	63
4th	65
5th	65
6th	59
7th	79
8th	67
9th	73
10th	82
11th	82
12th	58
Total	872



Other Enrollment Information

- Budgeted Running Start: 18
- Budgeted ALE/Homelink Program: 150
- Budgeted MS CTE Program: 31 FTE
- Budgeted HS CTE Program: 95 FTE



Basic Ed Staffing

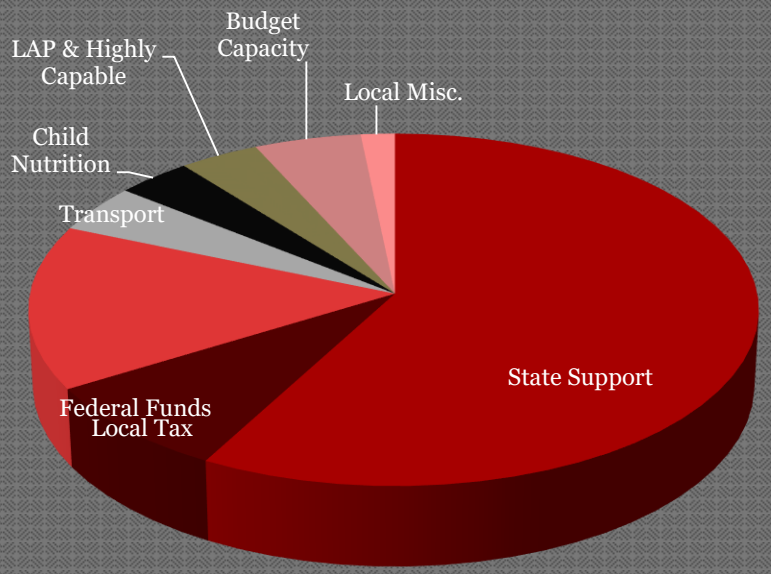
	Reimbursed FTE	Budgeted FTE
Certified Instructional Staff	40.79	41.50
Certified Admin Staff	2.34	3.4
Classified Staff	10.49	12.62
Technology	.47	2.0
Facilities/Maint/Grounds/Labor	1.60	2.0
District Administration	.75	.90
District Classified	2.20	3.2
MS/HS CTE Program	2.38	1.95
Levy Funded	5.89	5.89

Note: Levy funded FTE = Library aides, counselors, STEAM teacher, maintenance, highly capable and school nurse

FTE is calculated on hours per day worked and the number of days worked per year

General Fund Proposed Revenue Budget

Revenue Source	Proposed Budget	Change PFY
Local Tax	$1,626,490	5.15%
Local Misc. Revenue	$156,760	116.53%
State Support	$11,391,938	5.27%
IDEA & Preschool	$290,109	-2.24%
ESSER	$1,980,230	-27.62%
Title I	$599,032	16.57%
Title II	$68,658	14.43%
LAP	$718,040	12.48%
Highly Capable	$30,931	5.04%
Child Nutrition	$705,734	16.99%
Transportation	$852,013	14.60%
Budget Capacity	$1,000,000	33.33%
	$19,419,945	3.66%



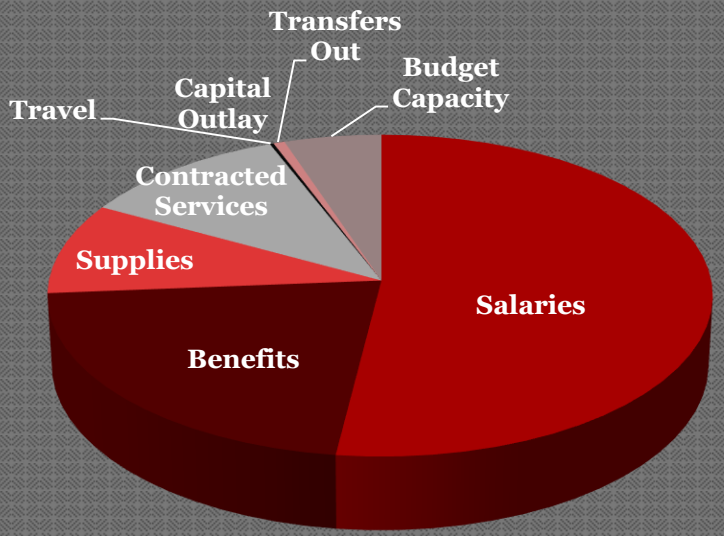
Percentages of General Fund Revenue:
State Support = 57.91%, Supplemental Levy = 8.38%
Federal Funds = 15.05%
PY Supplemental Levy was 10.96%

General Fund Proposed Expenditure Budget

Program	Proposed Budget		Program	Proposed Budget
Basic Education	$7,647,003		MS CTE	$278,251
Supplemental Levy	$1,626,491		Title I	$599,032
LEA Stabilization	$176,341		Title II	$68,658
ALE/Homelink	$692,301		LAP	$718,040
SPED – State	$1,941,693		Highly Capable	$30,931
ESSER	$1,900,935		Budget Capacity	$1,000,000
IDEA	$254,375		Child Nutrition	$705,734
Preschool	$30,767		Transportation	$779,295
HS CTE	$853,618		Transfers Out	$116,480
			TOTAL PROPOSED	**$19,419,945**

Expenditures by Category

Category	Proposed Budget
Salaries	$10,096,835
Benefits	$4,224,315
Supplies	$1,789,235
Contracted Services	$2,154,419
Travel	$38,661
Capital Outlay	$0
Transfers Out	$116,480
Budget Capacity	$1,000,000
	$19,419,945



Salaries & Benefits are 80% of the General Fund Budget. PY Budget was 92%

MSOC Disclosure

- **Total MSOC Allocation: $1,073,375** ***(PY budgeted $1,209,793)***

Category	Reimbursed MSOC	Budgeted per Category	Difference by Category
Technology	$129,498	$143,520	-$14,022
Utilities/Insurance	$301,197	$392,159	-$90,962*
Curriculum	$119,017	$0	$119,07
Other Supplies	$236,281	$237,914	$1,633
Library Materials	$16,390	$0	$16,390
Professional Development	$18,404	$0	$18,404
Facilities Maintenance	$149,215	$176,763	-$27,548
Central District Wide Support	$103,373	$113,330	-$9,957
TOTAL MSOC	**$1,073,375**	**$1,240,027**	**$9,689**

- *Note: $176,341 of Utility/Insurance MSOC expenses were reclassified to LEA State Stabilization (Fund 1100)*

Budget Notes

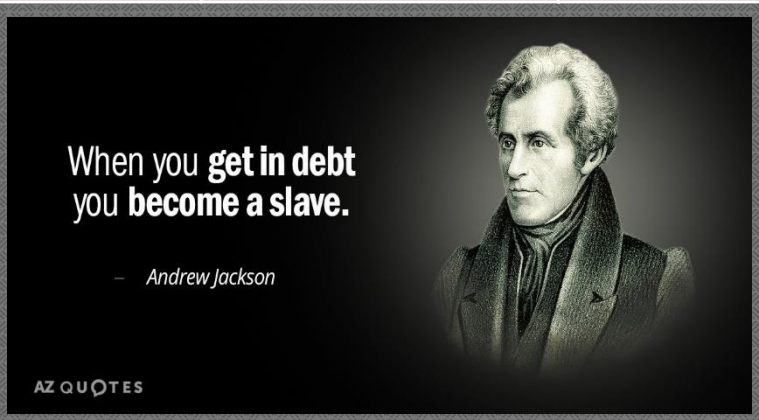
- Included in budget
  - No carryover funds were used to build budget – revenues = expenses.
  - IPD pass through 5.5% - inflationary increase
  - Additional funding for counselors – *NSD additional funded FTE = .582*
  - Declining enrollment and affect on MSOCs
  - We will operate under the Community Eligibility Provision (CEP) in the Child Nutrition Program. *Free meals for all students.*
  - We will finalize ESSER spending in the 2022-23 school year.
  - Local Effort Assistance Stabilization $176,341 – *no future LEA funds*

Supplemental Levy

- 2022-23 Supplemental Levy Amount is $1,626,490
- This levy supports the general fund expenditures and makes up 8.38% of the general fund's revenue.
- The 2022 levy rate is projected to be $1.37 per thousand.
- This levy supports the following programs and district operations:
  - Supports additional staffing and support services above state reimbursed staffing. This support allows us to have smaller class sizes, offer a STEAM program at the elementary level, along with other instructional support in the classroom and libraries and it also supports our students for nursing and counseling services. District-wide staffing support in facilities and supports the purchase of Chromebooks. In the area of safety and security, we contract with Pend Oreille County to attain a School Resource Officer .
  - Student activity programs (extra-curricular) – includes coaches, advisors, supplies and travel.
  - District assessment and advanced opportunities for students.
  - Supports operating costs of district programs that are not fully funded: Skills Center and Special Education

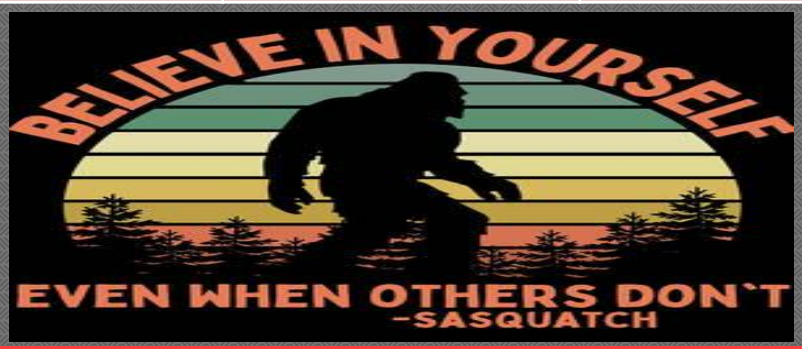
4 Year Projection
Enrollment & FTE Counts

	2022-23	2023-24	2024-25	2025-26
Enrollment - Basic	872	874	852	830
Running Start Enrollment	18	18	18	18
ALE/Homelink Enrollment	150	150	150	150
General Fund Certificated FTE	86.74	86.49	86.66	84.83
General Fund Classified FTE	53.31	53.15	53.26	52.13



4 Year Projection - Revenue

	2022-23	2023-24	2024-25	2025-26
Local Taxes	$1,626,490	$1,637,634	$1,637,634	$1,637,634
Local Nontax Support	$1,098,857	$1,100,000	$1,100,000	$1,100,000
State, General Purpose	$9,828,036	$9,814,641	$9,833,515	$9,625,897
State, Special Purpose	$3,004,764	$2,988,545	$2,988,545	$2,988,545
Federal, Special Purpose	$3,856,124	$1,715,772	$1,715,772	$1,715,772
Revenues Other Entities	$5,674	$5,674	$5,674	$5,674
Total Revenues	**$19,419,945**	**$17,262,266**	**$17,281,140**	**$17,073,522**



4 Year Projection - Expenditures

	2022-23	2023-24	2024-25	2025-26
Regular Instruction	$7,373,891	$7,352,680	$7,366,821	$7,211,283
Federal Spec Purpose	$2,077,276			
Special Education	$2,226,835	$2,260,238	$2,294,141	$2,328,553
Vocational Education	$1,131,869	$1,128,613	$1,130,784	$1,106,909
Federal Programs	$1,385,730	$1,385,730	$1,385,730	$1,385,730
Other Instructional	$1,030,931	$1,030,931	$1,030,931	$1,030,931
Support Services	$4,076,933	$4,241,040	$4,249,196	$4,159,482
Transfers Out	$116,480	$56,339	$80,000	$82,000
Total Expenditures	**$19,419,945**	**$17,455,571**	**$17,537,603**	**$17,304,888**
Excess Expenses Over Revenue Sources	$0	-$193,305	-$256,463	-$231,366

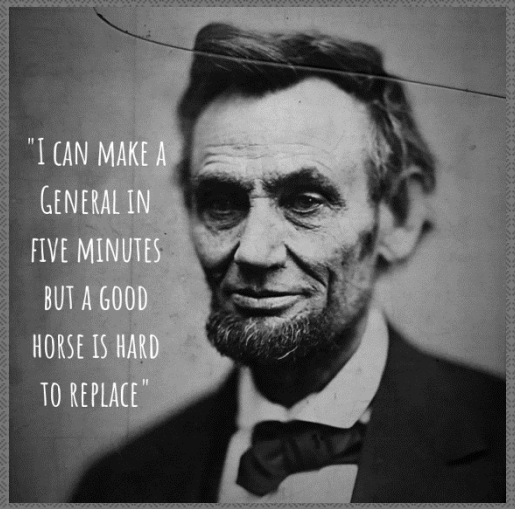
4 Year Projection - Assumptions

- Based upon declining enrollment
- Maintaining all current programs
- Average salaries for 22-23, 23-24, 24-25
  - Certified: $71,032, $72,728, $74,255
  - Administrative: $105,838, $107,955, $110,222
  - Classified: $51,149, $52,172, $53,268
- Salary allocations increase each year by the IPD
  - 2022 = 5.5%, and respectively 2.0%, 2.1%
- Maintained current expenditure level for federal/state special programs.

Capital Projects Fund (20)
Debt Service Fund (30)

Capital Projects Fund

- Revenues
  - $220,000
- Expenditures
  - $220,000



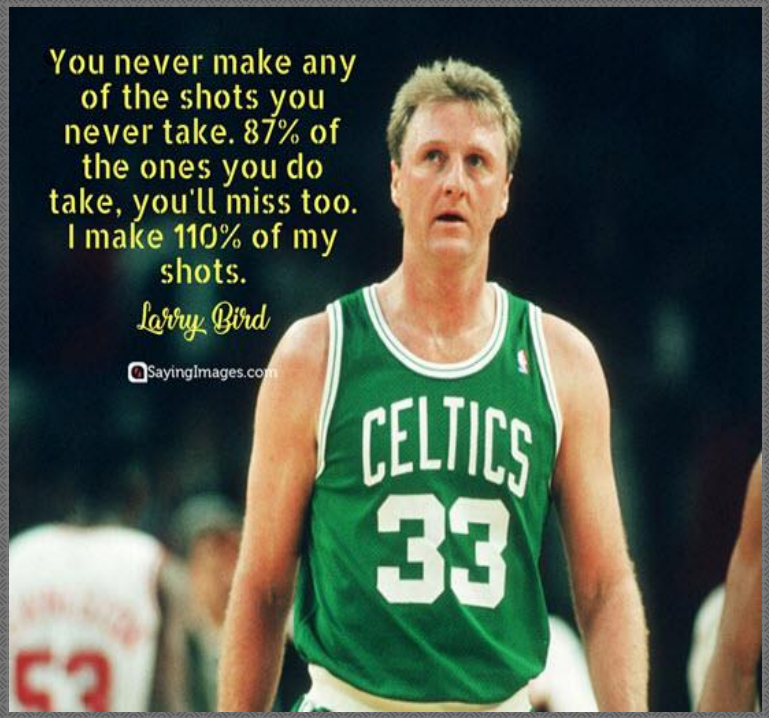
Debt Service Fund

- Revenues & Transfers In
  - $715,904
- Expenditures
  - $715,904
- *Ending outstanding debt for voted bonds = $565,000 and non voted bonds = $484,000*
- *Voted Bonds go through 12/2023, non-voted go through 12/2025 and 6/2023*

ASB Fund (40)

School	ASB Balance (6/30/22)
Stratton Elementary	$18,310
Sadie Halstead	$51,058
Newport High School	$237,937
TOTAL	**$307,305**

School	Proposed Budget
Stratton Elementary	$16,648
Sadie Halstead	$48,936
Newport High School	$210,403
Budget Capacity	$71,645
TOTAL	**$347,632**

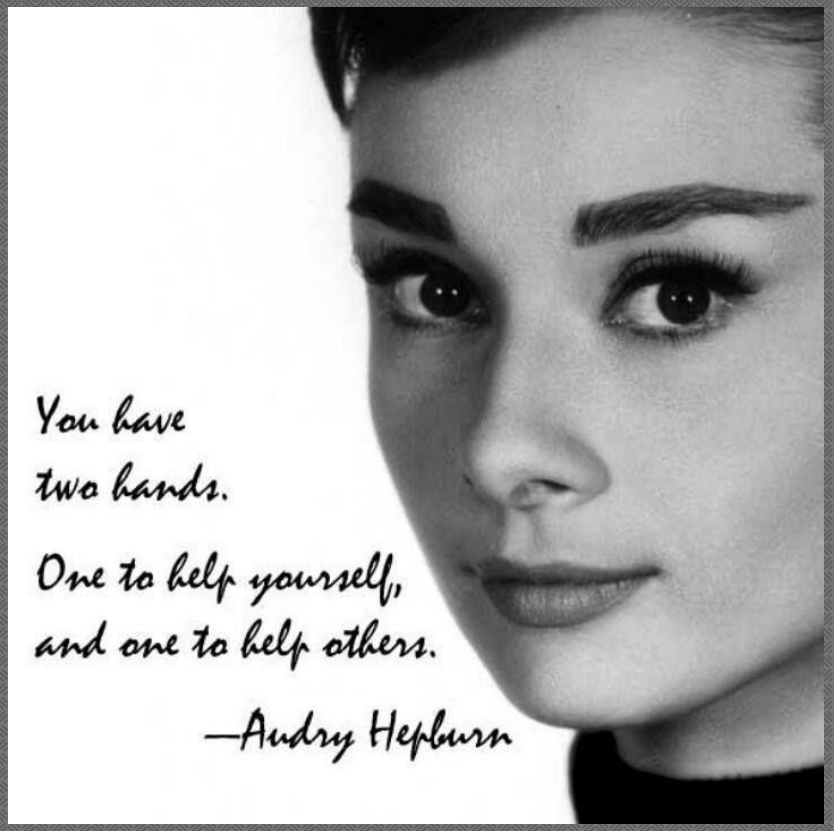


Trust Fund (70)

Trust	Trust Balance (6/30/22)
Trust Funds	$979,390
Library Funds	$73,334
TOTAL	**$1,052,724**

Trust	Proposed Budget
Trust Funds	$68,875
Library Funds	$48,120
Budget Capacity	$9,502
TOTAL	**$140,289**

Budget is to the level of anticipated expenditures.

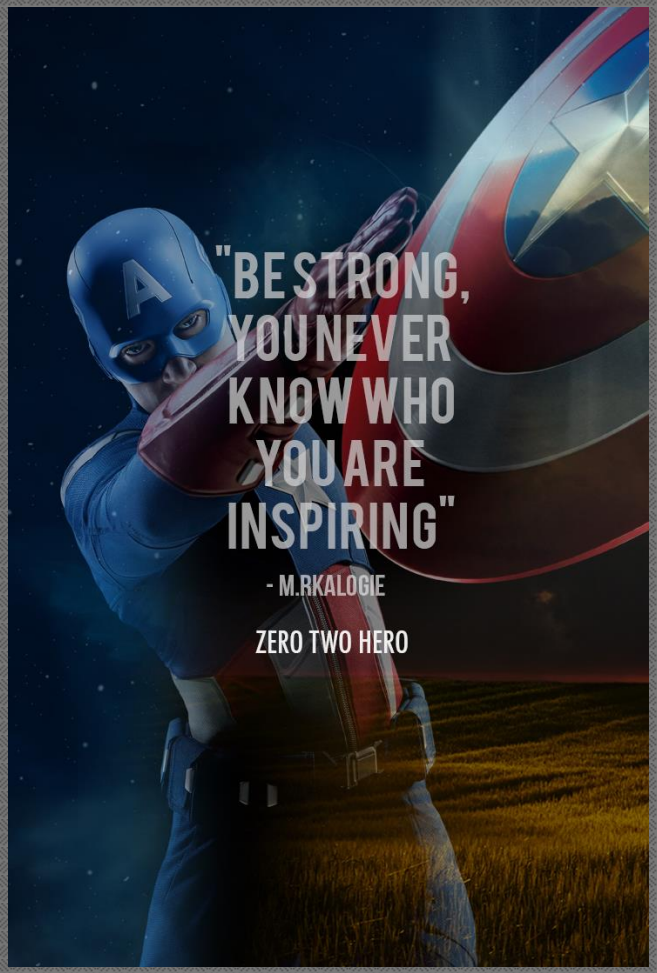


What's Coming Up??



- Adjusting operations as needed to lower basic education enrollments. *Is this our new base or will it increase??*
- Supporting salary schedules based upon "average" state salary and still having competitive salaries.
- Stabilizing MSOC funding levels to expenditure levels.
- Gaining and retaining substitute employees

In closing…


"BE STRONG, YOU NEVER KNOW WHO YOU ARE INSPIRING"
- M.RKALOGIE
ZERO TWO HERO

Questions

