Newport School District Budget Hearing

JULY 11, 2023

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



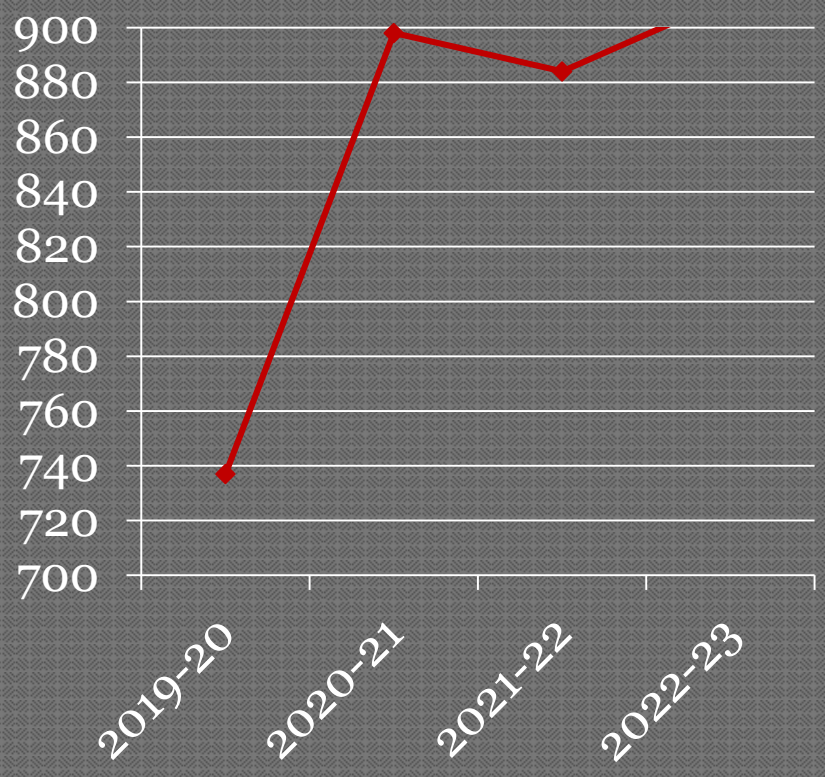
Enrollment/FTE Information



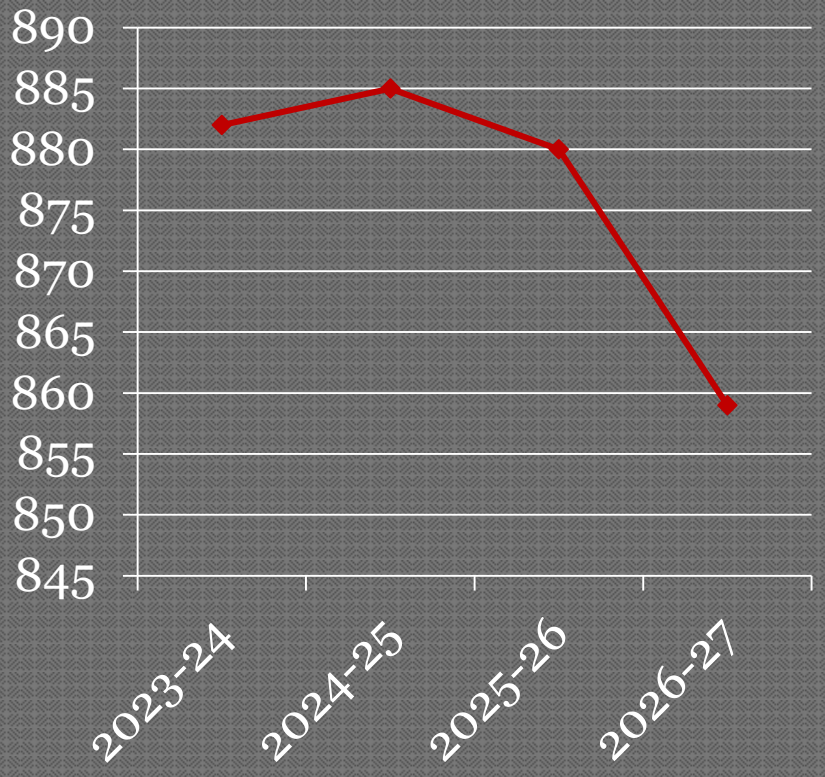
- Enrollment counts are the number of students actively enrolled in school.
- FTE (Full Time Equivalent) counts are the funded portions of student enrollment. If a student attends our schools half of the day, that student is a .50 FTE. Our district receives state funding based upon FTE counts.
- It takes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

Student Enrollment

NSD FTE Trend



Projected Enrollment Trend



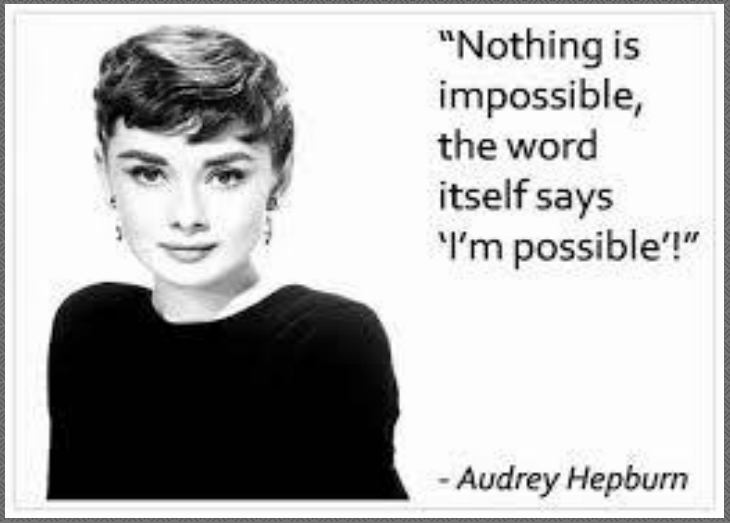
2023-24 Budgeted FTE

Grade	FTE Budgeted
Kindergarten	60
1st	69
2nd	65
3rd	70
4th	68
5th	66
6th	70
7th	60
8th	78
9th	73
10th	81
11th	65
12th	57
Total	882



Other Enrollment Information

- Budgeted Running Start: 18
- Budgeted ALE/Homelink Program: 175
- Budgeted MS CTE Program: 35 FTE
- Budgeted HS CTE Program: 76 FTE



Basic Ed Staffing

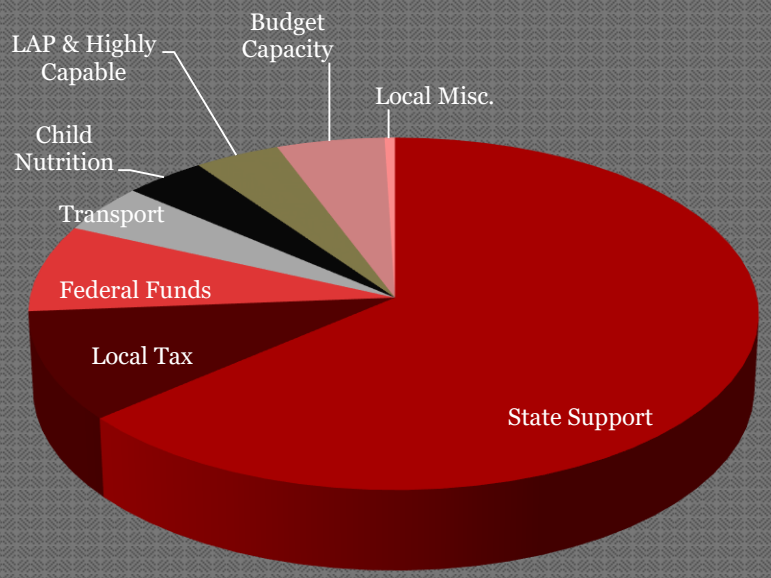
	Reimbursed FTE	Budgeted FTE
Certified Instructional Staff	39.77	40.25
Counselors/Enhancement	2.62	2.57
Certified Admin Staff	2.42	3.12
Classified Staff	11.43	14.35
Technology	.48	2.0
Facilities/Maint/Grounds/Labor	1.65	2.0
District Administration	.79	.90
District Classified	2.31	3.2
MS/HS CTE Program	8.56	7.7
Levy Funded	9.51	9.51

Note: Levy funded FTE = Library aides, counselors, STEAM teacher, maintenance, highly capable, school nurse, student engagement, KUBS staff, Dean of Students and athletic director

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	$1,926,201	18.43%
Local Misc. Revenue	$95,694	-38.96%
State Support	$12,251,581	7.55%
IDEA & Preschool	$290,118	0%
ESSER	$186,048	-90.6%
Title I	$612,424	2.24%
Title II, IV, V	$117,719	71.46%
21st Century	$333,000	100%
LAP	$762,161	6.14%
Highly Capable	$32,103	3.79%
Child Nutrition	$756,068	7.13%
Transportation	$856,115	.48%
Budget Capacity	$1,000,000	0%
	$19,219,232	-1.03%



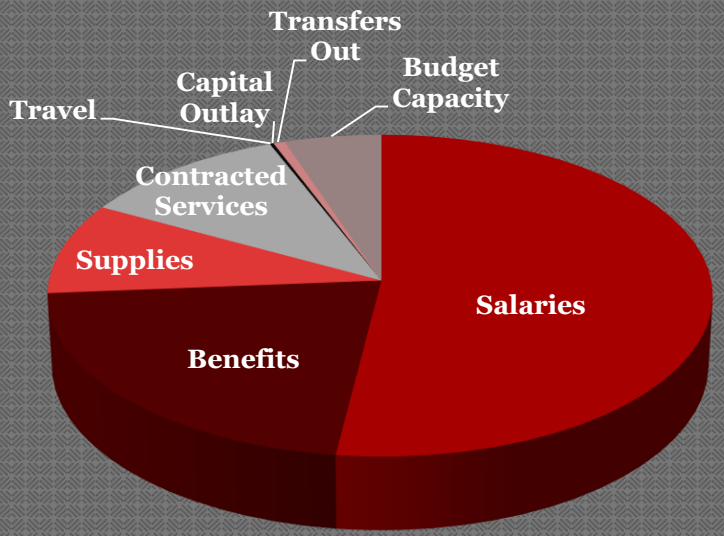
Percentages of General Fund Revenue:
State Support = 63.75%, Supplemental Levy = 10.02%
Federal Funds = 8.01%
PY Supplemental Levy was 8.38%

General Fund Proposed Expenditure Budget

Program	Proposed Budget		Program	Proposed Budget
Basic Education	$8,287,910		Title II	$50,000
Supplemental Levy	$1,926,201		Title IV	$42,219
ALE/Homelink	$881,901		21st Century	$331,000
SPED – State	$2,010,239		Title V	$25,500
ESSER	$186,048		LAP	$762,161
IDEA	$258,394		Highly Capable	$32,103
Preschool	$31,724		Budget Capacity	$1,000,000
HS CTE	$695,103		Child Nutrition	$756,068
MS CTE	$292,437		Transportation	$959,800
Title I	$612,424		Transfers Out	$78,000
			TOTAL PROPOSED	**$19,219,232**

Expenditures by Category

Category	Proposed Budget
Salaries	$10,362,189
Benefits	$4,107,517
Supplies	$1,258,249
Contracted Services	$2,210,992
Travel	$77,285
Capital Outlay	$125,000
Transfers Out	$78,000
Budget Capacity	$1,000,000
	$19,219,232



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

MSOC Disclosure

- **Combined 1191 MSOC from F-203**
- **Regular Instruction (Column A): $1,148,183**
- **Grades 9-12 Additional (Column J): $55,263**
- **Total MSOC Allocation: $1,203,446**

Expenditures from F-195	Totals	Program 01 (Basic)	Program 02 (ALE)	Program 03 (CTE)	Program 97 (District-wide)
Object 5 (Supplies)	**$536,985**	$74,165	$69,000	$159,660	$234,160
Object 7 (Prof Services)	**$946,406**	$171,990	$0	$14,000	$760,416
Object 8 (Travel)	**$20,864**	$0	$0	$12,000	$8,864
Object 9 (Capital Outlay)	**$0**	$0	$0	$0	$0
TOTAL Budgeted 5-9 Expenditures	**$1,504,255**		**Difference**	**-$300,809**	

- **The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.**

ESSB 5187-Sction 504(8)(a)(ii) page 485: (ii) For the 2023-24 school year and the 2024-25 school year, as part of the budget development, hearing, and review process by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and 9d) of this subsection (8); (B) the amount the district proposes to spend form materials, supplies, and operating costs; © the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

Budget Notes

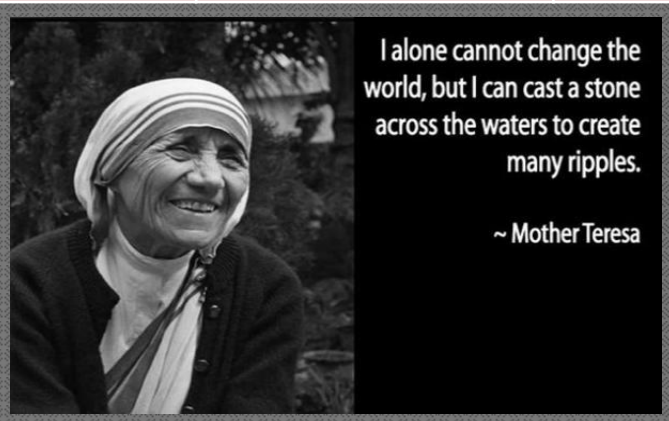
- Included in budget
  - No carryover funds were used to build budget – revenues = expenses.
  - IPD pass through 3.7% - inflationary increase
  - Additional funding for counselors – *NSD additional funded FTE = .319*
  - Declining enrollment and affect on MSOCs
  - We will operate under the Community Eligibility Provision (CEP) in the Child Nutrition Program. *Free meals for all students.*
  - We will finalize ESSER spending in the 2023-24 school year.
  - Local Effort Assistance Stabilization $0– *no future LEA funds*

Supplemental Levy

- 2023-24 Supplemental Levy Amount is $1,926,201
- This levy supports the general fund expenditures and makes up 10.02% of the general fund's revenue.
- The 2023-24 levy rate is projected to be $1.50 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. Supports student engagement district wide and Dean of Students at the middle school level. 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
  - Facility, facility improvements and equipment repair and replacement.

4 Year Projection
Enrollment & FTE Counts

	2023-24	2024-25	2025-26	2026-27
Enrollment - Basic	882	885	880	859
Running Start Enrollment	18	18	18	18
ALE/Homelink Enrollment	175	175	175	175
General Fund Certificated FTE	85.463	85.702	85.30	83.634
General Fund Classified FTE	54.240	54.391	54.139	53.080



4 Year Projection - Revenue

	2022-23	2023-24	2024-25	2025-26
Local Taxes	$1,926,201	$2,211,040	$2,297,405	$2,329,392
Local Nontax Support	$1,100,176	$1,100,176	$1,100,176	$1,100,176
State, General Purpose	$10,392,742	$10,421,745	$10,373,407	$10,170,386
State, Special Purpose	$3,634,347	$3,776,087	$3,866,713	$3,940,180
Federal, Special Purpose	$2,159,609	$1,973,561	$1,973,561	$1,973,561
Revenues Other Entities	$6,157	$6,157	$6,157	$6,157
Total Revenues	**$19,219,232**	**$19,488,766**	**$19,617,419**	**$19,519,852**



4 Year Projection - Expenditures

	2023-24	2024-25	2025-26	2026-27
Regular Instruction	$8,174,085	$8,481,735	$8,528,760	$8,393,828
Federal Spec Purpose	$186,048			
Special Education	$2,300,357	$2,334,862	$2,369,885	$2,405,434
Vocational Education	$987,540	$990,296	$985,703	$966,411
Federal Programs	$1,823,304	$1,973,561	$1,973,561	$1,973,561
Other Instructional	$1,032,103	$1,032,103	$1,032,103	$1,032,103
Support Services	$4,637,795	$4,650,738	$4,629,167	$4,538,568
Transfers Out	$78,000			
Total Expenditures	**$19,219,232**	**$19,463,295**	**$19,519,179**	**$19,309,905**
Excess Expenses Over Revenue Sources	$0	$25,471	$98,240	$209,947

4 Year Projection - Assumptions

- Based upon declining enrollment
- Maintaining all current programs
- Average salaries for 23-24, 24-25, 25-26
  - Certified: $72,728, $75,419, $78,360
  - Administrative: $107,955, $111,950, $116,316
  - Classified: $52,172, $54,103, $56,213
- Salary allocations increase each year by the IPD
  - 2023 = 3.7%, and respectively 2.4%, 1.9%
- 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



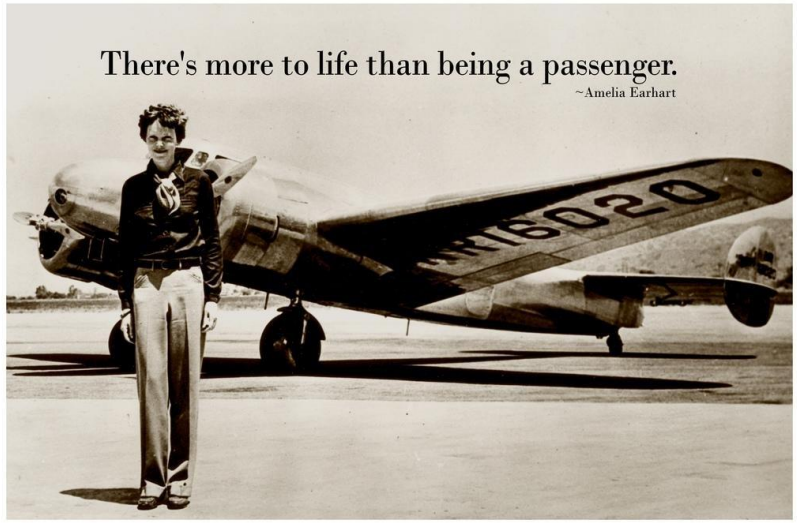
Debt Service Fund

- Revenues & Transfers In
  - $338,311
- Expenditures
  - $658,000
- *Ending outstanding debt for voted bonds = $565,000 and non voted bonds = $240,000*
- *Voted Bonds go through 12/2023 and will be fully paid, non-voted go through 12/2025 and 6/2023*

ASB Fund (40)

School	ASB Balance (6/30/23)
Stratton Elementary	$23,953
Sadie Halstead	$49,870
Newport High School	$229,447
TOTAL	**$303,270**

School	Proposed Budget
Stratton Elementary	$23,437
Sadie Halstead	$48,962
Newport High School	$248,180
Budget Capacity	$75,000
TOTAL	**$395,569**

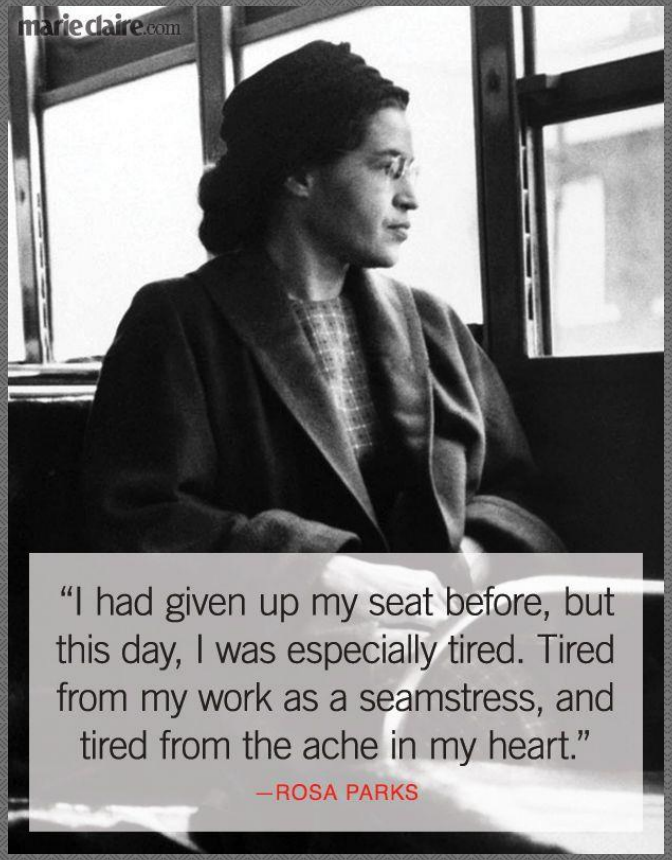


Trust Fund (70)

Trust	Trust Balance (6/30/23)
Trust Funds	$918,214
Library Funds	$166,196
TOTAL	**$1,084,410**

Trust	Proposed Budget
Trust Funds	$70,936
Library Funds	$80,700
Budget Capacity	$18,364
TOTAL	**$170,000**

Budget is to the level of anticipated expenditures.

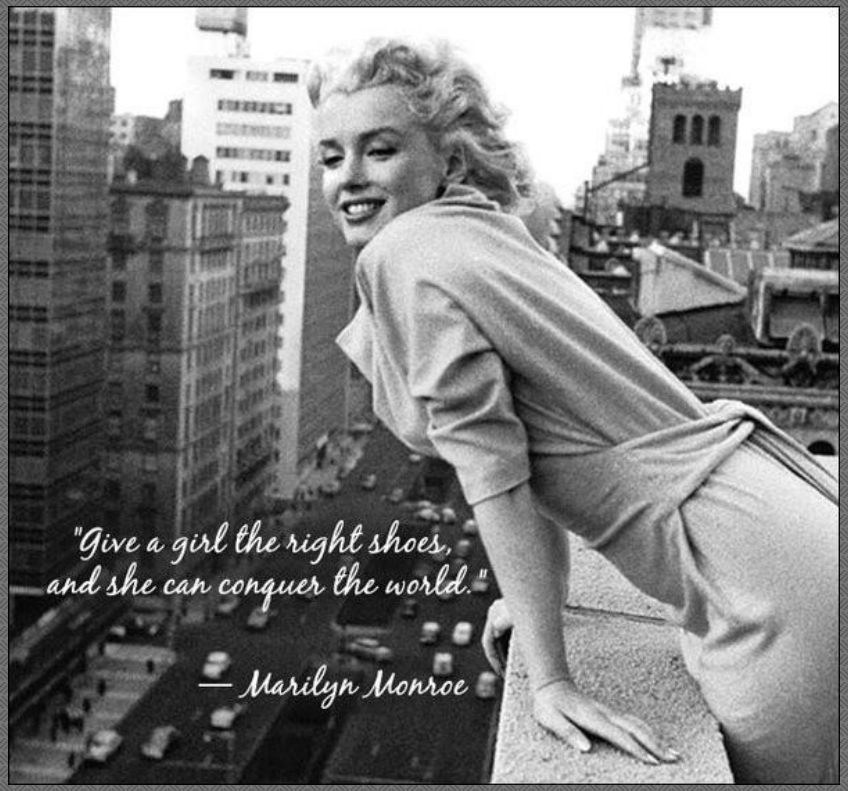


What's Coming Up??

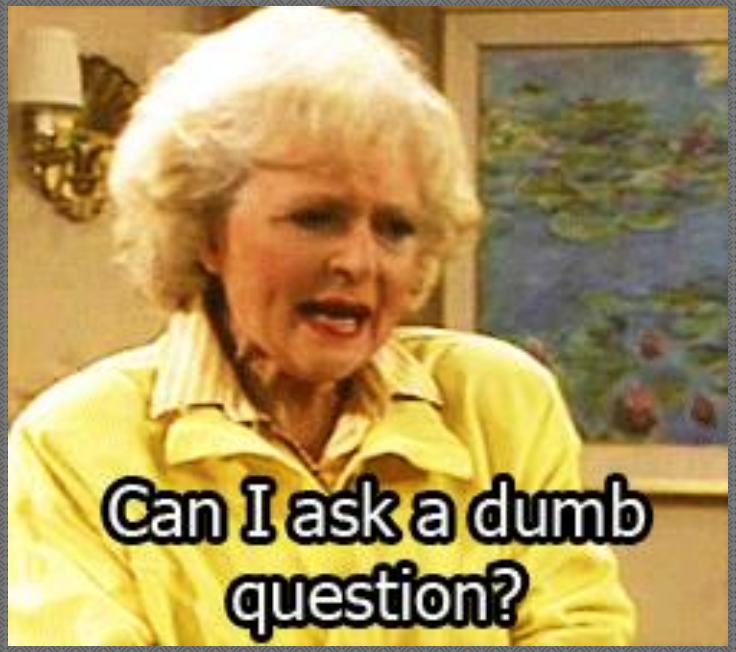


- Adjusting operations as needed to lower basic education enrollments. *Is this our new base or will it increase??*
- Supporting salary schedules based upon "average" state salary and still having competitive salaries.
- Stabilizing MSOC funding levels to expenditure levels.
- Dealing with loss of LEA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

In closing…


"Give a girl the right shoes,
and she can conquer the world."
— Marilyn Monroe

Questions


Can I ask a dumb question?


If one has no sense of humor, one is in trouble.
— Betty White
AZ QUOTES