Newport School District Budget Hearing

JULY 19, 2021

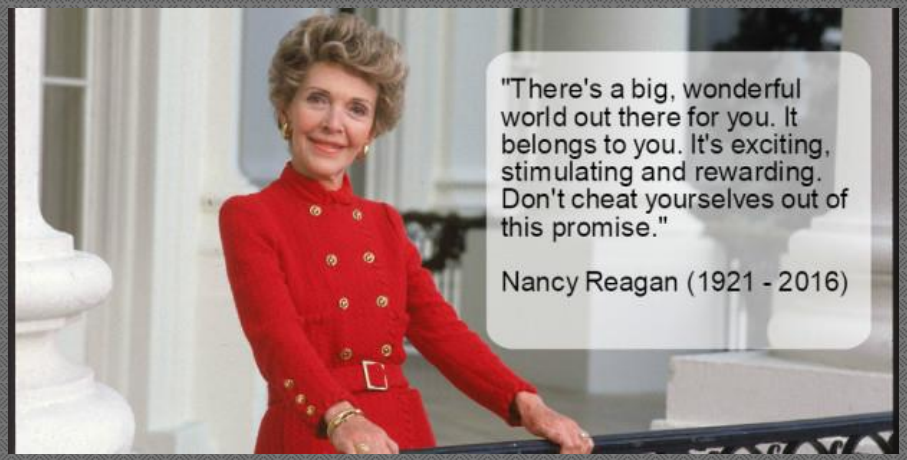
PRESENTED BY: DEBRA BUTTREY

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



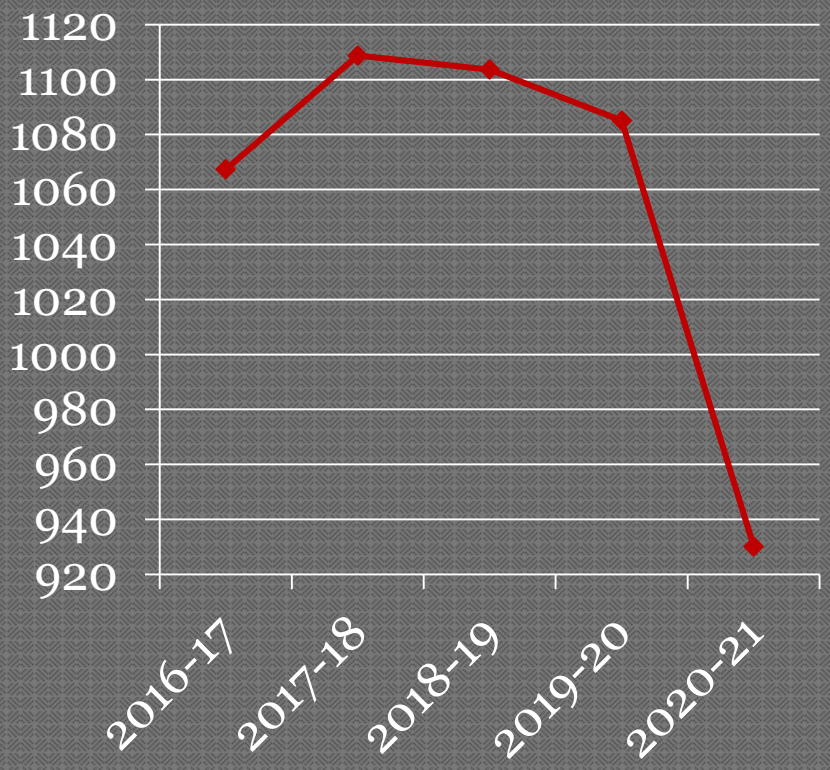
Enrollment/FTE Information



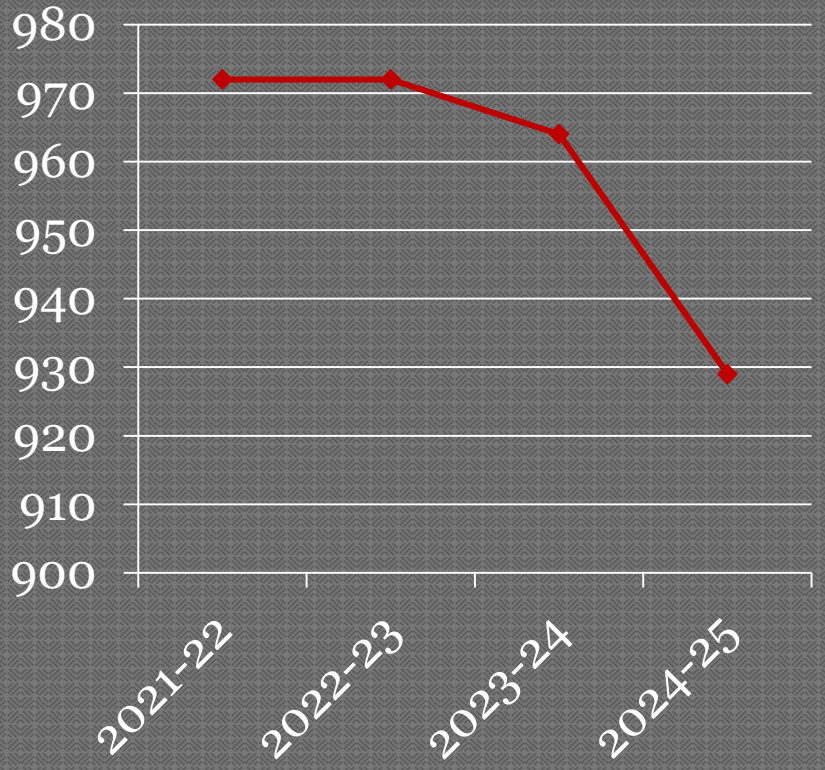
- Enrollment counts are the number of students actively enrolled in school.
- FTE (Full Time Equivalent) counts are the funded portions of student enrollment. If a student attends our schools half of the day, that student is a .50 FTE. Our district receives state funding based upon FTE counts.
- It takes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

Student Enrollment

NSD FTE Trend

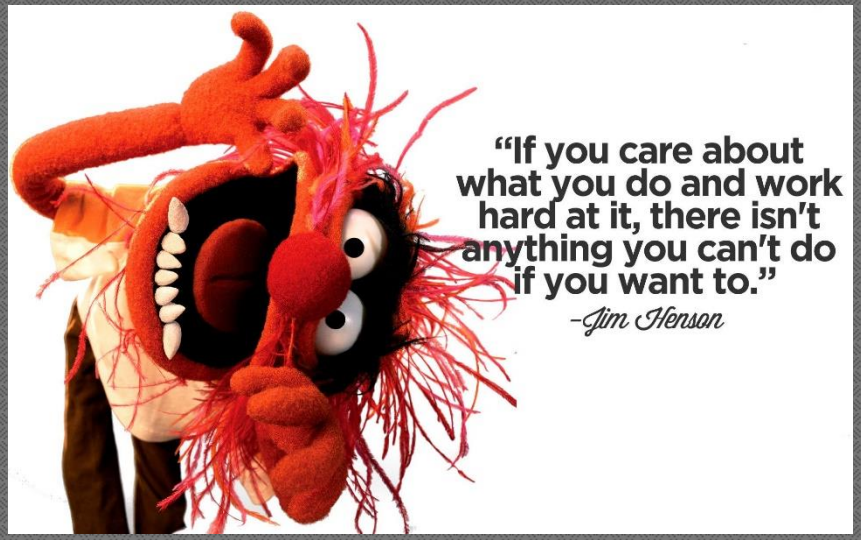


Projected Enrollment Trend



2021-22 Budgeted FTE

Grade	FTE Budgeted
Kindergarten	65
1st	65
2nd	68
3rd	72
4th	71
5th	61
6th	80
7th	76
8th	81
9th	95
10th	100
11th	73
12th	65
Total	972



Other Enrollment Information

- Budgeted Running Start: 25
- Budgeted ALE/Homelink Program: 50
- Budgeted MS CTE Program: 35 FTE
- Budgeted HS CTE Program: 80 FTE



Basic Ed Staffing

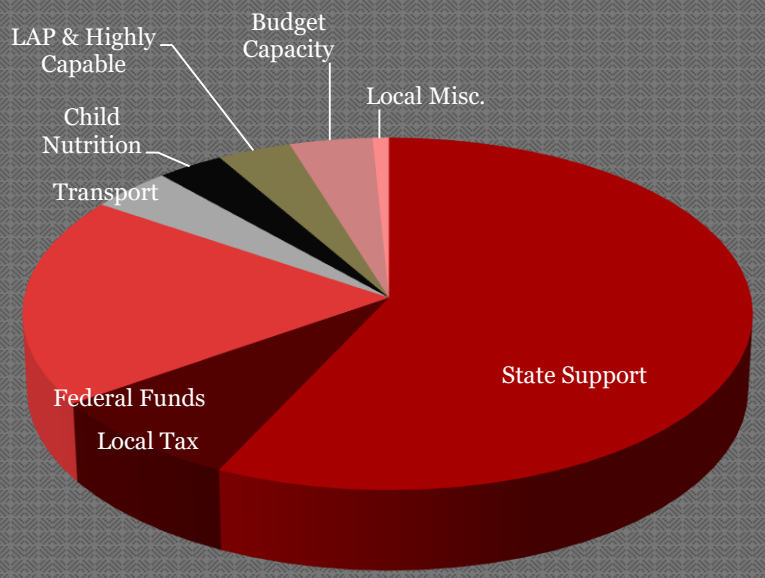
	Reimbursed FTE	Budgeted FTE
Certified Instructional Staff	43.62	42.86
Certified Admin Staff	2.68	3.5
Classified Staff	11.52	11.63
Technology	.54	2.0
Facilities/Maint/Grounds/Labor	1.83	2.0
District Administration	.84	.90
District Classified	2.46	3.2
MS/HS CTE Program	8.8	8.65
Levy Funded	4.73	4.73

Note: Levy funded FTE = Library aides, counselors, art 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	$1,546,783	4.22%
Local Misc. Revenue	$146,955	-33.50%
State Support	$10,682,621	-2.02%
IDEA & Preschool	$296,748	.13%
ESSER III	$2,735,708	100%
Title I	$501,089	28.13%
Title II	$60,000	-20.00%
LAP	$638,357	-15.85%
Highly Capable	$29,448	-.91%
Child Nutrition	$603,233	-.98%
Transportation	$743,477	-18.30%
Budget Capacity	$750,000	7.14%
	$18,734,419	13.84%



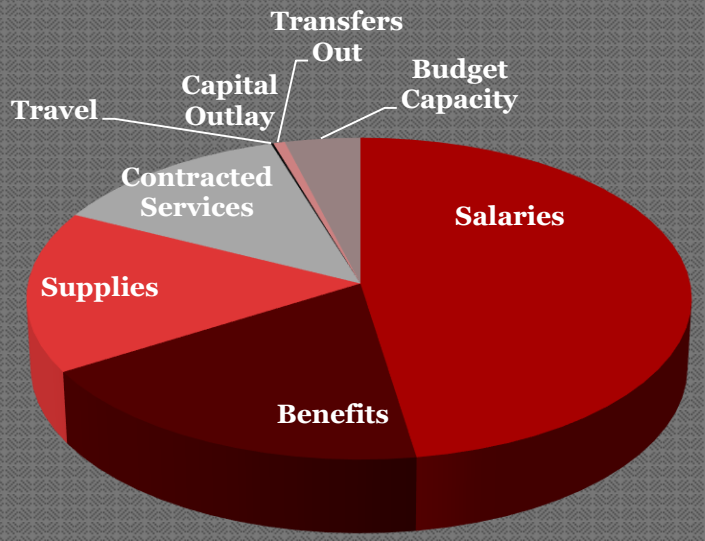
Percentages of General Fund Revenue:
State Support = 57.02%, Supplemental Levy = 10.96%
Federal Funds = 25.47% (ESSER III is 77% of total)
PY Supplemental Levy was 10.52%

General Fund Proposed Expenditure Budget

Program	Proposed Budget		Program	Proposed Budget
Basic Education	$7,685,114		Title I	$501,089
Supplemental Levy	$1,361,320		Title II	$60,000
ALE/Homelink	$314,756		LAP	$711,474
SPED – State	$1,877,979		Highly Capable	$29,448
ESSER III	$2,735,708		Budget Capacity	$750,000
IDEA	$263,686		Child Nutrition	$617,209
Preschool	$33,062		Transportation	$704,795
HS CTE	$678,166		Transfers Out	$114,432
MS CTE	$296,181			
			TOTAL PROPOSED	**$18,734,419**

Expenditures by Category

Category	Proposed Budget
Salaries	$8,908,564
Benefits	$3,485,591
Supplies	$3,041,088
Contracted Services	$2,410,859
Travel	$23,885
Capital Outlay	$0
Transfers Out	$114,432
Budget Capacity	$750,000
	$18,734,419



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

MSOC Disclosure

- **Total MSOC Allocation: $1,209,793**

Category	Reimbursed MSOC	Budgeted per Category	Difference by Category
Technology	$134,186	$166,000	-$31,814
Utilities/Insurance	$327,974	$551,500	-$223,526
Curriculum	$144,307	$0	$144,307
Other Supplies	$285,329	$295,949	-$10,620
Library Materials	$20,454	$0	$20,454
Professional Development	$22,496	$0	$22,496
Facilities Maintenance	$162,479	$191,600	-$29,121
Central District Wide Support	$112,567	$128,200	-$15,633
TOTAL MSOC	**$1,209,793**	**$1,333,249**	**-$123,456**

Budget Notes

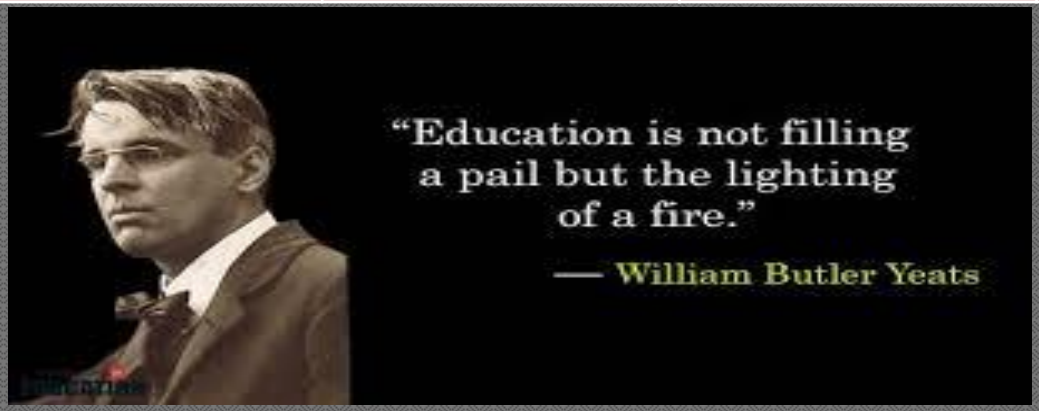
- Included in budget
  - No carryover funds were used to build budget – revenues = expenses.
  - New Homelink Program
  - Intent is to pass through any COLAs that are received by the State. *21-22 COLA 2%*
  - Adjustments will be made for budget shortfalls or revenue loss due to declining enrollment. This will be evaluated in the fall.
  - ESSER III funds of $2.7M – for learning recovery programs

Supplemental Levy

- 2021-22 Supplemental Levy Amount is $1,606,681
- This levy supports the general fund expenditures and makes up 10.96% of the general fund's revenue.
- The 2021 levy rate is projected to be $1.60 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 an art 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

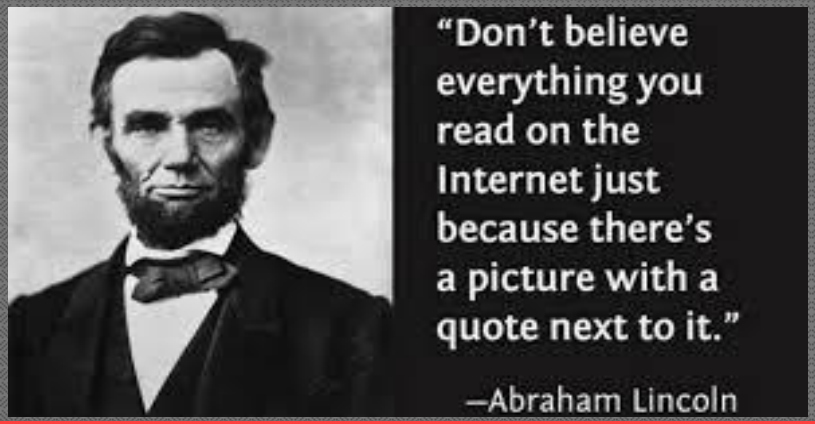
4 Year Projection
Enrollment & FTE Counts

	2021-22	2022-23	2023-24	2024-25
Enrollment - Basic	972	972	964	929
Running Start Enrollment	25	25	25	25
ALE/Homelink Enrollment	50	75	75	75
General Fund Certificated FTE	86.090	88.146	87.488	84.610
General Fund Classified FTE	47.427	48.559	48.197	46.612



4 Year Projection - Revenue

	2021-22	2022-23	2023-24	2024-25
Local Taxes	$1,546,783	$1,572,968	$1,620,157	$1,688,762
Local Nontax Support	$924,555	$924,555	$924,555	$924,555
State, General Purpose	$9,374,034	$9,374,034	$9,374,034	$9,374,034
State, Special Purpose	$2,736,134			
Federal, Special Purpose	$4,152,913	$4,152,913	$4,152,913	$4,152,913
Total Revenues	**$18,734,419**	**$16,024,470**	**$16,071,659**	**$16,120,264**



4 Year Projection - Expenditures

	2021-22	2022-23	2023-24	2024-25
Regular Instruction	$6,679,483	$6,648,938	$6,636,672	$6,708,083
Federal Spec Purpose	$2,735,708			
Special Education	$2,174,727	$2,207,348	$2,240,458	$2,274,065
Vocational Education	$974,347	$974,347	$974,347	$974,347
Federal Programs	$1,272,563	$1,291,651	$1,311,026	$1,330,692
Other Instructional	$779,448	$779,448	$779,448	$779,448
Support Services	$4,003,711	$4,007,738	$4,051,339	$4,067,109
Transfers Out	$114,432	$115,000	$115,000	
Total Expenditures	**$18,734,419**	**$16,024,470**	**$16,071,659**	**$16,120,264**
Excess Expenses Over Revenue Sources			**-$36,631**	**-$13,480**

4 Year Projection - Assumptions

- Based upon declining enrollment
- Maintaining all current programs
- Average salaries for 21-22, 22-23, 23-24, 24-25
  - Certified: $68,937, $70,040, $71,231, $72,584
  - Administrative: $102,327, $103,964, $105,731, $107,740
  - Classified: $49,453, $50,244, $51,098, $52,069
- Salary allocations increase each year by the IPD
  - 2022 = 2%, and respectively 1.6%, 1.7%, 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
  - $697,594
- Expenditures
  - $697,594
- *Ending outstanding debt for voted bonds = $1,655,100 and non voted bonds = $465,223*
- *Voted Bonds go through 12/2023, non-voted go through 12/2025 and 6/2023*

ASB Fund (40)

School	ASB Balance (6/30/21)
Stratton Elementary	$14,335
Sadie Halstead	$46,791
Newport High School	$174,233
TOTAL	**$235,359**

School	Proposed Budget
Stratton Elementary	$14,930
Sadie Halstead	$46,219
Newport High School	$173,903
Budget Capacity	$75,000
TOTAL	**$310,052**



Trust Fund (70)

Trust	Trust Balance (6/30/21)
Trust Funds	$1,008,726
Library Funds	$48,121
TOTAL	**$1,056,847**

Trust	Proposed Budget
Trust Funds	$57,169
Library Funds	$48,120
Budget Capacity	$35,000
TOTAL	**$140,289**

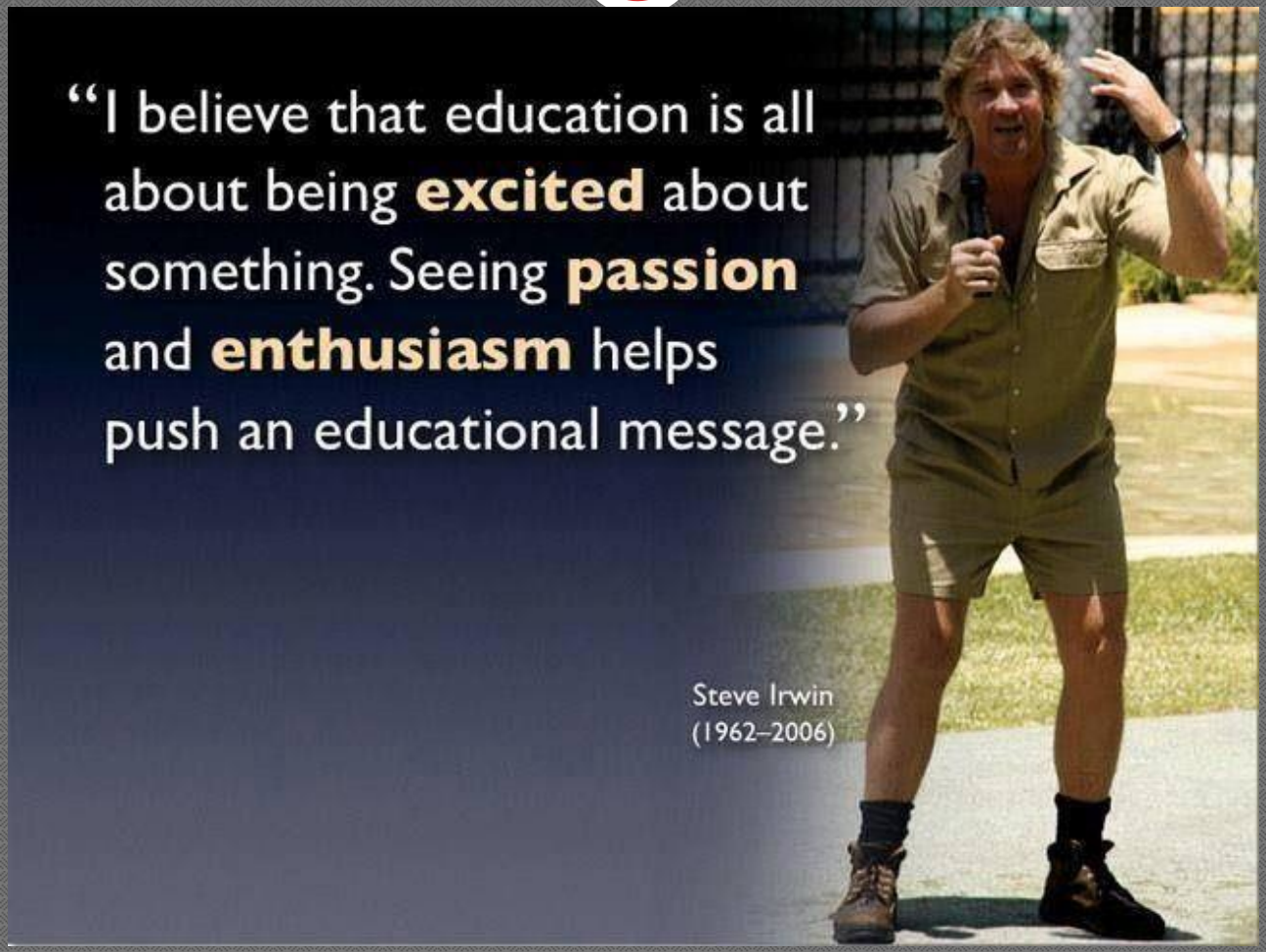
Budget is to the level of anticipated expenditures.



What's Coming Up??

- Adjusting operations due to unknown student enrollments
- Supporting salary schedules based upon "average" state salary and still having competitive salaries.
- For 2021-22, transportation is funded the greater of 2019-20 allocation or the formula driven allocation (hold harmless)
- Guidance counselors for high poverty schools
  - Beginning 2022-23, with 50% FRPL are eligible for additional counselors
- Funding is provided for 2 days for para training
- Ability to use ESSER carryover funds until 8/31/2023

In closing…


"I believe that education is all about being **excited** about something. Seeing **passion** and **enthusiasm** helps push an educational message."
Steve Irwin
(1962–2006)

Questions

