

Lopez Island School District Draft Budget Discussions

Board Meeting Update – July 12, 2023



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Agenda

Budget Timeline

- Budget Discussion June 16, 2023
- Board Work Session July 12, 2023
- Board Budget Hearing and Adoption July 26, 2023

General Fund - Budget Drivers

- Local Revenues
- State Revenues
- Federal Revenues
- Labor Costs
- Non-Employee Costs

General Fund – Next Steps

Other Funds – Next Steps

Questions

GF - Local Revenues - Updated

Budget Drivers:

- Levy Cap (per student cap of \$2,878.66 for 2023 and \$3,143.71 for 2024)
- Donations
- Fees

Local Revenues	21-22 A	22-23 B	23-24 P
Local Property Tax	648,324	685,006	700,516
Tuition and Fees	10,094	7,654	5,550
Food Service	3,547	30,000	31,500
Gifts/Donations	98,799	56,000	52,000
Other Local Support	95,991	97,050	14,250
Capacity	-	400,000	400,000
Total	856,754	1,275,710	1,203,816

GF - State Revenues

Budget Drivers:

- Enrollment

Enrollment	21-22 A	22-23 B	22-23 A	23-24 P
K-3	62.94	55.00	54.58	51.20
4-6	55.40	50.00	50.91	53.20
7-8	40.28	43.00	41.86	36.44
9-12	62.78	64.00	68.68	76.62
Total Basic Education	221.40	212.00	216.03	217.46
Parent Partner	18.60	18.00	9.17	7.54
Special Education		50.00	48.00	58.00
Learning Assistance		105.60		135.42
Transitional Bilingual		22.00		24.00

GF - State Revenues - Updated

Additional Budget Drivers:

- IPD **(3.7% for 23-24)**
- Poverty Level for LAP funding **(43.39% for 21-22, 44.00% for 22-23, 59.74% for 23-24)**
- Additional Funding Factors **(12% regionalization, remote and necessary school, and small high school)**
- Transportation Ridership

State Revenues	21-22 A	22-23 B	23-24 P
Basic Education	3,407,185	3,532,779	3,442,379
Special Education	401,182	400,775	547,976
Learning Assistance Prog	61,228	77,190	143,202
Transitional Bilingual	30,597	36,130	42,840
Transportation	166,733	144,305	228,574
Other State	46,106	88,464	12,858
Total	4,113,030	4,279,643	4,417,828

GF - Federal Revenues - Updated

Budget Drivers:

- Applications Submitted/Grants Awarded
- Student Meals Served

Federal Revenues	21-22 A	22-23 B	23-24 P
ESSR I, II	237,579	36,000	-
ESSR III	29,277	417,600	385,000
GEER	44,393	-	-
Special Education	107,996	81,760	66,000
ESEA Disadvantaged	133,496	100,436	134,738
Food Service	106,397	80,000	50,000
Other Federal	129,375	28,800	20,000
Total	788,511	744,596	655,738

GF - Labor Costs - *Updated*

Budget Drivers and Other Factors:

- Staffing Levels – in development
- 2023-24 Reduction in retirement rates
- 2023-24 bargaining results

Employees (FTE)	21-22 A (10/1)	22-23 B	23-24 P2
Certificated - Admin	3.250	2.800	2.800
Certificated - Instructional	21.220	23.799	23.570
Classified	10.541	23.758	17.266
Total	35.011	50.357	43.636

GF - Labor Costs - Updated

Budget Drivers:

- CBA language (salary schedule changes, additional pay, etc.)
- Changes in retirement/tax rates and benefit costs
- Staffing Levels

Labor Costs	21-22 A	22-23 B	23-24 P
Certificated Staff	2,408,989	2,476,285	2,795,125
Classified Staff	1,003,828	1,200,804	1,223,437
Taxes/Benefits	1,352,311	1,461,968	1,460,962
Total	4,765,127	5,139,057	5,479,524

GF - Non-Labor Costs - *Updated*

Budget Drivers:

- Inflationary costs in general instructional materials and operating expenditures
- Instructional program changes

Non-Labor Costs	21-22 A	22-23 B	23-24 P
Supplies/Materials	495,801	351,036	374,200
Purchased Services	928,355	816,300	896,235
Capacity	-	400,000	400,000
Travel	25,642	15,475	9,000
Capital Outlay	54,804	84,246	-
Total	1,504,602	1,667,057	1,679,435

GF – Summary - Updated

Budget Drivers (current year goal): **Break-even** budget, **OR Intentional spend down** of available funds for non-continuous activities, **OR Intentional build up** of reserves for future activities

Budget Summary	21-22 A	22-23 B	23-24 P
Resources			
Local / Levy	856,754	1,275,710	1,203,816
State	4,113,030	4,279,643	4,417,828
Federal	788,511	744,596	655,738
<i>Other</i>	32,895	70,776	70,700
<i>Transfers In</i>	238,681	300,000	275,000
Total	6,029,872	6,670,725	6,623,082
Expenditures			
Labor Costs	4,765,127	5,139,057	5,479,524
Non- Labor Costs	1,504,602	1,667,057	1,679,435
Total	6,269,729	6,806,114	7,158,959
Net Difference	(239,857)	(135,389)	(535,877)

GF – Next Steps

Information Requests/Additional Analysis:

- Analyze ESSER spending and projection for 2023-24
- Staffing Levels for 2023-24
- Projected ending fund balance for 08/31/23 (end of current year)
- Rev/Exp validation of grants and programs
- MSOC Disclosure
- F-195F Four-year Forecast

Other - Budget Summary - New

Budget Drivers

- Capital Projects – **(levies for technology, water project)**
- Transportation Vehicle – **(no purchase planned; expenditure is placeholder only)**

Other Funds	CPF (capital)	DSF (debt)	ASB (student)	TVF (trans)
Local Taxes	405,720	861,420	-	-
Other Revenues	28,740	117,741	116,500	98,778
Expenditures	377,000	986,541	114,500	334,000
Transfers Out	392,741	-	-	-
Net Difference	(335,281)	(7,380)	2,000	(235,222)

Questions?



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Thank you!

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