

# Lopez Island School District 2022 – 2023 Budget Adoption

**August 12, 2022**



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# GF - Local Revenues

## Budget Drivers:

- Levy Cap (**per student cap of \$2,741.58 for 2022 and \$2,878.66 for 2023**)
- Donations
- Fees

Local Revenues	20-21 A	21-22 B	22-23 P
Local Property Tax	626,772	616,842	685,006
Food Service	2,927	-	30,000
Gifts/Donations	139,726	55,390	56,000
Insurance Recoveries	50,887	-	-
Other Local Support	142,974	274,570	104,704
<b>Total</b>	<b>963,286</b>	<b>946,802</b>	<b>875,710</b>

# GF - State Revenues

## Budget Drivers:

- Enrollment

Enrollment	20-21 A	21-22 B	21-22 A	22-23 P
K-3	58	63	63	55
4-6	56	44	55	50
7-12	82	89	103	107
Running Start	4	4	2	-
ALE	33	30	18	18
<b>Total Basic Education</b>	<b>233</b>	<b>230</b>	<b>242</b>	<b>230</b>
Special Education	49	58	45	50
Learning Assistance	122	117	101	106
TBIP	24	25	20	22

# GF - State Revenues

## Additional Budget Drivers:

- IPD **(5.5% for 22-23)**
- Poverty Level for LAP funding **(50.83% for 20-21, 43.39% for 21-22, 44.00% for 22-23)**
- Additional Funding Factors **(12% regionalization, remote and necessary school, and small high school)**
- Transportation Ridership

State Revenues	20-21 A	21-22 B	22-23 P
Basic Education	3,374,195	3,299,596	3,485,682
Special Education	378,639	388,372	447,872
Learning Assistance Prog	83,871	69,002	77,190
Transitional Bilingual	19,856	33,996	36,130
Transportation	126,534	216,733	144,305
Other State	51,263	36,274	88,464
<b>Total</b>	<b>4,034,358</b>	<b>4,043,973</b>	<b>4,279,643</b>

# GF - Federal Revenues

## Budget Drivers:

- Applications Submitted/Grants Awarded
- Student Meals Served
- Food Service COVID funding (*specialized funding for 100% of students for 20-21 and 21-22*)

Federal Revenues	20-21 A	21-22 B	22-23 P
ESSR I, II	90,790	66,760	36,000
ESSR III	-	276,000	417,600
Special Education	59,312	106,542	71,760
Title I, II	36,099	128,965	100,436
Food Service	171,327	165,000	80,000
Other Federal	40,921	22,677	38,800
<b>Total</b>	<b>398,449</b>	<b>765,944</b>	<b>744,596</b>

# GF - Labor Costs

## Budget Drivers:

- Staffing Levels

Employees (FTE)	20-21 A (10/1)	21-22 B	21-22 A	22-23 P
Certificated - Admin	2.500	2.500	2.800	2.800
Certificated - Instructional	18.980	21.700	23.000	23.000
Classified - Instructional	6.314	8.748	4.137	8.430
Classified - FS/Transp	2.327	3.060	2.746	3.579
Classified - Other	3.060	8.530	8.528	8.263
<b>Total</b>	<b>33.181</b>	<b>44.538</b>	<b>41.211</b>	<b>46.072</b>

# GF - Labor Costs

## Additional Budget Drivers:

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

Labor Costs	20-21 A	21-22 B	22-23 P
Certificated Staff	2,029,769	2,255,036	2,476,285
Classified Staff	816,243	1,114,798	1,200,804
Taxes/Benefits	1,260,870	1,366,340	1,461,968
<b>Total</b>	<b>4,106,882</b>	<b>4,736,174</b>	<b>5,139,057</b>

# GF - Non-Labor Costs

## Budget Drivers:

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

<b>Non-Labor Costs</b>	<b>20-21 A</b>	<b>21-22 B</b>	<b>22-23 P</b>
Supplies/Materials	181,308	287,698	351,036
Purchased Services	757,921	748,777	816,300
Travel	5,678	17,337	15,475
Capital Outlay	24,837	155,450	84,246
<b>Total</b>	<b>969,744</b>	<b>1,209,262</b>	<b>1,267,057</b>



# GF – MSOC Disclosure

Legislative Requirement:

- \$405,230 – state funding
- \$962,981 – budgeted expenditures
- \$557,751 – difference

# GF – Summary

Budget Drivers (current year goal):

**Break-even** budget, **OR Intentional spend down** for non continuous activities, **OR Intentional build up** of reserves

<b>Budget Summary</b>	<b>20-21 A</b>	<b>21-22 B</b>	<b>22-23 P</b>
<b>Resources</b>			
Local / Levy	963,286	946,802	875,710
State	4,034,358	4,043,973	4,279,643
Federal	398,449	765,944	744,596
Other/Transfers In	73,181	40,195	370,700
Capacity	-	400,000	400,000
<b>Total</b>	<b>5,469,274</b>	<b>6,196,914</b>	<b>6,670,649</b>
<b>Expenditures</b>			
Labor Costs	4,106,882	4,736,174	5,139,057
Non- Labor Costs	969,744	1,209,262	1,267,057
Capacity	-	400,000	400,000
<b>Total</b>	<b>5,076,626</b>	<b>6,345,436</b>	<b>6,806,114</b>
<b>Net Difference</b>	<b>392,648</b>	<b>(148,522)</b>	<b>(135,465)</b>

# GF - Fund Balance

## Budget Drivers:

- Minimum Fund Balance Requirements (**current board policy is 9% of prior year expenditures**)
- Restricted/Committed Fund Balance (Legal and Board Approved)

Ending Fund Balance	20-21 A	21-22 P	22-23 P
Restricted/Committed	46,115	-	-
Assigned			
Min Fund Balance Policy	456,896	456,896	535,089
Unassigned Fund Balance	389,102	360,217	146,559
<b>Total</b>	<b>892,113</b>	<b>817,113</b>	<b>681,648</b>
<b><i>Total as % of Expenditures</i></b>	<b><i>17.6%</i></b>	<b><i>12.9%</i></b>	<b><i>10.0%</i></b>

# GF – Four Year Projection

	<b>2022-23</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Enrollment</b>	<b>Current</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
BEA Total	212.00	212.90	218.90	209.00
ALE	18.00	18.00	18.00	18.00
Total	230.00	230.90	236.90	227.00
<b>Staff Counts</b>				
Cert FTE	26.599	26.099	26.099	26.099
Class FTE	23.758	23.758	23.758	23.758
<b>Revenue</b>				
1000 Local Taxes	685,006	700,000	700,000	700,000
2000 Local Nontax	590,704	600,000	600,000	600,000
3000 State, General	3,532,779	3,448,717	3,543,581	3,677,800
4000 State, Special	746,864	788,396	820,119	825,000
6000 Federal, Special	744,596	645,000	350,000	355,000
8000 Other Entities	68,700	61,000	61,000	61,000
9000 Other Sources	302,000	277,000	277,000	277,000
Total	6,670,649	6,520,113	6,351,700	6,495,800

# GF – Four Year Projection

	<b>2022-23</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Expenditure</b>	<b>Current</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
00 Regular Instruction	3,197,518	3,264,666	3,331,592	3,398,223
10 Federal, Special	309,870	192,944	196,900	200,838
20 Special Education	732,916	748,307	763,648	778,920
30 CTE	75,386	76,969	78,547	80,118
50/60 Compensatory	302,247	308,594	314,920	321,219
70 Other Instruction	436,600	445,769	454,907	464,005
90 Support Services	1,751,577	1,788,360	1,825,021	1,861,522
Total	6,806,114	6,825,609	6,965,535	7,104,845
<b>Excess of Revenue over (under) Expenditures</b>	<b>(135,465)</b>	<b>(305,496)</b>	<b>(613,835)</b>	<b>(609,045)</b>
<b>Beginning Fund Balance</b>				
890 Unassigned	456,896	146,559	(200,398)	(815,988)
891 MFBP	360,217	535,089	576,550	578,305
Total	817,113	681,648	376,152	(237,683)
<b>Ending Fund Balance</b>				
890 Unassigned	146,559	(200,398)	(815,988)	(1,437,626)
891 MFBP	535,089	576,550	578,305	590,898
Total	681,648	376,152	(237,683)	(846,728)

# Other Funds Summary

## Budget Drivers

- Capital Projects – **(levies for technology, water project)**
- Transportation Vehicle – **(includes electric bus purchase in the event it is not complete before August)**

Other Funds	ASB (student)	DSF (debt)	CPF (capital)	TVF (trans)
<b>Beginning Fund Balance</b>	<b>60,000</b>	<b>495,000</b>	<b>95,000</b>	<b>130,000</b>
Local Taxes	-	883,473	413,999	-
Other Revenues	95,100	93,077	500,275	297,565
Expenditures	117,500	961,325	377,000	400,000
Transfers Out	-	-	423,000	-
<b>Net Difference</b>	<b>(22,400)</b>	<b>15,225</b>	<b>114,274</b>	<b>(102,435)</b>
<b>Ending Fund Balance</b>	<b>37,600</b>	<b>510,225</b>	<b>209,274</b>	<b>27,565</b>

# Thank you!

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