

Lopez Island School District

2021-2022 Budget

July 28, 2021 Budget Adoption

Notes

- K-3 staffing funded at 17:1, district is required to comply to get the full funding
- ESSER II approx. \$260,000 - available through 2023, estimated to use \$53,000 in 2020-2021
- ESSER III approx. \$588,000 – available through 2024 – requires 20% be used to address learning loss
- ESSER II and III estimate using \$347,717 for 2021-2022, leaving \$447,283 remaining for future year(s)
- Per-Student Allocation Rates
 - BEA \$14,543
 - ALE & RS \$8,726
- Levy collection max: \$2,500 per student FTE, adjusted for inflation
 - Calendar Year 2021: \$2,606
 - Calendar Year 2022: \$2,663
 - Estimate 99.97% collected based on three-year average

Enrollment

19-20 Actual Enrollment – 240 FTE (average)

20-21 Budgeted Enrollment – 225.5 FTE

20-21 Actual Enrollment – 229 FTE (average)

21-22 Budgeted Enrollment – 230 FTE

Special Ed – 48

Bilingual – 23

ALE Parent Partner – 30

CTE – 8.2

Running Start – 4.4

Remote & Necessary - 6

Staffing

	20-21 Budget	20-21 Actual	21-22 Budget
Admin Cert FTE	1.70	2.23	2.50
Certificated FTE	21.10	19.50	21.70
Classified Staff FTE	19.08	12.34	20.34
Total Staffing FTE	41.88	34.07	44.54

Administrative Staffing

Superintendent	0.80 FTE	
Elementary Principal/ Special Ed. Director	0.70 FTE	
Secondary Principal/ CTE Director	1.00 FTE	
Total Budgeted:	2.50 FTE	3 Positions

Certificated Staffing

Elementary Teacher	7.20 FTE	8 Positions
Secondary Teacher	10.00 FTE	11 Positions
Parent Partner ALE	0.80 FTE	1 Position
Special Education	2.45 FTE	3 Positions
Tech Coach	0.25 FTE	1 Position
Counselor/CTE	1.00 FTE	1 Position
Total Budgeted:	21.70 FTE	25 Positions – 24 Staff

Classified Staffing

Food Service	1.60 FTE	4 Positions
Maint/Grounds/Custodial*	3.35 FTE	5 Positions
Paraeducator	9.25 FTE	13 Positions
Transportation	1.10 FTE	4 Positions
Office/Technical	5.00 FTE	8 Positions
Total Budgeted:	20.30 FTE	34 Positions – 31 Staff

**Includes 4.0 hours per day Garden/LIFE position*

General Fund Summary

	19-20 Actual	20-21 Budget	21-22 Budget
Beginning Fund Balance	\$761,271	\$385,000	*\$654,309
Add: Revenues	\$5,085,223	\$5,651,515	\$6,196,914
Less: Expenditures	\$5,347,029	\$5,585,438	\$6,345,436
Revenues Over (Under) Expenditures	-\$261,806	\$66,077	-\$148,521
Total Ending Fund Balance	\$499,465	\$451,077	\$505,787

**Projected*

General Fund Revenue

	19-20 Actual	20-21 Budget	21-22 Budget	Change
Local Taxes	\$602,845	\$554,288	\$616,842	11.3%
Local Non-Tax	\$93,682	\$444,303	\$329,960	-25.7%
Capacity		\$300,000	\$400,000	33.3%
State, General Purpose	\$3,465,193	\$3,391,251	\$3,345,064	-1.4%
State, Special Purpose	\$680,599	\$667,852	\$698,909	4.7%
Federal, General Purpose	\$0	\$0	\$0	0.0%
Federal, Special Purpose	\$216,960	\$255,126	\$765,944	200.2%
Other Entities	\$25,944	\$38,695	\$40,195	3.8%
Total Revenues	\$5,085,223	\$5,651,515	\$6,196,914	9.7%

General Fund Expenditures

Program Groups	19-20 Actual	20-21 Budget	21-22 Budget	Change
Regular Instruction	\$2,948,139	\$2,729,562	\$2,874,378	5.3%
Federal ESSER	-	-	\$347,717	-
Special Education	\$844,593	\$747,558	\$783,624	4.8%
Vocational (CTE)	\$7,249	\$8,222	\$112,705	1270%
Compensatory	\$195,964	\$218,130	\$262,221	20.2%
Other Instruction	\$40,008	\$87,718	\$39,936	-54.5%
Capacity	-	\$300,000	\$400,000	33.3%
Community Services	\$3,917	\$0	\$0	0.0
District Support	\$1,307,160	\$1,494,248	\$1,524,855	2.0%
Total Expenditures	\$5,347,030	\$5,585,438	\$6,345,436	13.6%

General Fund Expenditures

Objects	19-20 Actual	20-21 Budget	21-22 Budget	Change
Certificated Salaries	\$2,151,097	\$1,930,972	\$2,255,036	16.8%
Classified Salaries	\$1,035,319	\$1,061,439	\$1,114,798	5.0%
Employee Benefits	\$1,274,095	\$1,312,302	\$1,366,340	4.1%
Supplies/Materials	\$181,133	\$194,871	\$287,698	47.6%
Purchased Services	\$683,574	\$612,767	\$748,777	22.2%
Capacity		\$300,000	\$400,000	33.3%
Travel	\$21,811	\$25,637	\$17,337	-32.4%
Capital Outlay	\$0	\$147,450	\$155,450	5.4%
Total Expenditures	\$5,347,029	\$5,585,438	\$6,345,436	13.6%

General Fund Ending Balance

	Ending Balance	Change
17-18	\$701,950	
18-19	\$761,271	\$59,321
19-20	\$499,465	-\$261,806
20-21	*\$654,309	\$154,844
21-22	*\$505,787	-\$148,521

21-22 Ending Balance Categories	Amount
Restricted for Debt	\$0
Restricted for Carryover	*\$3,098
Min. Fund Bal. Policy	\$502,689
Unassigned	\$0
Total Ending Fund Balance	*\$505,787

*Projected

MSOC Disclosure

- Legislative Requirement
- \$357,648 – state funding
- \$1,209,262 – budgeted expenditures
- \$851,614 – difference

LOPEZ ISLAND SCHOOL DISTRICT MULTI-YEAR BUDGET ESTIMATE

	2021-22	2022-23	2023-24	2024-25
ENROLLMENT	230	232	231	232
RESOURCES				
LOCAL PROPERTY TAX	\$616,842	\$631,329	\$638,878	\$653,835
LOCAL NONTAX*	\$729,960	\$579,960	\$597,359	\$615,280
STATE GENERAL	\$3,345,064	\$3,424,764	\$3,464,562	\$3,545,672
STATE SPECIAL	\$698,909	\$709,393	\$720,743	\$734,437
FEDERAL GENERAL PURPOSE	\$0	\$0	\$0	\$0
FEDERAL SPECIAL PURPOSE	\$765,944	\$865,000	\$415,000	\$400,000
OTHER ENTITIES	\$40,195	\$41,000	\$42,500	\$43,500
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$6,196,914	\$6,251,446	\$5,879,042	\$5,992,724
EXPENDITURES				
REGULAR INSTRUCTION	\$2,874,378	\$2,912,788	\$3,075,123	\$3,133,550
FEDERAL ESSER	\$347,717	\$447,283	\$0	\$0
SPECIAL EDUCATION	\$783,624	\$703,645	\$595,606	\$606,923
VOCATIONAL EDUCATION (CTE)	\$112,705	\$112,705	\$112,000	\$110,000
COMPENSATORY EDUCATION	\$262,221	\$264,843	\$267,493	\$270,168
OTHER INSTRUCTION*	\$439,936	\$439,936	\$439,936	\$439,936
SUPPORT SERVICES	\$1,524,855	\$1,554,187	\$1,459,054	\$1,486,776
TOTAL EXPENDITURES	\$6,345,436	\$6,435,388	\$5,949,212	\$6,047,353
BEGINNING FUND BALANCE				
RESTRICTED FOR CARRYOVER	\$20,000	\$3,098	\$0	\$0
UNASSIGNED MINIMUM FUND BALANCE POLICY	\$502,689	\$502,689	\$571,089	\$579,631
UNASSIGNED	\$131,620	\$0	(\$249,244)	(\$327,956)
TOTAL BEGINNING FUND BALANCE	\$654,309	\$505,787	\$321,845	\$251,675
ENDING FUND BALANCE				
RESTRICTED FOR CARRYOVER	\$3,098	\$0	\$0	\$0
UNASSIGNED MINIMUM FUND BALANCE POLICY	\$502,689	\$571,089	\$579,631	\$535,429
UNASSIGNED	\$0	(\$249,244)	(\$327,956)	(\$338,383)
TOTAL ENDING FUND BALANCE	\$505,787	\$321,845	\$251,675	\$197,046

*includes Capacity

Capital Projects Fund

**Projected*

21-22 Budget	Capital Projects	Technology Levy	Total
Beginning Fund Balance	*\$0	*\$3,195	*\$3,195
Levy Collections	\$0	\$274,910	\$274,910
Timber Excise Tax	\$7	\$0	\$7
Investment Earnings	\$100	\$100	\$200
Contingency	\$265,000	\$0	\$265,000
Total Resources	\$265,107	\$275,010	\$540,117
Total Funds Available	\$265,107	\$278,205	\$543,312
Tech Levy Expenses	\$0	\$262,833	\$262,833
District Projects	\$265,107	\$0	\$265,107
Total Ending Fund Balance	\$0	\$15,372	\$15,372

Debt Service Fund

**Projected*

	19-20 Actual	20-21 Budget	21-22 Budget
Beginning Fund Balance	\$463,381	\$455,000	*\$481,050
Levy Collections	\$884,929	\$852,180	\$888,032
Timber Excise Tax	\$31	\$0	\$22
Total Revenue	\$884,960	\$852,180	\$888,054
Total Funds Available	\$1,348,341	\$1,307,180	\$1,369,104
Principal Payment	\$555,000	\$570,000	\$600,000
Interest Payment	\$315,050	\$292,650	\$269,975
Other Payment	\$0	\$2,000	\$2,000
Total Ending Fund Balance	\$478,291	\$442,530	\$497,129

Associated Student Body Fund

**Projected*

	19-20 Actual	20-21 Budget	21-22 Budget
Beginning Fund Balance	\$46,994	\$56,851	*\$74,000
Local Revenue	\$55,343	\$106,050	\$95,100
Total Funds Available	\$102,337	\$162,901	\$169,100
Student Activities	\$27,234	\$120,994	\$117,500
Total Ending Fund Balance	\$75,103	\$41,907	\$51,600

Transportation Vehicle Fund

**Projected*

	19-20 Actual	20-21 Budget	21-22 Budget
Beginning Fund Balance	\$248,844	\$154,342	*\$101,000
Investment Earnings	\$2,661	\$3,000	\$1,000
Depreciation	\$32,034	\$32,034	\$22,065
State Reimbursement Grant	\$0	\$275,000	\$275,000
Total Revenue	\$34,695	\$310,034	\$298,065
Total Funds Available	\$283,539	\$464,376	\$399,065
Transportation Equipment	\$129,505	\$464,376	\$399,065
Total Ending Fund Balance	\$154,034	\$0	\$0

21-22 Summary of All Funds

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund
Estimated Beginning Fund Balance	\$654,309	\$101,000	\$3,195	\$481,050	\$74,000
Revenues	\$6,196,914	\$298,065	\$540,117	\$888,054	\$95,100
Expenditures	-\$6,345,436	-\$399,065	-\$527,940	-\$871,975	-\$117,500
Estimated Ending Fund Balance	\$505,787	\$0	\$15,372	\$497,129	\$51,600
Minimum Fund Balance	\$502,689				