

# Winston-Dillard School District #116

## 2022-2023 Proposed Budget Overview

- Step and COLA Increases – Pending Negotiation Outcomes
- Insurance Cap Increases – Pending Negotiation Outcomes
- Total district wide technology budget for computer hardware is \$342,600.
- Total district wide textbook adoption budget is \$480,000.

### A. GENERAL FUND 100:

#### 1. REVENUES (Page 17)

- a. Estimated \$4,500,000 Beginning Fund Balance
- b. State School Fund based on fiscal biennium 2021-2023 forecast of \$9.299 billion with 49/51 split.
  - 1,634.63 Extended ADMw based on 2022-2023 estimated ADMw. – This number is steady with slight increase due to increase in foster children, children placed on IEP's, and poverty levels in our district.
  - District Average Teacher Experience = 9.6 years, State Average Teacher Experience = 12.30.
  - District 22-23 Estimated SSF \$11,764,270.30. \$689,167 increase from 21-22 SSF amount.

#### 2. McGovern Elementary – Center 114 (Pages 18-26)

- **1111.0111** – General Classroom - Increased certified teachers by 2 FTE. Large class sizes coming from BES.
- **1111.0420** – General Classroom - Increased textbooks by \$55,000. – Math adoption.
- **1111.0480** – General Classroom - Decreased computer hardware by **\$50,000**.
- **2122.0111** – Behavior Specialist – Decrease due to retirement by **.25 FTE**. (We have full time counselors at each elementary school plus behavior support from Douglas ESD).
- **2220.0112** – Educational Media Services – Increased FTE by .325.
- **2540.0322** – Increased repairs and maintenance services by \$25,000.

#### 3. District – Center 116 (Pages 27-37)

- **2310.0380** – Board of Education – Decreased funds by **\$30,000** for Professional Technical Services.
- **2310.0651** – Board of Education – Increased Liability Insurance by \$50,000.
- **2552/2558** – Increased transportation costs by \$176,000. (Reimbursed 70%)

#### 4. Lookingglass Elementary – Center 173 (Pages 38-43)

- **1111.0111** – General Classroom – Decrease in 6<sup>th</sup> grade teacher by **1 FTE**.
- **1111.0112** – General Classroom – Increase in IA's by 1.29 FTE.
- **1111.0420** – General Classroom - Increased textbooks by \$33,000. Math adoption.
- **2540.0520** – Decrease in Buildings Acquisition by **\$55,000**.

#### 5. Brockway Elementary – Center 190 (Pages 44-51)

- **1111.0111** – General Classroom – Decrease in 3<sup>rd</sup> grade teachers by **4 FTE**.
- **1111.0112** – General Classroom – Decrease in IA's by **.98 FTE**.
- **1111.0420** – General Classroom – Increased textbook by \$38,000. Math adoption.
- **2122.0111** – Behavior Specialist – Decrease due to retirement by **.25 FTE**. (We have full time counselors at each elementary school plus behavior support from Douglas ESD).

6. **Winston Middle School – Center 234** (Pages 52-66)

- 1121.0111 – General Classroom – Increased general classroom by 4 FTE teachers for incoming 6<sup>th</sup> graders.
- 1121.0315 - Increased substitute teacher services by \$10,000.
- 1121.0420 – Increased textbooks by \$100,000 – Math adoption.
- 1121 – Increased classroom supplies by \$11,000.
- 1122/2410 – Added 1 FTE - .75 FTE Vice Principal/ .25 FTE Assistant Athletic Director – Based on need - To give more support to teachers, students, and parents.
- 1220/1283/2410 – Increased classified staff by 2.32 FTE
- 2220.0112 – **Correction on FTE** for Media Specialist. Should be **.8 FTE, not 8.75 FTE.**  
Total FTE on pages 66 and 163 should be decreased by 7.95 FTE. (To be corrected on Approved Budget).
- 2540.0540 – Increased Equipment by \$10,000. – 2<sup>nd</sup> Connex storage container.

7. **Douglas High School/Dillard Alt High School – Center 616/32093** (Pages 67-93)

- 1131.0420 – General Classroom – Increased textbooks by \$35,000. – Math adoption.
- 1131.0410/0480 – General Classroom – Decreased supplies and computer hardware by **\$35,000.**
- 1131.0490. – Increased Metals Classroom supplies by \$5,800. – Increase in costs.
- 1131.0520 – Decreased AG/Science equipment by **\$10,000.** (This was the original start-up costs).
- 1131/1283 Reduced computer hardware by **\$10,000.**
- 1132.0112 – Decreased IA's by **FTE 1.45.** – Unfilled positions.
- 1132/2410 - Added 1 FTE - .75 FTE District Athletic Director/ .25 FTE Vice Principal – Based on need - To give more support to teachers, students, and parents.
- 1132.0310/0640 – Increased dues by \$8,500 for increase in referees costs and tournament costs.
- 2114/2122/2410 – Software costs reduced by **\$5,700.**
- 2410 – Reduced office supplies and admin subs by **\$2,400.**
- 2540.0122 – Reduced maintenance classified substitute services by **\$9,000.**
- 2540.0322 – Reduced repairs and maintenance by **\$46,000.**
- 2540.0460 – Reduced non-consumables by **\$10,000.**
- 2540.0520 – Reduced equipment by **\$10,000.**
- 1283.0370/0640 – Reduced outside tuition and fees by **\$15,000.**

**B. SPECIAL REVENUE FUND 200:** Projected revenue and expenses (Pages 95-128) – Restricted Grants

1. **ESSER II and ESSER III** – Elementary & Secondary School Emergency Relief - Estimated amount of \$4,340,000 remaining –
  - Replaced **3 CDL** teachers to provide 2 LRC teachers and 2 IA’s to support lost learning.
  - Maintain 1 PE Teacher at DHS and 1 Elective Teacher at WMS to keep classroom sizes down to help with lost learning.
  - Covid Supplies.
  - DO and Modular Classrooms - Winston Middle School band and choir room is placed beside the school, giving students 2 more rooms in the building. McGovern gains a band room and a library with extra use capacity. Foundations for each and concrete finish work included. The district office includes a board meeting room and offices for staff, freeing up 8 classrooms. Estimated time of completion – Fall 2022.
  - Covered Playgrounds at BES and WMS - A pre-engineered canopy of 60’ by 60’ without foundation pilings. Two installed at Brockway and one at Winston Middle School. Estimated completion – Summer 2022.
  - Professional Development - Reimbursements for PD for restricted and emergency licenses due to teacher shortages.
  
2. **Title I-A** – Estimated amount \$483,095. \$17,809 increase from 21-22 allocation. We currently fund the following positions:
  - District Curriculum Director
  - Elementary Reading Specialists
  - Elementary IA’s
  
3. **SIA Grants** – Student Investment Accounts - Estimated amount \$1,074,828.02. This amount is \$44,356.05 more than our 21-22 allocation.
  - Add additional 1 PreK Teacher at BES. (Total of 4 PreK teachers within the district. 3 at BES and 1 at LES).
  - Add additional 2 PreK IA’s. (Total of 8 PreK IA’s within the district).
  - Continue our added 4 counselors at each building – WMS, BES, LES, and MES.
  - Continue our added 3 PE teachers at MES, LES, and BES.

**C. FOOD SERVICE FUND – 250:** Projected revenue and expenses. (Pages 130-139)

1. Provide breakfast and lunch for students and staff under the guidelines of the National School Lunch Program.
2. In 2015/2016 the District entered into a contract with Sodexo to operate and manage the food service program.
3. In 2019/2020 the District qualified to the Community Eligibility Program (CEP) where are all students eat free.
4. Provide supper program after school at WMS and DHS.

#### **D. ASSOCIATED STUDENT BODY FUNDS – 299:** (Pages 140-149)

1. All student body accounts are in the process of being converted from Quickbooks and Blue Bear Software to the district accounting software of Infinite Visions.

#### **E. DEBT SERVICE FUND 300:** Projected revenue and expenses. (Pages 150-153)

1. **PERS BONDS DEBT** - Bonds were issued as part of the Oregon School Board Association Limited Tax Pension Bond Pool pursuant to ORS 238.692 to 238.698 to finance the districts unfunded actuarial retirement liability as computed through December 31, 2000. The original amount of the 2002 issue was \$12,001,862.17. Interest is included and shall be paid at a variable rate ranging from 2.06% to 6.10% with a final payment due on June 30, 2028. On April 21, 2003 our District participated in a second Limited Tax Pension Bond Pool to finance the districts additional unfunded actuarial retirement liability as computed through December 31, 2001. The original issue amount for the 2003 issue was \$15,107,904.03. Interest is included and shall be paid at a variable rate ranging from 1.50% to 6.27% with a final payment due on June 30, 2028. The estimated UAL payment will be approximately \$1,508,066 for 2022-2023.
2. **QSCB BOND DEBT:** In October 2010, the District issued bonds as part of the Oregon School Boards Association, Flex Fund Program (QSCB – Qualified School Construction Bond). These bonds were issued under Oregon Revised Statutes 273.390 and 287A. The District received \$750,000 to be used for energy conservation and building upgrades. The District elected to have 6431(f) apply and utilize the direct payment option of which the Federal Government will make direct payments to subsidize the District for interest payments. Average coupon rate is 5.05% and subsidized interest credit is 4.8% resulting in a .25% interest rate for the District. Final payment is due on June 30, 2027. As a result of the sequestration process required by the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, the credit payment amount is reduced by an amount equal to 8.7% of the subsidy payment beginning with the 2012/2013 fiscal year.
3. **NEW GENERAL OBLIGATION BOND DEBT:** On May 21, 2019, registered voters passed a General Obligation Bond Levy to provide \$16 million dollars toward replacing two buildings and renovating two others at Douglas High School. The estimated bond payment will be approximately \$1,041,400 for 2022-2023 with final payment due June 15, 2039.

**F. CAPITAL PROJECTS FUND 400:** (Pages 154-162)

1. In 2013/14 the board approved the \$44,400 rental income from First Student to be placed in this fund.
2. On May 21, 2019, registered voters passed a \$16,000,000 General Obligation Bond Levy that sold for \$17,688,499 to replace two buildings and renovate two others at Douglas High School. The State of Oregon provided an additional \$4 million through an OSCIM grant and on January 16, 2020 the board committed to an additional \$525,000 towards the project to increase the gym size and seating of the new gym.
3. The District further acknowledges a need to maintain and improve buildings and grounds. The district has been committed to transferring funds for major building and ground improvements over the last several years. Estimated Fund Balance for Buildings and Grounds is \$2,000,000.
4. On April 21, 2022, the board committed \$750,000 toward the new band/music buildings at MES and WMS, the new library building at MES and District Office/Board room on MES grounds.