

2021-2022 Lewiston – Altura School District Budget Information

April 11, 2022

April 11, 2022: 2021-22 Recommended Amended Budget

Fund	Revenues	Expenditures	Difference
01 – General Fund	\$ 9,185,892	\$ 9,634,697.00	(-\$ 448,805)
02- Food Service	\$ 597,486	\$ 586,185	\$ 11,301
04- Community Services	\$ 471,208	\$ 479,782	(-\$ 8574)
06 – Construction (Reserve Fund)	\$ 0	\$ 237,133	6/30/21 Fund Balance: \$ 607,064
07- Debt Service	\$ 504,139	\$ 489,750	\$ 3,746
30- Student Activities	\$ 144,555	\$ 144,555	Individual funds can carry over.
Total All Funds	\$ 10,903,280	\$ 11,572,102	

June 28, 2021: 2021-22 Approved Budget

Fund	Revenues	Expenditures	Difference
01 – General Fund	\$ 9,251,923	\$ 9,237,553	+ \$ 14,370
02- Food Service	\$ 593,525	\$ 556,290	+ \$ 37,235
04- Community Services	\$ 420,001	\$ 427,245	-\$ 7,244
06 - Construction	\$ 0	\$ 147,073	-\$ 147,073
07- Debt Service	\$ 493,521	\$ 489,775	+\$ 3,746
30- Student Activities	\$ 220,000	\$ 220,000	\$ 0
Total All Funds	\$ 10,980,970	\$ 11,079,936	-\$ 98,966

2021-22 Budget Notes

- Pandemic Related Funding: See attachment
- Budget reflects new contracts and wages for staff.
- Community Education has an approx. \$94,000 fund balance to absorb the budgeted deficit. Must work towards making preschool and Cardinal Club budgets balanced.
- Fund 06 – Construction: Budget reflects no revenue because of the FY21 transfer from Fund 07. (Stadium Lights: \$206,000)
- **Deficit in General Fund is not sustainable.**

Student Enrollment Data

School Year	Total # of Resident Students Served	Total Number of Students Open Enrolled IN (Total)	# of Resident Students Open Enrolled OUT
2020-21	511	176 (687)	67
2019-20	540	166 (706)	67
2011-12	581	167 (748)	88
2001-02	702	111 (813)	32

April 2022 Class Sizes

Kdg	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	Total
36	31	41	35	36	39	48	55	59	63	72	57	85	621

ISD 857 Pandemic Related Funding Summary: April 2022

Name of Grant	General Description of Purpose	Finance Code	Expiration Date	Total Award	2019-2020 2020-2021 Total Spent	2021-22 Estimated Amount to be Spent	2022-23 Estimated Amount of Carry Over
SAMIHS (Summer)	Summer Academic and Mental Health Support	150	9/30/2022	\$23,434	\$9,159.46	\$14,274	
ESSER I*	COVID-19 related needs	151	9/30/2022	\$78,589	\$68,908.05	\$9,159.46 (Immanuel Lutheran balance)	
GEER *	Governor's Emergency Relief Fund – Technology & Summer School	153	9/30/2022	\$14,123	\$12,383.65	\$1,739.85 (Immanuel Lutheran balance)	
Corona Relief Funds*	Flexible	154	12/30/2021	\$186,735	\$186,735*		
ESSER II 90%	Broad- maintaining operations and staffing in face of declining revenue	155	9/30/2023	\$425,327	\$260,577	\$164,750	
Homeless	Specific and urgent needs of students experiencing homelessness	159	9/30/2024	Eligible for \$1956			
ESSER III 80%	Broad- maintaining operations and staffing in face of declining revenue	160	9/30/2024	\$761,180		\$384,020	\$377,160 (\$95,000 bus)
ESSER III 20% Learning Loss	Activities that address lost learning time. Programs to work directly with students (outside of regular school day)	161	9/30/2024	\$191,045		\$50,000	\$141,045
COVID Testing	Health Services staff, supplies, materials, air purifier	170	6/30/2022	\$40,000		\$21,258	\$18,742
Pandemic Enrollment Loss	Flexible- funding awarded for enrollment loss	171	6/30/2023	\$15,207		\$15,207	
Summer 2022	Expanded Learning for Summer 2022	163	8/31/2022	\$32,233		\$32,233	

* Shared with Non-Public Schools

2022-23 Budget

- Senior Class = 85/Incoming Kdg = estimated 33
- Estimate 10 additional 9th graders from non-publics
- 42 enrollment decrease in # of students x \$8500 = **\$357,000 estimated decrease in revenue**

2022-23 Budget Changes Anticipated (A Starting List)

Increase Revenues

- Increase in athletic/activities fees
- Increase funding on the formula

Increased Expenses

- Salary/Wage increases
- Inflation – fuel, food, materials and supplies
- English Language Learning Services/Support
- Curriculum Materials

Reduction in Expenses (this will likely increase prior to 2022-23 budget approval)

- 3-5 fewer workdays for most unlicensed staff
- Reductions in number of positions/reassignments
- Gifted/Talented- programming within \$10,000 in revenue (\$30,000 reduction in spending)
- Savings if new hire/reassignment is lower salary vs 2021-22 teacher in the same position
- More

2023-24/Long term Possible Reductions

- Multigrade K-6 classrooms/Increase class sizes
 - Close Altura building (reduction in operating expenses)
 - Eliminate/Reduce FTE Positions
 - School Bus/Van Replacement Cycle delay
 - Curriculum materials replacement delay
 - Elimination of specific HS activities/athletic programs
 - Graduation requirements, structure of HS Schedule
 - Reductions in number of MS/HS electives
 - Increase fees again
-
- **NOTE: Voter approved Operating Levy: Currently \$51/student expires 2025.**