



Fiscal Year 2024-25*

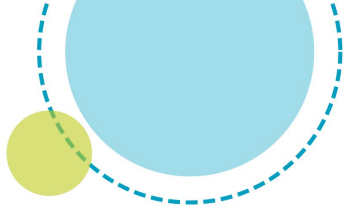
Budget Update

February 27, 2024

Mark Mathers, Chief Financial Officer

Jeff Bozzo, Budget Director

** Fiscal year beginning on July 1, 2024, and ending June 30, 2025*



WCSD PROMISE

We will know every student by
NAME, STRENGTH and NEED

so they graduate prepared for the future they
choose and we will deliver on this promise in
partnership with our
FAMILIES and COMMUNITY.



Agenda

1. Strategic Plan Budget Update
2. FY 2024-25 General Fund Preliminary Budget Estimate
3. English Learners Weighted Funding
4. Nutrition Services

Strategic Plan Budget Update

Status of Strategic Plan Budget

- District Leadership has continued to meet to discuss the major themes presented on January 23rd, along with areas that the Board requested to be reviewed.
- The team has reviewed and refined proposals that align with the goals and actions in the Strategic Plan.
- Staff will present recommendations to the Board on March 12th.

Approved Items from January 23rd

	Cost	Strategic Plan Budget	Weighted Funding	One-Time Cost in Current Fiscal Year
Fixed teacher allocation for Dual Language program	\$100,000	X		
Child Find expansion	\$1,200,000	X		
504/health plan software module	\$157,000	X		
Eliminate/waive fees for AP, IB, and Dual Enrollment programs	\$1,100,000	X		
Learning Facilitators	\$2,200,000		X	
Campus Supervisors at high schools	\$365,000		X	
Maintain Dean and Assistant Principal ratios at middle schools	\$1,100,000		X	
Supplies and materials	\$211,000			X
District website upgrade	\$316,000			X
Audio enhancement systems	\$2,200,000			X
Expansion of Promethean Boards to all remaining classrooms	\$3,500,000			X
English Learners technology and professional development	\$810,500			X

Other Approved Items Since July 1, 2023

	Cost	Strategic Plan Budget
P-3 Program Coordinator	\$163,000	X
Investigator Positions	\$175,000	X

FY 2024-25* General Fund Preliminary Budget Estimate

** Fiscal year beginning on July 1, 2024, and ending June 30, 2025*

General Fund Estimate

Revenue and Related Cost Changes	(in millions)
Per pupil increase from \$9,243 to \$9,705	\$27.3
Enrollment decrease (1,150 students)	\$(11.1)
Investment Earnings increase – ongoing; any “excess” interest earnings will be used for one-time costs	\$0.4
Indirect Cost Revenue decrease (due to end of ESSER) & continued funding of 2 indirect cost-funded positions	<u>\$(1.4)</u>
Total Revenue Changes	\$15.2

Cost Changes	(in millions)
Salary & Benefit changes (step increases, negotiated cost-of-living adjustments, turnover savings, etc.)	\$11.3
Estimated health insurance increase (8%) – will update this estimate as we know more	\$2.0
Debbie Smith – costs for Principal, Assistant Principal and Secretary (half-year) and other costs related to planning for opening of school	\$0.3
Increase Contingency Account to 1%, per Board Policy 3051. This will be used to fund the post-Count Day allocations bank.	\$1.7
Inflationary increases, including utilities and Property & Casualty insurance	<u>\$1.6</u>
Total Cost Changes	\$16.9

Projected General Fund Surplus/(Deficit)	\$<u>(1.7)</u>
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General Fund Estimate

- Staff will continue to refine estimates and develop options to close the \$1.7 million gap.
- Staff will review critical needs of departments that were not considered as part of the \$10 million allocation to implement the Strategic Plan.
- However, due to the funding gap, there will be limited (or no) funding for these items.
- Recommendations will be presented to the Board in April.

General Fund – Future Years

- In accordance with Board policy, the Business Office prepares a multi-year forecast of the General Fund.
- We will want to avoid increasing our annual commitments beyond what we can afford in the intermediate term.
- In future years, the District faces the following cost and revenue pressures:
 - Opening of Debbie Smith CTE Academy High School
 - Decreased Enrollment
 - Continued lower birth rates / high housing prices
 - Mater Academy
 - Potential second Doral Academy campus

English Learners Weighted Funding

Proposals for EL Weighted Funding

New Position Requests

Proposed Request	FTEs	(in millions)
Reduce EL student to teacher ratio from 70:1 to 60:1	29	\$2.9
Restructure EL Facilitator service to schools (all schools will receive EL Facilitator support)	<u>(5)</u>	<u>(\$0.5)</u>
Total EL Teacher Changes	24	\$2.4
Add new Pre-K programs and teacher assistant positions*	36	\$2.2
Add EL Programming Coordinators	4	\$0.6
Add 1 Translation/Interpretation Coordinator and 4 Translation/Interpretation Specialists to provide translation services	<u>5</u>	<u>\$0.4</u>
Total Other Positions	46	\$3.2
Total	69	\$5.6

*New Pre-K programs and teacher assistant positions will be rolled out in a phased approach, based on projected ability to fill and staff programs.

Proposals for EL Weighted Funding

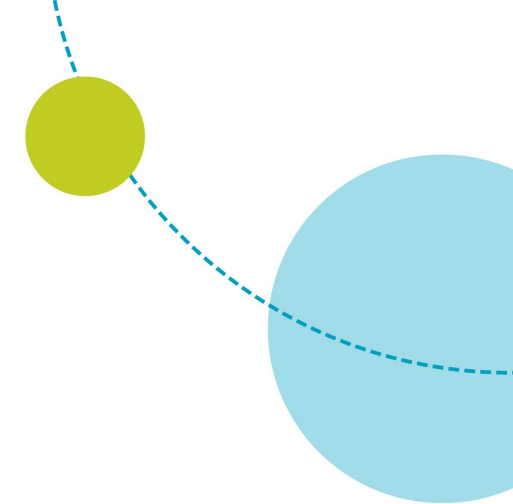
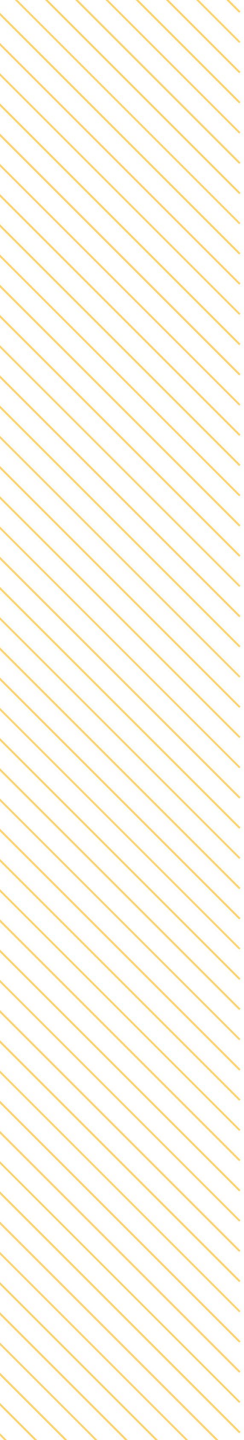
Maintain Current Programs and Cost Shifts from Grants

Proposed Request	FTEs	(in millions)
Maintain Current Newcomer Center Staffing	7	\$0.7
Maintain ESSER-funded PreK programming set to expire 6/30/24	<u>7</u>	<u>\$0.6</u>
Total Maintain Current Programs	14	\$1.3
Shift Teacher Assistants from Title III to EL Weighted Funding	27	\$1.2
Shift PreK programming from Early Childhood Grant*	25	\$2.3
Shift PreK programming from ECLIP Grant*	<u>10</u>	<u>\$0.9</u>
Total Cost Shifts from Grants	62	\$4.4
Total	76	\$5.7

*Cost Shifts from Early Childhood grants would be to stabilize funding of positions and provide flexibility in those grants to expand on other programming costs. This will likely be a phased rollout based on how/when other programming costs can be expanded.

Summary of EL Proposals

Proposed Request	FTEs	(in millions)
New Positions		
Reduce EL student to teacher ratio from 70:1 to 60:1	29	\$2.9
Restructure EL Facilitator service to schools (all schools will receive EL Facilitator support)	(5)	(\$0.5)
Add new Pre-K programs and teacher assistant positions	36	\$2.2
Add EL Programming Coordinators	4	\$0.6
Add 1 Translation/Interpretation Coordinator and 4 Translation/Interpretation Specialists to provide translation services	<u>5</u>	<u>\$0.4</u>
Total New Positions	<u>69</u>	<u>\$5.6</u>
Maintain Current Programming & Cost Shifts		
Maintain Current Newcomer Center Staffing	7	\$0.7
Maintain ESSER-funded PreK programming set to expire 6/30/24	7	\$0.6
Shift Teacher Assistants from Title III to EL Weighted Funding	27	\$1.2
Shift PreK programming from Early Childhood Grant	25	\$2.3
Shift PreK programming from ECLIP Grant	<u>10</u>	<u>\$0.9</u>
Total Maintain Programming & Cost Shifts	<u>76</u>	<u>\$5.7</u>
Grand Total	145	\$11.3



Nutrition Services

History of Universal Free Lunch

- At the onset of the COVID-19 pandemic in March 2020, the U.S. Department of Agriculture provided waivers for free school meals.
- In June 2022, Nevada's Interim Finance Committee approved \$75 million of American Rescue Plan funds for free school lunches for the 2022-23 school year.
- In December 2022, additional ARP funds were approved to fund an additional year of universal free school meals for the 2023-24 school year.
- During the 2023 Legislative Session, Assembly Bill 319 was passed by the Legislature and would have extended free school lunches through the 2024-25 school year, but the bill was vetoed by the Governor.

Nutrition Services Fund – Current Status

- Current estimated Net Position (aka fund balance) as of 6/30/24 is \$13.9 million.
 - Our Net Position has built up due to higher reimbursement rates under the Universal Free meal program.
 - This allows us an opportunity to spend down this balance, but it is important to do that in a sustainable way.
- Intermediate Issues/Downside Risk of Decreased Enrollment
 - As an enterprise fund, Nutrition Services revenues are directly impacted by decreasing enrollment.
 - At the same, reductions in staffing at schools is very difficult. It takes a certain level of staffing to support school operations no matter what the enrollment is.

Nutrition Services Fund - Options

- Current fiscal year (FY 2023-24) is the last year of universal free meals.
 - The cost for the District to provide universal free meals is \$6.7 million per year.
 - We are mitigating against the end of universal free meals by:
 - Covering the full cost of meals for students in the “Reduced” category
 - We have expanded the CEP program to schools at a 40% ISP rate.*
- Community Eligibility Program (CEP) is a way for District to provide free breakfast and lunch to all students at a school based on federal guidelines.
- Other options considered over the last year include improvements to food quality, as well as further investments in equipment and Central Kitchen staff expansions.

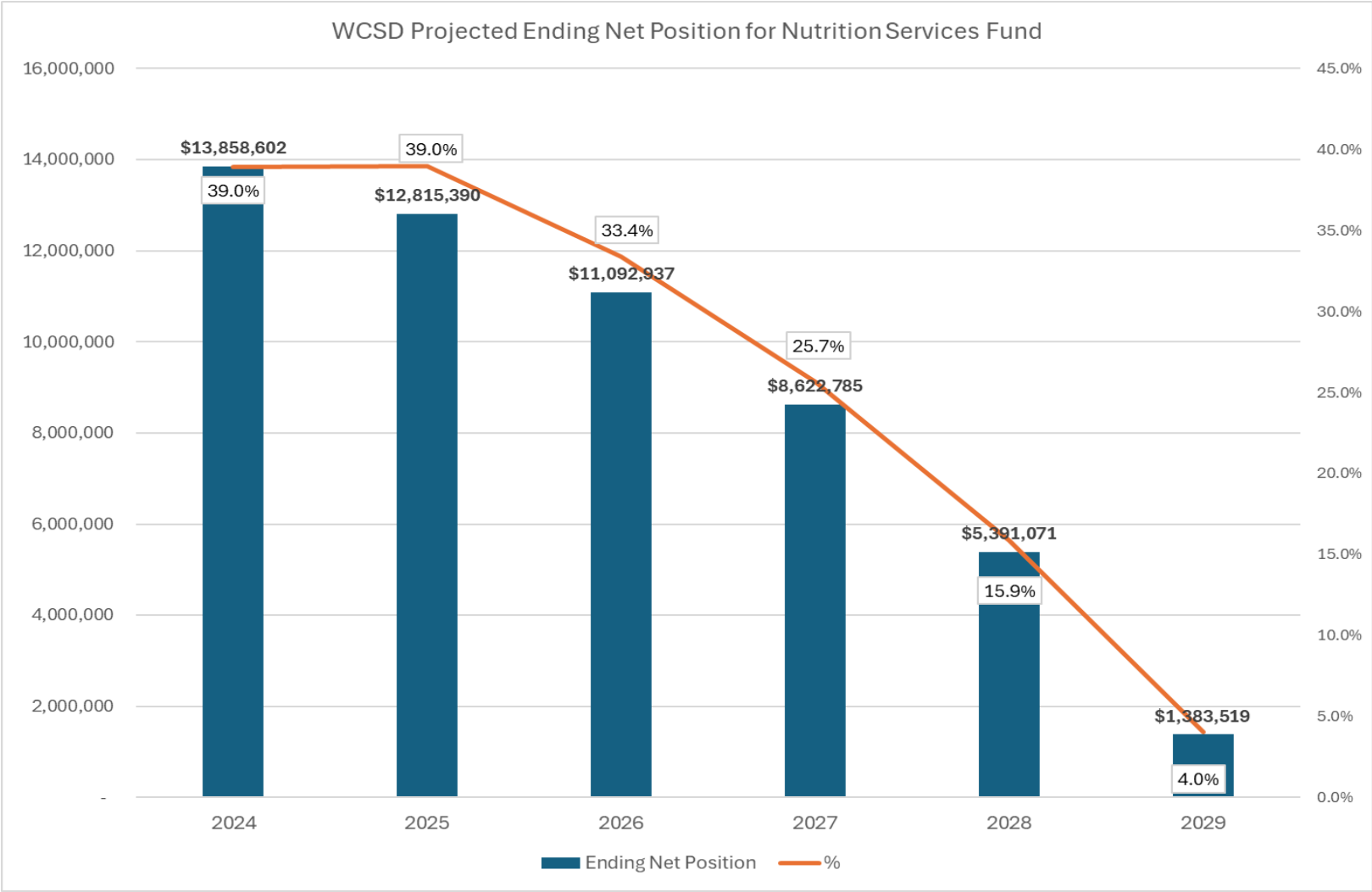
**ISP is the percentage of the student body automatically certified for free school meals due to their participation in certain federal benefits programs, like the Supplemental Nutrition Assistance Program (SNAP).*

Nutrition Services Recommendation

- Options:
 - a. Expand CEP schools to provide students with free meals.
 - Lower the ISP % to 35%, currently 7 additional schools, which will provide meals to approximately 2,700 students, at a cost of \$500,000 per year.
 - b. Enhance food quality at \$500,000 per year, to include more fresh fruits and vegetables and enhanced protein options.
 - c. Other operational efficiencies and investments
- Recommendation: Expand CEP in Fiscal Year 2024-25* by including schools at an ISP rate of 35% or more (currently 7 additional schools to provide free meals to 2,700 students).

We are taking an incremental approach in order to consider greater CEP expansions in the future.

Nutrition Services Multi-Year Projection



- *This analysis is a projection of the net position of the fund based on expanding CEP to 35% ISP.*
- *It assumes decreased enrollment each year.*
- *No changes to meal reimbursement rates or CEP rates were assumed.*
- *No increases to food costs were assumed either, however.*
- *No staffing changes were assumed.*

*The status of this fund will be evaluated on a regular basis to include any nutrition program updates at the federal or state level that will impact the fund.



Recommendations and Next Steps

Superintendent's Recommendations

1. Approve English Learners weighted funding proposals and authorize Superintendent to implement staffing changes as part of the Spring hiring process.
2. Approve recommendation for Nutrition Services CEP expansion.

Approved costs and positions from today's meeting will be built into the Fiscal Year 2024-25 Tentative Budget, which will be presented to the Board on April 9th.

Timeline and Next Steps

- Staff will begin implementing any decisions from today’s meeting (i.e. including positions in upcoming hiring period, purchasing one-time items, etc.)
- Executive Leadership Team will continue to meet and review major themes, along with Board feedback, to provide recommendations at upcoming Board meetings.

Milestone	Date
Recommendations for Strategic Plan Implementation	March 12 th
Virtual Budget Forums	March
Tentative Budget Work Session	April 9 th (Tentative Budget must be filed by April 15 th)
Budget Update	May 14 th
Hearing on Tentative Budget and Final Budget Work Session	May 28 th (Final Budget must be filed by June 8 th)