

Don't spend too much because now we really can't make a decision, so, please keep in mind ESSER, and the \$7 million we should expect to see this next year as a way to fund our supplemental activities and additional things we want to do in a way to make sure that M&O and capital don't get destroyed during this pandemic recovery. This will be the last piece I talked about average teacher salaries, without considering 301 for next year are up 25% since 2018. In 2018 Our teacher salary average was \$36,019.00. This next year it'll be \$44,924.00, that is without considering any sort of 301. We are still working on coming up with a uniform policy for our stipends and the way they pay out based on work and equity, but just so you have an idea of the type of compensation our employees are actually receiving in this current year. This chart shows every classification of a salaried employee, what their base rate is and what they're making, on average, with stipends considered. So, you see in our current year, our teachers with stipends make an average salary of \$52,347.00 and if you look at their average salary without stipends, they're at \$44,338.00 so we can assume that about \$7000.00 On average, each teacher earns above their base salary, and so we knew the board was interested in some numbers like that. There's more to come when we move into stipends, but that's what our compensation is looking like. I'll take any questions.

Mr. Jacks- I thought it was interesting comparison when you look at 2018 versus where we are now. That's just a huge change in salaries for pretty much everyone across the board.

Mr. Jacks- Any comments or question from other board members?

Mrs. Weisser- It's a reflection of the good staff and all the good work you've been doing here.

Ahron- We have a great team.

Mr. Jacks- I would have to say exactly the same thing. The work that's been done by you and your staff and the district staff, schools, everybody's worked together to really put us in a very, very favorable situation financial

Mrs. Shumway- I think it's important also to notice that a lot of the things that KUSD can get done is because these people are going above and beyond and doing real work, and we're compensating them with stipends, but this just shows you the difference between the base pay and we're getting from stipends tells you how much extra they are doing for our district so as to be commended as well.

Ahron- Some stipends aren't attached to extra work, though many of them are and you're absolutely correct. There are some large chunks of stipend compensation that's only tied to employees showing up. 301, mainly, it's good to note that moving forward with the new 301 rules we can actually discuss tying into their salaries for real, and coming up with numbers that we want to tie to teacher salaries on a regular basis instead of through a stipend, but that's the next year.

Ahron's presentation-

To: KUSD Governing Board

From: Ahron Sherman, KUSD Finance Director

RE: Proposed FY22 Expenditure Budget

FOR AGENDA

Approve FY22 KUSD expenditure budget.

FOR PACKET

First thing to consider here is that at the time of writing this, the state has yet to approve its budget. However, several key aspects of school finance have emerged, and the state finally provided its budget form two weeks ago.

Things that still need to be finalized prior to adopted budget approval in July:

1. We still need to officially set our tax rates; that will happen in the next couple of weeks. We do not expect any sort of substantial increase or decrease, so we have set the rates flat for the proposed budget.
2. Federal grant revenue needs to be reported; currently the numbers reported are placeholders.
3. Still need to finalize teacher salary increases, a max of 1.25 percent, through the Teacher Compensation Fund. We hope to have that officially approved and finalized by the July meeting, but are prepared to use a revision to finalize in September if needed.

Enrollment:

1. The proposed budget assumes a five percent increase to enrollment. You can see here the trend from pre-pandemic to now, and where our assumption comes from. If we come up short, revenue and budget capacity decreases. If reality exceeds our expectations, revenue will increase.

1. Average Daily Membership:		Prior Year	Budget Year
	2020 ADM	2021 ADM	2022 ADM
Attending	6,512.428	6,097.484	6,371.000

- In relation to revenue, there is currently an increase to the Classroom Site Fund (301) from just over \$400 per student ADM to \$733 per student ADM. In addition, the new rules to 301 combine all the buckets into one, and free up funds for expenses that we not allowed in the past. The district recommends a year of stakeholder led conversation and strategy work to come up with a new Classroom Site Fund plan. For the current year, we recommend maintaining the status quo of prior years. Expect extensive communication on this area moving forward.
- Lastly, the current base rate provided is \$4,305 per pupil ADM. The slight increase here is related to inflation.

Budget

- Based on our last revision, we nailed the numbers moving into the new year. Reserve cash is down to \$2.5 million, as we already reported, and the budgets line up with all discussions of the past few months.

Please keep in mind that this is a much tighter budget than the last few years, but it’s also much more direct in multiple areas. Also, our ESSER funds will supplement and grow our district objectives for the next couple of years.

Teacher Salaries

- Average teacher salaries without considering 301, are up 25 percent in since 2018 – currently standing at \$44,924, up from \$36,019 in 2018.
- The district is still working on its uniform stipend plans for the future, but it’s important to report here that if you consider all stipends paid to staff along with their salaries, district compensation tells an even more lucrative story.

AVERAGE SALARY INCLUDING STIPENDS BY CLASSIFICATION			
Classification	2020-2021 BASE	2020-2021 AVG	Daily Rate
Teachers	\$ 37,075.00	\$ 52,347.58	\$ 353.70
Teachers on Assignment	\$ 50,000.00	\$ 55,708.84	\$ 368.93
Dean of Students	\$ 57,923.00	\$ 61,885.00	\$ 409.83
Instructional Coaches	\$ 47,075.00	\$ 61,289.19	\$ 405.89
Counselors	\$ 46,065.00	\$ 62,748.28	\$ 387.34
Coordinators (School Lvl)	\$ 55,000.00	\$ 67,300.00	\$ 410.37
Assistant Principals	\$ 57,923.00	\$ 67,994.56	\$ 395.32
Principals	\$ 69,300.00	\$ 82,904.06	\$ 460.58
Manager Ones	\$ 48,426.00	\$ 51,910.00	\$ 198.89
Manager Twos	\$ 60,000.00	\$ 64,450.00	\$ 245.99
Coordinators (District Lvl)	\$ 65,000.00	\$ 69,110.21	\$ 383.95
Speech Pathologists	\$ 62,000.00	\$ 73,081.56	\$ 483.98
Psychologists	\$ 65,000.00	\$ 70,335.81	\$ 423.71
Directors	\$ 80,000.00	\$ 85,894.01	\$ 329.10
Assistant Superintendent	\$ 90,000.00	\$ 112,520.42	\$ 431.11
Superintendent	\$ 100,000.00	\$ 126,484.22	\$ 484.61

Motion to approve proposed FY21/22 M&O and District Additional Assistance expenditure budgets was made by Mrs. Weisser

Motion was seconded by Mrs. Young

Motion passed in favor 4-0

- Adjourn @ 10:18 am

Motion to adjourn was made by Mr. Jacks

Motion was seconded by Mrs. Young

(Action)

Dr. Charles Lucero, President

Mr. Roger Jacks, Vice President