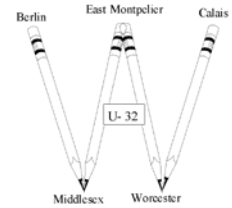


Washington Central Unified Union School District

WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.

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Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Jennifer Miller-Arsenault, Interim Superintendent
RE: FY 23 General Fund Budget Draft #3
DATE: January 6, 2022

Review: Budget Development began in October with the first of four Community Forums, each featuring a presentation from members of the Leadership Team, followed by small group discussions intended for the community to offer direct feedback to the Board and Leadership Team through guided questions. Following an initial presentation of a Level Service Budget, the Board provided guidance to the Leadership Team for development of the next draft of the budget.

Using the Board guidance, community forum feedback and staff input, the Leadership Team developed Draft #2 and #2A of the FY 23 General Fund Budget, prioritizing caring for the wellbeing of our students, staff, community and buildings. Draft #2 increased Net Education Spending by 3.77%. Draft #2A, which included proposed new initiatives, increased the Net Education Spending by 4.38%.

Draft #2A addressed the following parameters set by the Board:

- Social and Emotional Learning (SEL)
- Multi-Layered System of Supports (MLSS), including professional learning for teachers.
- Hardening for cybersecurity.
- Reinvigoration of the Music Program at Calais and Berlin.
- Under the Excess Spending Threshold of \$19,977.

Update: Further direction from the Board received at the December 15th meeting, requested that the FY 23 General Fund Budget Draft #3 include the initiatives proposed in Draft #2A as well as:

- Increases to School Board Member Stipends.
- Additional support for Art at Calais and Berlin.
- Review the possible need for a Special Educator, primarily at Berlin Elementary.
- Continued support for the Equity Scholar in Residence.

FY 23 General Fund Budget Draft #3

Draft #3 Summary: The FY 23 General Fund Budget Draft #3 requests the board approve a budget that includes the following new/expanded services and proposed use of fund balance as revenue offsets:

- EMES Music Teacher .20 FTE Increase
- CES/BES Music Teacher .10 FTE Increase
- CES/BES Art Teacher .20 FTE Increase
- EMES Classroom Teacher 2.0 FTE Increase (1.0 FTE offset using fund balance)
- U-32 Social Studies Teacher .60 FTE Increase
- District Special Educator 1.0 FTE Increase
- Equity Scholar in Residence (offset using fund balance)

Expenditures

FY 2022 = \$34,984,949

FY 2023 = \$36,169,267

\$ Increase = +\$1,184,318

% Increase = +3.39%

Revenues

FY 2022 = \$7,192,658

FY 2023 = \$7,348,250

\$ Increase = +\$155,592

% Increase = +2.16%

Net Budget Increase

Net Expense Increase = \$1,184,318

Net Revenue Increase = -\$ 155,592

Net Budget Increase = +\$1,028,726

% Increase = +2.94% - * Note: this is the percentage the district previously used as "Net Impact On Taxes". This compares the net budget increase to the prior year's expenditure budget.

Net Education Spending

FY 2022 = \$27,792,291

FY 2023 = \$28,821,017

\$ Increase = +\$1,028,726

% Increase = +3.70% - *Note: this compares the net budget increase to the prior year's net education spending, which is what the tax rate is based upon.

Local Spending Per Equalized Pupil (estimated at 1,423.57)

FY 2022 = \$19,415

FY 2023 = \$20,246

\$ Increase = +\$831

% Increase = +4.28%

FY 23 General Fund Budget Draft #3

Next Steps:

The School Board

- Provide feedback to the Leadership Team on the FY 23 General Fund Budget – Draft #3.
- Review the tax rate projections provided, based upon the FY 23 General Fund Budget – Draft #3.
- Provide guidance on possible uses of fund balance to reduce the tax rate.
- Vote to approve and warn the FY 23 General Fund Budget or choose to finalize the budget work at the January 19th Board meeting. The absolute last day to warn the vote and public hearing is January 28, 2022; but this does not allow much time for printing the annual reports.
- Coordinate the physical signing of the warning. The Chair or other designated board member must physically sign the warning for publication.
- Develop a communication plan including the 2022 Annual Report, District Website, Social Media, FPF and other channels to educate the community on the budget.

The Leadership Team

- Respond to feedback from the Board.
- Update information for publication in the 2022 Annual Report, on the district website, social media, FPF and other channels to support the Board.
- Share any Board communications on social media as directed.
- Prepare and publish the warning as directed by School Board Vote.