



Preliminary Budget 2021-22

Trevor Greene, Superintendent

Becky Nissen, Executive Director of Finance

July 27, 2021, Board Meeting



2021-22 Preliminary Budget – Overview of All Funds

	General Fund	Associated Student Body Fund	Debt Services Fund	Capital Projects Fund	Transportation Vehicle Fund
Estimated Beginning Fund Balance	\$ 30,000,000	\$ 619,433	\$ 14,337,145	\$ 4,200,000	\$ 628,000
Total Revenue & Other Financing	\$ 284,505,000	\$ 732,411	\$ 9,407,000	\$ 20,000	\$ 500,000
Total Expenditures	\$ (283,805,000)	\$ (771,692)	\$ (9,400,000)	\$ (3,080,000)	\$ (1,075,000)
Transfer To Other Funds	\$ (700,000)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues/ Other Financing Over (Under) Expenditures and Transfers Out	\$ -	\$ (39,281)	\$ 7,000	\$ (3,060,000)	\$ (575,000)
Estimated Ending Fund Balance	<u>\$ 30,000,000</u>	<u>\$ 580,152</u>	<u>\$ 14,344,145</u>	<u>\$ 1,140,000</u>	<u>\$ 53,000</u>



General Fund 2021-22 Preliminary Summary of Changes to Revenues & Expenditures

Estimated Beginning Fund Balance (9-1-2021)	\$ 30,000,000
Revenue State: (Changes)	
K-3 Class Size 20.11 to 17.5	\$ 3,749,583
General Apportionment	\$ (1,689,095)
TBIP, HI CAP, and LAP	\$ 26,532
Special Education	\$ (100,258)
Transportation	\$ 392,260
LEA	\$ (538,461)
Total State	\$ 1,840,561
Local Levy Revenue:	\$ 540,997
Revenue Federal: (NEW)	
ESSER II	\$ 19,984,822
ARP	\$ 13,198,800
Title I (Increase)	\$ 2,435,443
Total Federal	\$ 35,619,065
Total Changes to State, Local and Federal	\$ 38,000,623
Expenditures: (Changes)	
Technology Increases and District Wide Insurance Increase	\$ 2,500,000
K-3 Hiring (20.11 to 17.50) (30 Cert Staff x \$122,820)	\$ 3,684,600
Additional Counselors (8 FTE) Mental Health Support	\$ 1,088,429
28 Additional YEA Staff to support Learning Recovery	\$ 2,296,386
36 Additional positions across all other groups	\$ 2,605,336
Building Budget Allocations ESSER II	\$ 4,539,179
Learning Recovery 10 Point Framework	\$ 21,286,693
Estimated Total Changes to Expenditures	\$ 38,000,623
ESTIMATED NET CHANGE TO FUND BALANCE	\$ -



10-POINT FRAMEWORK PRIORITIES

1. REOPEN SCHOOLS SAFELY FOR IN-PERSON LEARNING	<ul style="list-style-type: none"> • Implement public health protocols to mitigate risk school settings, optimized for local guidance and conditions • Ensure sufficient COVID testing is available for school staff and students, including tracking and reporting. • Accelerate vaccinations for all teachers and school staff who desire them, as well as students when available. • Provide and upgrade air filtration systems and when feasible whole buildings. 	<p>19%</p>
2. PROVIDE PHYSICAL, MENTAL HEALTH AND WELL-BEING SUPPORTS	<ul style="list-style-type: none"> • Ensure access to support services that meet the social and emotional, physical, and mental health needs of students as an integral part of the education system. • Implement holistic, “light-weight” assessments to determine status of all students’ social, emotional, and academic and mental health. 	<p>11%</p>
3. ADDRESS COVID LEARNING GAPS FOR ALL STUDENTS	<ul style="list-style-type: none"> • Address learning gaps caused by COVID-19 through extended learning (including afterschool and summer programs), tutoring, mentoring, or other methods. • Target “intensive supports” to students most impacted by the pandemic, including but not limited to struggling students, English learners, students experiencing homelessness, students without internet access, and students with disabilities. • Deploy scalable personalized learning, instruction, and support. 	<p>11%</p>
4. ADDRESS ATTENDANCE, ENGAGEMENT, AND STUDENT TRANSITIONS	<ul style="list-style-type: none"> • Develop new attendance policies and attendance funding mechanisms. • Engage or re-engage students who have disengaged from the education system or experienced chronic absenteeism. • Access guidance for implementing early warning systems to identify chronically absent students or students who require additional supports. 	<p>11%</p>



10-POINT FRAMEWORK PRIORITIES - CONTINUED

<p>5. ENSURE HIGH SCHOOL STUDENTS STAY ON A PATH TO POSTSECONDARY</p>	<ul style="list-style-type: none"> • Mobilize “credit recovery supports” to high school students who are behind in credit accumulation and/or graduation requirements. • Target specific transitions support for K-12/postsecondary pathways: postsecondary planning and advising, FAFSA completion, and application supports. • Expand access to dual enrollment and other early college and career experiences to build student momentum. 	<p>11%</p>
<p>6. ENSURE HIGH QUALITY CURRICULUM & INSTRUCTION</p>	<ul style="list-style-type: none"> • Ensure all teachers and students have access to high-quality instructional materials. • Ensure all teachers have access to effective professional development for implementing and using high-quality instructional materials, across education delivery models. 	<p>7%</p>
<p>7. EXPLORE AND IMPLEMENT NEW EDUCATION DELIVER MODELS</p>	<ul style="list-style-type: none"> • Support states and districts to explore and effectively implement new learning delivery models that have emerged in the pandemic. This may include but not be limited to student-centered and personalized learning, or hybrid or digital learning. • Support states and districts as they pursue new and innovative teaching and learning models. 	<p>11%</p>
<p>8. CLOSE THE DIGITAL DIVIDE</p>	<ul style="list-style-type: none"> • Provide broadband access, digital learning platforms, and devices to all school buildings and student/families homes. • Ensure both one-time investments have ongoing commitments and support for sustainability. • Provide cybersecurity measures and training to ensure secure learning environments. 	<p>5%</p>
<p>9. CREATE BALANCED ASSESSMENT & ACCOUNTABILITY SYSTEMS</p>	<ul style="list-style-type: none"> • Support states and districts to build balanced assessment systems that provide meaningful and actionable data throughout the school year. • Improve accountability and reporting systems to more accurately identify student learning needs and target resources to where they are most needed. 	<p>7%</p>



10-POINT FRAMEWORK PRIORITIES - CONTINUED

10. RECRUIT AND RETAIN TALENTED EDUCATOR WORKFORCE	<ul style="list-style-type: none">• Develop and implement high-impact strategies for retaining current talent and recruiting aspiring teachers and education professionals at the state, district, school and classroom.• Focus on programs and policies (or the removal of policies) to diversify the educator workforce.	7%
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4 Year Forecast – General Fund

	21/22	22/23	23/24	24/25
Enrollment	15,711	15,711	15,711	15,711
Estimated Beg. Fund Balance	\$30,000,000	\$30,000,000	\$25,168,022	\$20,002,306
Levy Revenue	\$14,871,045	\$15,604,163	\$16,228,330	\$16,529,549
LEA Revenue	\$16,280,649	\$15,993,746	\$15,506,821	\$15,387,157
All Other Revenue	\$253,353,419	\$244,904,943	\$248,257,029	\$230,226,795
Total Revenue	\$284,505,113	\$276,502,852	\$279,992,180	\$262,143,501
Expenditures	(\$283,805,113)	(\$280,634,830)	(\$284,457,896)	(\$264,747,946)
Transfer to Debt Services	(\$700,000)	(\$700,000)	(\$700,000)	(\$700,000)
Net Revenue/Expenditures : Over/(Under)	\$0	(\$4,831,978)	(\$5,165,716)	(\$3,304,445)
Estimated Ending Fund Balance	\$30,000,000	\$25,168,022	\$20,002,306	\$16,697,861



4 Year Forecast – Other Funds

<u>ASB</u>	21/22	22/23	23/24	24/25
Estimated Beg. Fund Balance	\$619,433	\$580,152	\$540,282	\$499,814
Revenue	\$732,411	\$743,398	\$754,549	\$765,867
Expenditures	(\$771,692)	(\$783,268)	(\$795,017)	(\$806,942)
Estimated Ending Fund Balance	\$580,152	\$540,282	\$499,814	\$458,739

<u>DEBT SERVICES</u>	21/22	22/23	23/24	24/25
Estimated Beg. Fund Balance	\$14,340,000	\$14,292,000	\$13,842,489	\$13,268,318
Revenue	\$9,352,000	\$9,400,489	\$9,575,829	\$9,744,756
Expenditures	(\$9,400,000)	(\$9,850,000)	(\$10,150,000)	(\$10,350,000)
Estimated Ending Fund Balance	\$14,292,000	\$13,842,489	\$13,268,318	\$12,663,074

<u>CAPITAL PROJECTS</u>	21/22	22/23	23/24	24/25
Estimated Beg. Fund Balance	\$4,422,600	\$1,342,600	\$1,343,600	\$1,344,600
Revenue	\$20,000	\$1,000	\$1,000	\$1,000
Expenditures	(\$3,100,000)	\$0	\$0	\$0
Estimated Ending Fund Balance	\$1,342,600	\$1,343,600	\$1,344,600	\$1,345,600

<u>TRANSPORTATION</u>	21/22	22/23	23/24	24/25
Estimated Beg. Fund Balance	\$628,500	\$38,500	\$40,500	\$42,500
Revenue	\$510,000	\$502,000	\$502,000	\$502,000
Expenditures	(\$1,100,000)	(\$500,000)	(\$500,000)	(\$500,000)
Estimated Ending Fund Balance	\$38,500	\$40,500	\$42,500	\$44,500



Analysis of the District's 2021-22 Preliminary Budget

- **Strengths**
 - ESSER II and ARP Federal Funding to support Learning Recovery
 - Adequate Fund Balance to meet Board Policy 1000.2.3
 - Working on Aligning Resources to the Strategic Plan
- **Weaknesses**
 - Dependence upon General Fund for Large Maintenance Projects
 - Continued Gap in Dedicated Revenue for Special Education
- **Opportunities**
 - ESSER II/ARP authorize supplanting to maintain the integrity of District Operations
 - Future Capital Levy
- **Threats**
 - Enrollment Fluctuations
 - Dependence on Local Effort Assistance (LEA)
 - Covid-19 Variances



Investments for 2021-22 Preliminary Budget

- **Teaching and Learning Focus**
 - Learning Recovery to align with the 10 Point Framework
- **Mental Health Supports for Students**
 - Hiring additional Counselors, Nurses & MTSS Staff
- **K-3 class size reduction from 20.11 to 17.50**
- **Technology will continue the 1:1 devices for all students**
- **Beginning work on the new YSD Health Cooperative**
- **Systems-wide Equity Audit to identify bright spots and key challenges**



Questions?

**Final Budget Adoption is
scheduled for August 17, 2021**

Thank You

