



## **Final Budget 2021-22**

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**Becky Nissen, Executive Director of Finance**  
**August 17, 2021, Board Meeting**



# 2021-22 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	\$ 14,340,000	\$ 4,422,600	\$ 1,778,000
Total Revenue & Other Financing	\$ 284,505,113	\$ 732,411	\$ 9,352,000	\$ 20,000	\$ 510,000
Total Expenditures	\$ (283,805,113)	\$ (771,692)	\$ (9,400,000)	\$ (3,100,000)	\$ (2,250,000)
Transfer To Other Funds	<u>\$ (700,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues/ Other Financing Over (Under) Expenditures and Transfers Out	<u>\$ -</u>	<u>\$ (39,281)</u>	<u>\$ (48,000)</u>	<u>\$ (3,080,000)</u>	<u>\$ (1,740,000)</u>
Estimated Ending Fund Balance	<u><u>\$ 30,000,000</u></u>	<u><u>\$ 580,152</u></u>	<u><u>\$ 14,292,000</u></u>	<u><u>\$ 1,342,600</u></u>	<u><u>\$ 38,000</u></u>



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

Estimated Beginning Fund Balance (9-1-2021)	\$ 30,000,000
<b>Revenue State: (Changes)</b>	
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)
<b>Total State</b>	<b>\$ 1,840,561</b>
<b>Local Levy Revenue:</b>	<b>\$ 540,997</b>
<b>Revenue Federal: (NEW)</b>	
ESSER II	\$ 19,984,822
ARP	\$ 13,198,800
Title I (Increase)	\$ 2,435,443
<b>Total Federal</b>	<b>\$ 35,619,065</b>
<b>Total Changes to State, Local and Federal</b>	<b>\$ 38,000,623</b>
<b>Expenditures: (Changes)</b>	
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
<b>Estimated Total Changes to Expenditures</b>	<b>\$ 38,000,623</b>
<b>ESTIMATED NET CHANGE TO FUND BALANCE</b>	<b>\$ -</b>



## 10-POINT FRAMEWORK PRIORITIES

<b>1. REOPEN SCHOOLS SAFELY FOR IN-PERSON LEARNING</b>	<ul style="list-style-type: none"><li>• Implement public health protocols to mitigate risk school settings, optimized for local guidance and conditions</li><li>• Ensure sufficient COVID testing is available for school staff and students, including tracking and reporting.</li><li>• Accelerate vaccinations for all teachers and school staff who desire them, as well as students when available.</li><li>• Provide and upgrade air filtration systems and when feasible whole buildings.</li></ul>	19%
<b>2. PROVIDE PHYSICAL, MENTAL HEALTH AND WELL-BEING SUPPORTS</b>	<ul style="list-style-type: none"><li>• 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.</li><li>• Implement holistic, “light-weight” assessments to determine status of all students’ social, emotional, and academic and mental health.</li></ul>	11%
<b>3. ADDRESS COVID LEARNING GAPS FOR ALL STUDENTS</b>	<ul style="list-style-type: none"><li>• Address learning gaps caused by COVID-19 through extended learning (including afterschool and summer programs), tutoring, mentoring, or other methods.</li><li>• 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.</li><li>• Deploy scalable personalized learning, instruction, and support.</li></ul>	11%
<b>4. ADDRESS ATTENDANCE, ENGAGEMENT, AND STUDENT TRANSITIONS</b>	<ul style="list-style-type: none"><li>• Develop new attendance policies and attendance funding mechanisms.</li><li>• Engage or re-engage students who have disengaged from the education system or experienced chronic absenteeism.</li><li>• Access guidance for implementing early warning systems to identify chronically absent students or students who require additional supports.</li></ul>	11%



## 10-POINT FRAMEWORK PRIORITIES - CONTINUED

5. ENSURE HIGH SCHOOL STUDENTS STAY ON A PATH TO POSTSECONDARY	<ul style="list-style-type: none"> <li>• Mobilize “credit recovery supports” to high school students who are behind in credit accumulation and/or graduation requirements.</li> <li>• Target specific transitions support for K-12/postsecondary pathways: postsecondary planning and advising, FAFSA completion, and application supports.</li> <li>• Expand access to dual enrollment and other early college and career experiences to build student momentum.</li> </ul>	11%
6. ENSURE HIGH QUALITY CURRICULUM & INSTRUCTION	<ul style="list-style-type: none"> <li>• Ensure all teachers and students have access to high-quality instructional materials.</li> <li>• Ensure all teachers have access to effective professional development for implementing and using high-quality instructional materials, across education delivery models.</li> </ul>	7%
7. EXPLORE AND IMPLEMENT NEW EDUCATION DELIVER MODELS	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Support states and districts as they pursue new and innovative teaching and learning models.</li> </ul>	11%
8. CLOSE THE DIGITAL DIVIDE	<ul style="list-style-type: none"> <li>• Provide broadband access, digital learning platforms, and devices to all school buildings and student/families homes.</li> <li>• Ensure both one-time investments have ongoing commitments and support for sustainability.</li> <li>• Provide cybersecurity measures and training to ensure secure learning environments.</li> </ul>	5%
9. CREATE BALANCED ASSESSMENT & ACCOUNTABILITY SYSTEMS	<ul style="list-style-type: none"> <li>• Support states and districts to build balanced assessment systems that provide meaningful and actionable data throughout the school year.</li> <li>• Improve accountability and reporting systems to more accurately identify student learning needs and target resources to where they are most needed.</li> </ul>	7%



10-POINT FRAMEWORK PRIORITIES - CONTINUED

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

<b><u>ASB</u></b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
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

<b><u>DEBT SERVICES</u></b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
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

<b><u>CAPITAL PROJECTS</u></b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
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

<b><u>TRANSPORTATION</u></b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
Estimated Beg. Fund Balance	\$1,778,000	\$38,000	\$40,000	\$42,000
Revenue	\$510,000	\$502,000	\$502,000	\$502,000
Expenditures	(\$2,250,000)	(\$500,000)	(\$500,000)	(\$500,000)
Estimated Ending Fund Balance	\$38,000	\$40,000	\$42,000	\$44,000





# Analysis of the District's 2021-22 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 in the 2021-22 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?

Thank You

