

BUDGET COMMITTEE

April 29, 2021

INTRODUCTIONS

role in community or district

history participating in a budget committee process

one thing you hope to learn today

AGENDA

budget committee roles and responsibilities
financial update with five-year forecast
budget outlook
discussion, questions and requests

MEETING NORMS

focused use of meeting time

orderly procedure

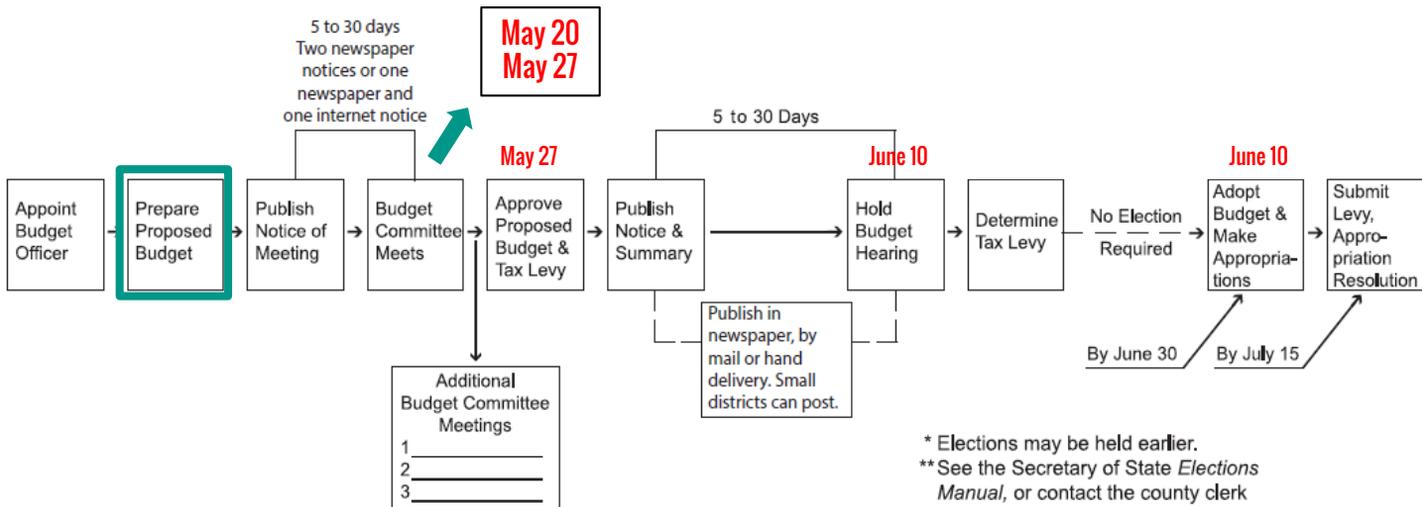
consider staff and district capacity and resources

respectful deliberation and conversation

BUDGET COMMITTEE

Roles and Responsibilities

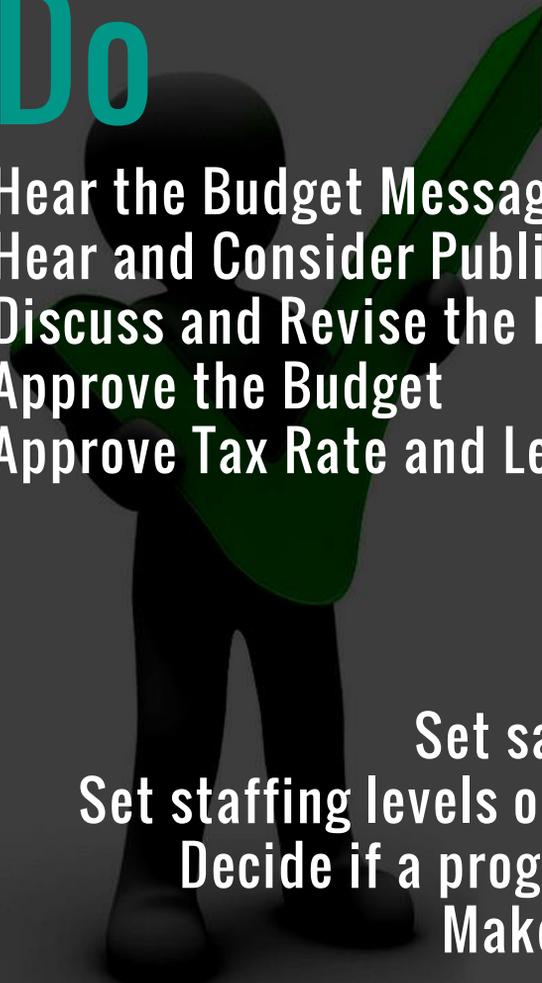
THE BUDGET PROCESS



* Elections may be held earlier.

** See the Secretary of State *Elections Manual*, or contact the county clerk for actual dates of filing.

Do



Hear the Budget Message

Hear and Consider Public Comment

Discuss and Revise the Budget as Needed

Approve the Budget

Approve Tax Rate and Levy Amount

Don't



Set salaries, benefits or contract terms

Set staffing levels or organization structure decisions

Decide if a program or service should be provided

Make or alter district goals or policies

PRE-MEETING TOPICS

- ✓ training on process, calendar, expectations
- ✓ preferences for rules, order, conduct, voting, etc.
- ✓ orientation on the district
- ✓ orientation on the budget document
- ✓ general discussion of goals, spending priorities
- ✓ general economic projections
- ✓ current or prior year budgets

- ✗ specific estimates or appropriation amounts
- ✗ whether to fund specific programs or expenditures
- ✗ whether to impose any tax levy, or amount of levy



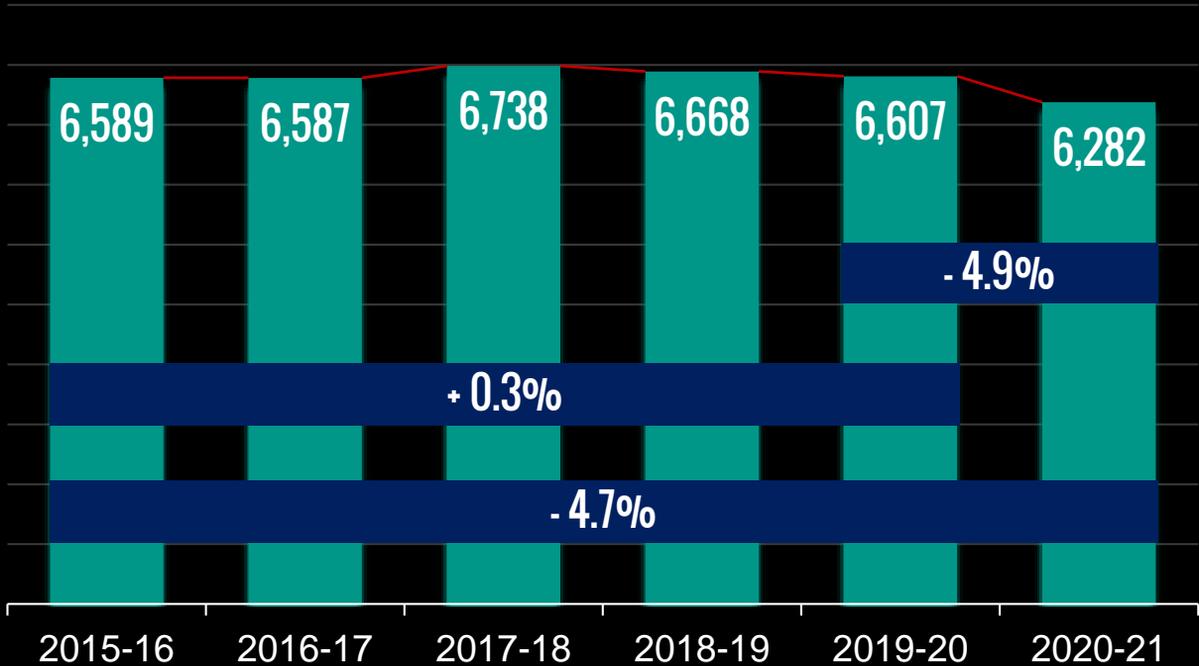
FINANCIAL UPDATE



STUDENTS, STAFF AND SPENDING
AT A GLANCE

STUDENT ENROLLMENT

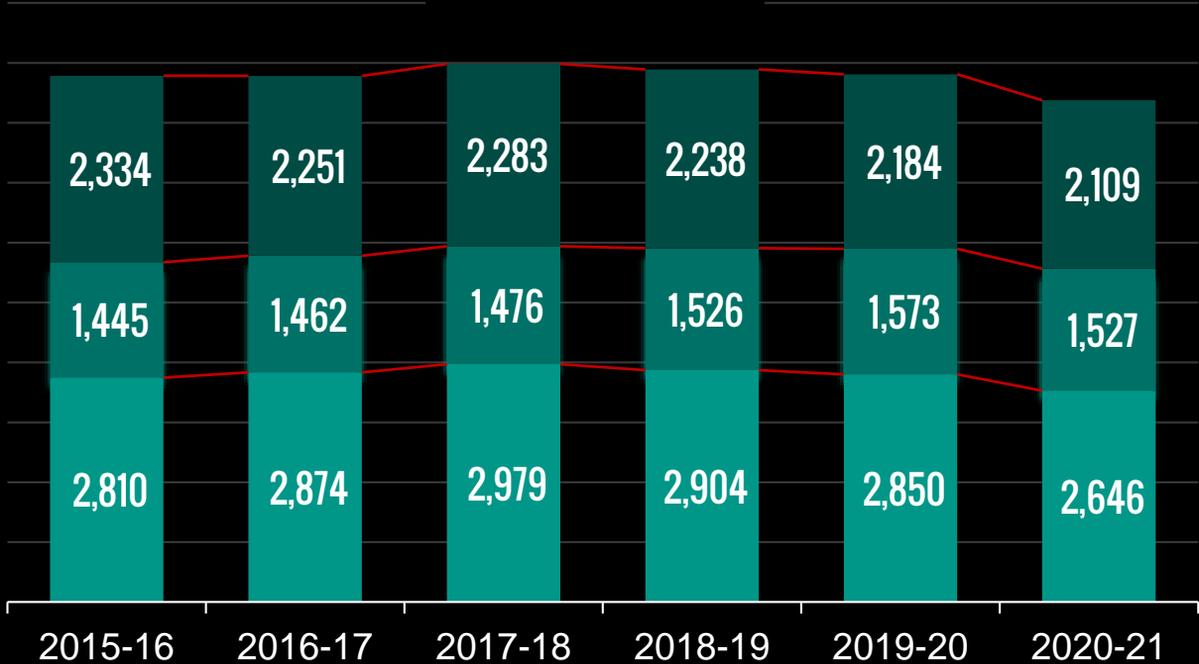
excludes Muddy Creek and YES House



STUDENT ENROLLMENT

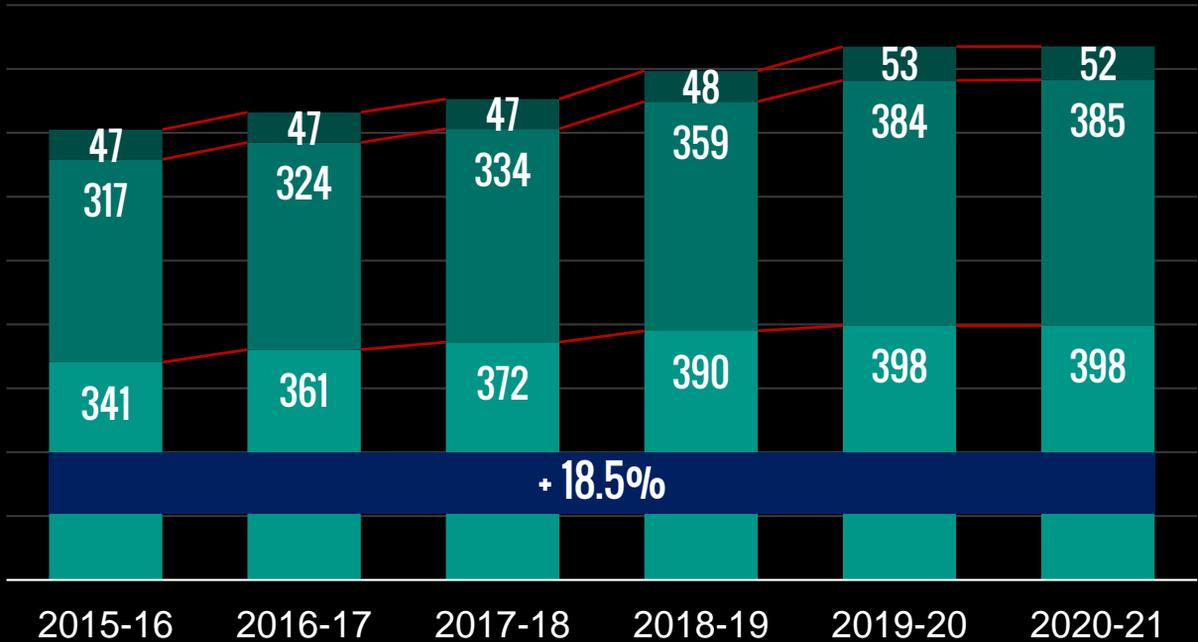
excludes Muddy Creek and YES House

■ K-5 ■ 6-8 ■ 9-12

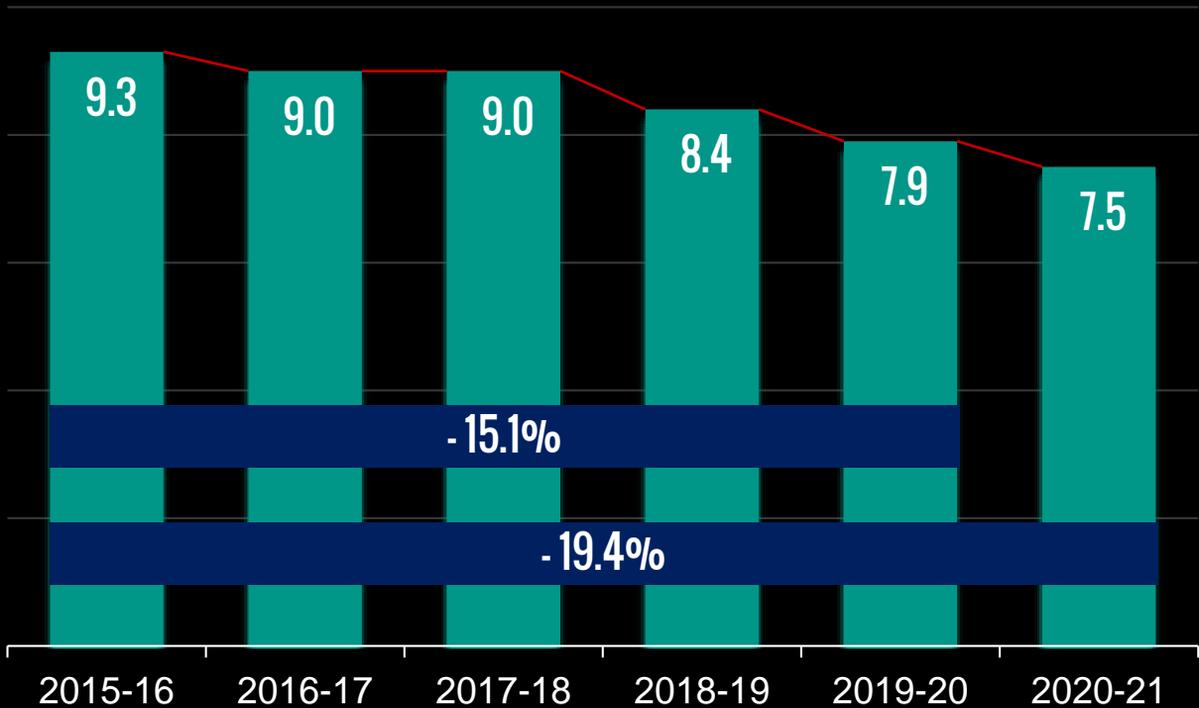


STAFFING (FTE)

■ Licensed ■ Classified ■ Non-Rep

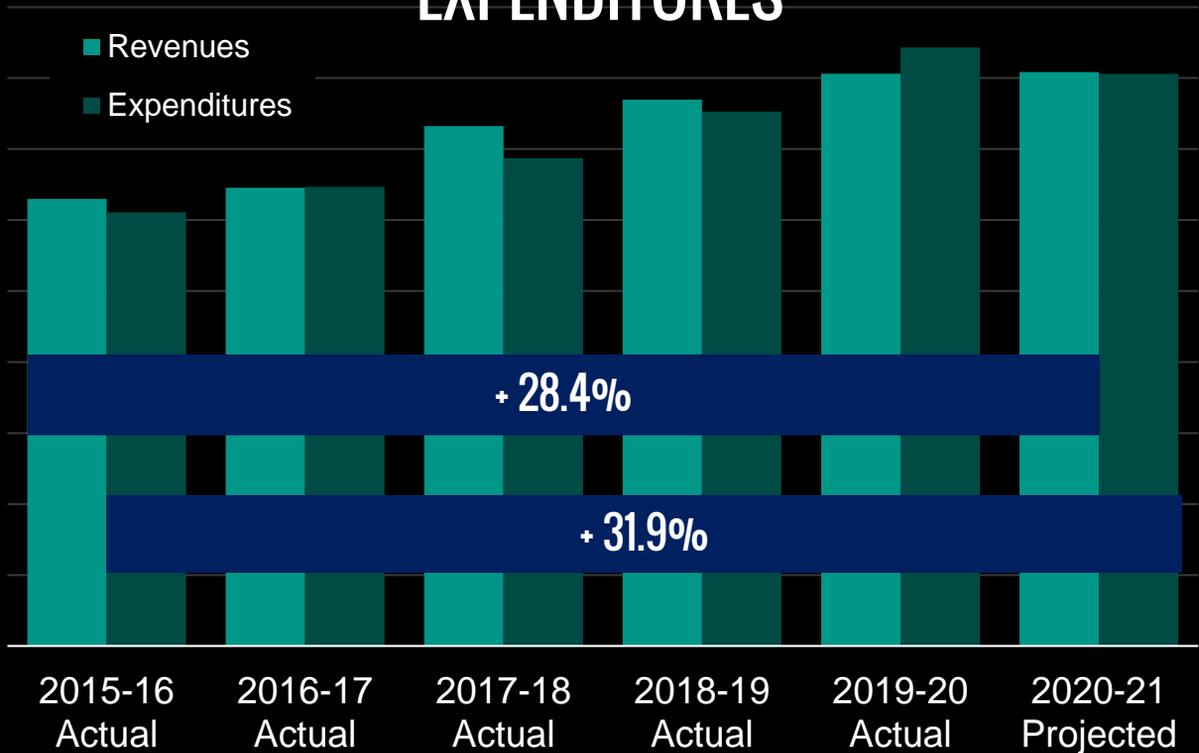


STUDENT : STAFF RATIO

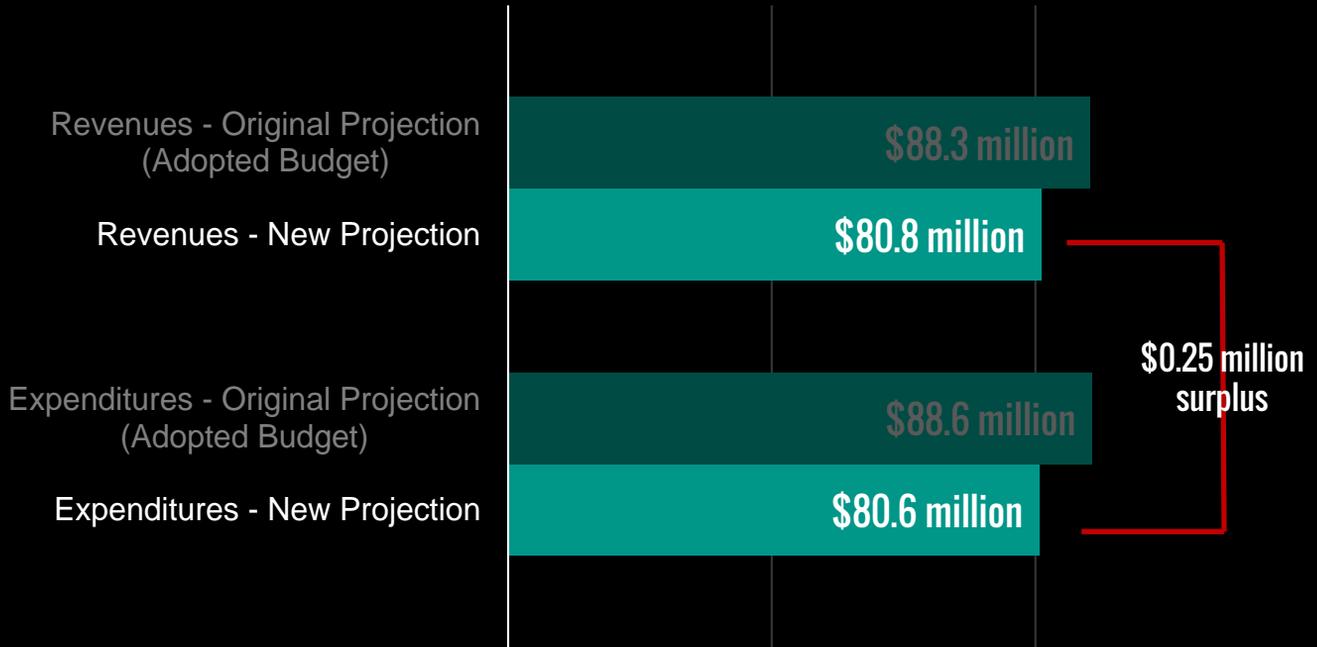


GENERAL FUND REVENUES & EXPENDITURES

■ Revenues
■ Expenditures

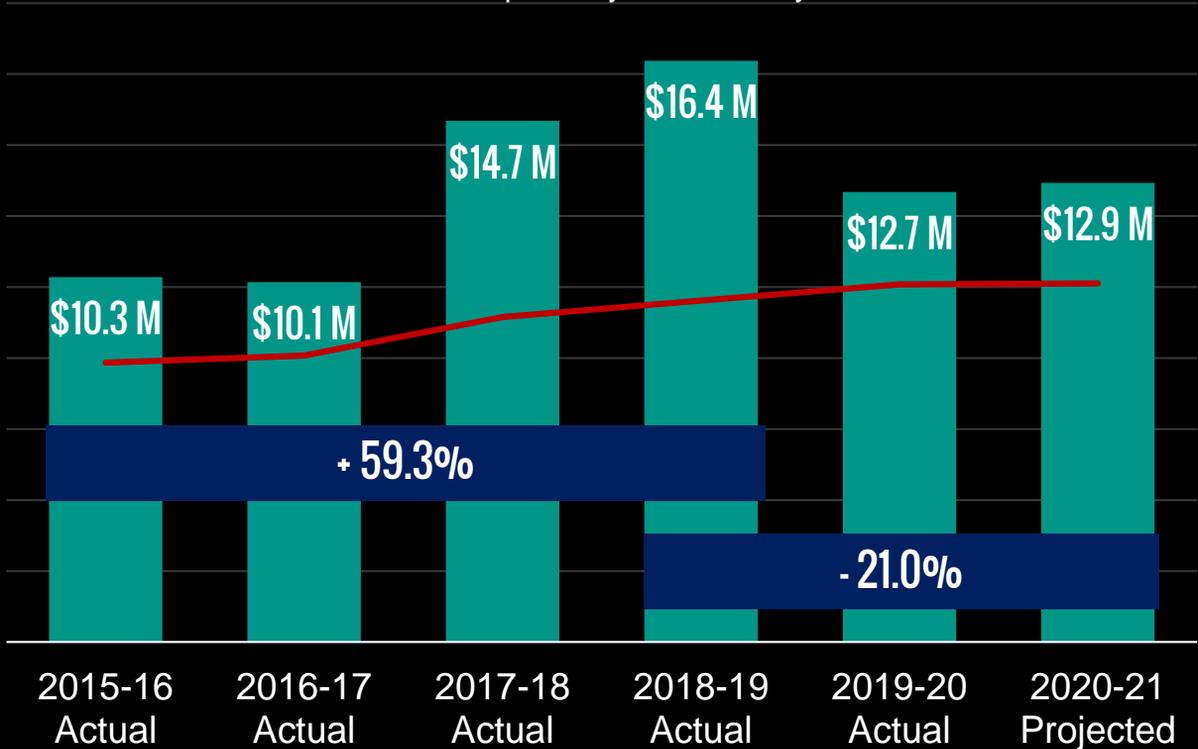


GENERAL FUND REVENUES & EXPENDITURES



GENERAL FUND RESERVES

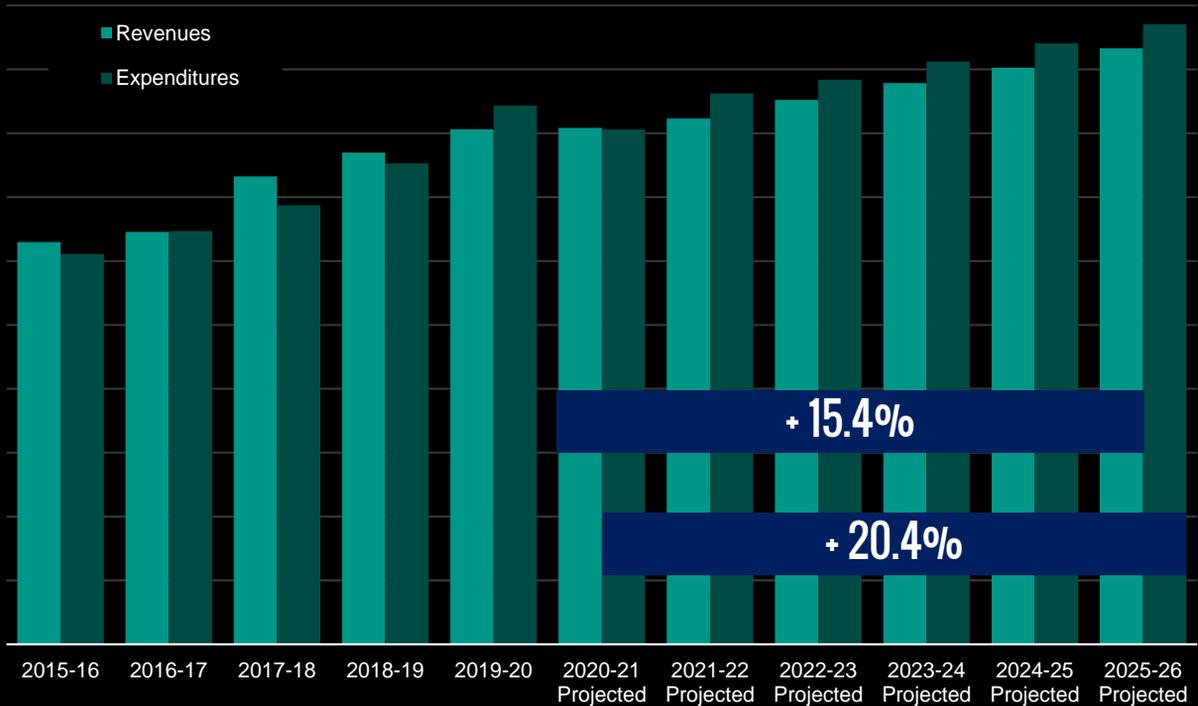
— Required by Board Policy





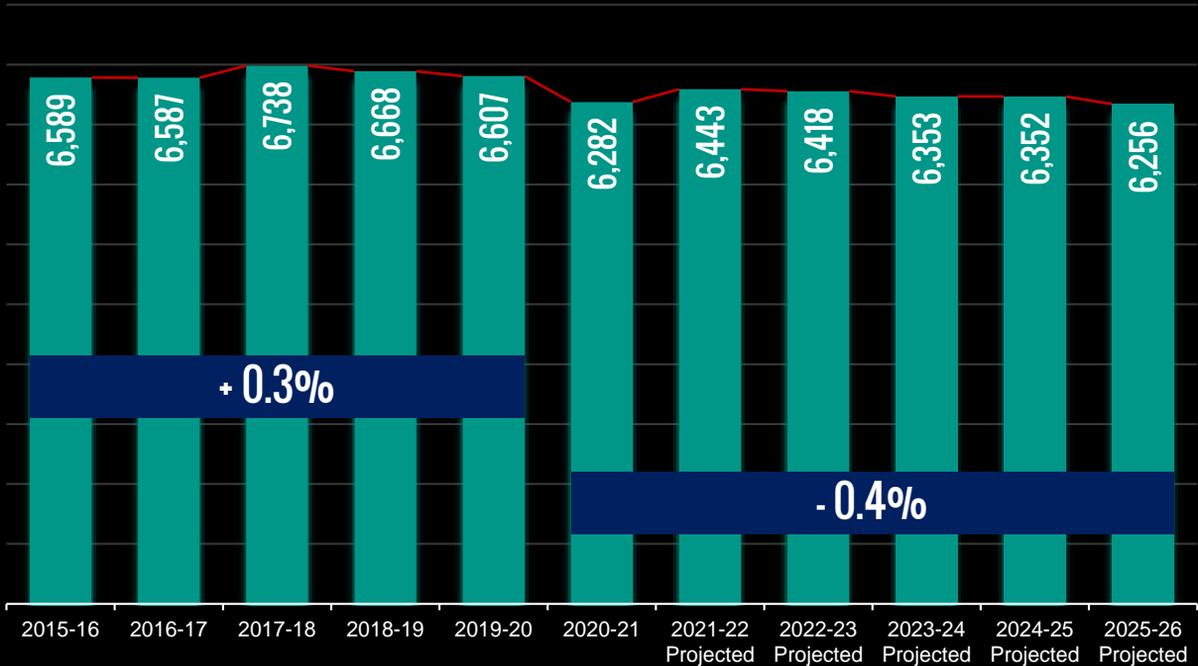
FINANCIAL FORECAST

GENERAL FUND REVENUES & EXPENDITURES



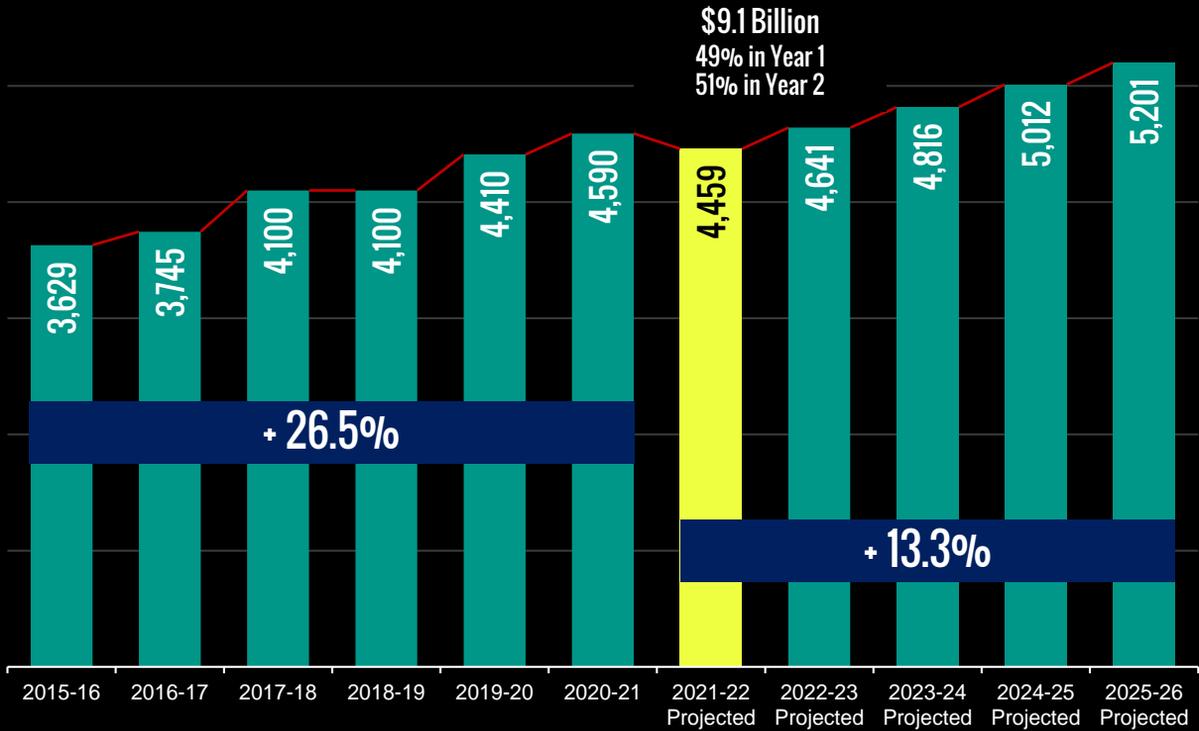
STUDENT ENROLLMENT

excludes Muddy Creek and YES House



STATE SCHOOL FUND ALLOCATION

in millions



GENERAL FUND PROJECTION SUMMARY

(in millions)

	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected
Beginning Fund Balance	\$12.68	\$12.93	\$10.29	\$10.65	\$10.98	\$11.28
Total Revenues	80.83	82.29	85.22	87.85	90.26	93.29
Operating Expenditures	80.58	86.24	88.39	91.19	94.08	97.03
Annual Operating Surplus (Deficit)	0.25	(3.95)	(3.17)	(3.34)	(3.82)	(3.74)
Corrective Action Required	-	(1.30)	(2.23)	(0.13)	(0.46)	-
Ending Fund Balance	12.93	10.29	10.65	10.98	11.28	11.66
% of Total Revenues	16.0%	12.5%	12.5%	12.5%	12.5%	12.5%

A glowing, spherical orb is held gently by two hands in a dark, shadowy environment. The orb emits a soft, warm light, creating a focal point in the center. The hands are positioned on either side of the orb, with fingers slightly curled as if supporting it. The background is almost entirely black, with some faint, indistinct shapes that suggest a desk or a workspace. The overall mood is one of focus, care, and perhaps a sense of holding something precious or significant.

BUDGET OUTLOOK

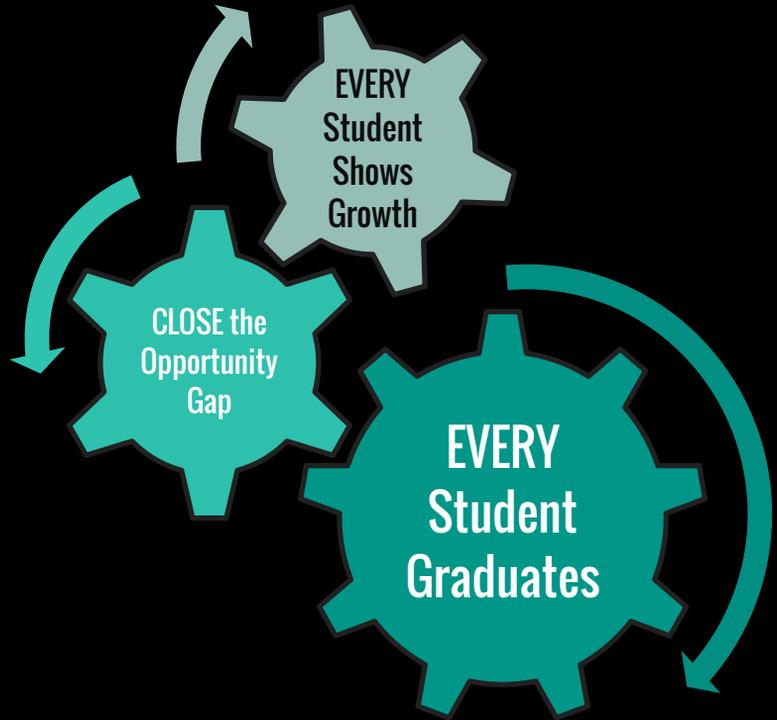
Student Achievement

Equitable Systems

Real-World Learning

Health & Wellness

**Long Range Facility
Planning**



BUDGET PARAMETERS

Goals for Student Outcomes Should Drive the Budget Process

Provide Every Student with Equitable Access and Opportunities

Decisions Should Be Informed By Data

Base Resourcing Decisions on the Total Value Created for Students

Critically Re-Examine Patterns of Spending

Take a Long-Term Perspective

Be Transparent

RESOURCES

state school fund allocation

GENERAL FUND PROJECTION SUMMARY

(in millions)

	\$9.1 Billion		\$9.3 billion		\$9.6 billion	
	2021-22 Projected	2022-23 Projected	2021-22 Projected	2022-23 Projected	2021-22 Projected	2022-23 Projected
Beginning Fund Balance	\$12.93	\$10.29	\$12.93	\$10.42	\$12.93	\$11.51
Total Revenues	82.29	85.22	83.32	86.29	84.86	87.90
Operating Expenditures	86.24	88.39	86.26	88.41	86.28	88.43
Annual Operating (Deficit)	(3.95)	(3.17)	(2.94)	(2.11)	(1.42)	(0.53)
Corrective Action Required	(1.30)	(2.23)	(0.42)	(2.06)	-	-
Ending Fund Balance	10.29	10.65	10.42	10.79	11.51	10.98
% of Total Revenues	12.5%	12.5%	12.5%	12.5%	13.6%	12.5%

OTHER RESOURCES

non-general fund state and federal funds



SIA



ESSER



SUMMER
LEARNING

PLAN FOR SUPPORTING EQUITABLE LEARNING RECOVERY

THE CHALLENGES WE ARE FACING

Unfinished Instruction	Social Isolation and Trauma	Systemic Inequities	Fiscal Uncertainty
			

THE ACTIONS WE ARE TAKING

1	Adapting Learning	2	Serving the Whole Child	3	Reorienting Resources
	Measuring and addressing unfinished instruction		Prioritizing mental health		Reorganizing staff and schedules
	Prioritizing students who have historically been marginalized		Strengthening social and emotional learning		Rethinking professional learning
	Enhancing instruction and blending learning		Providing other wrap around services		Investing in infrastructure and facility improvements

DISCUSSION
QUESTIONS
REQUESTS

NEXT MEETING

Thursday, May 20, 2021, 6:30 pm

Elect Officers

Receive Budget Message

Hear Public Comment

Discussion, Questions, and Requests for More Information