



2021-2022 School Year Budget Planning

APRIL 21, 2021

- 2021-2022 Budget Planning Principles and Priorities
- Budget planning assumptions
- Initial maintenance level budget
- Budget refinements and requests
- Next Steps

Budget Planning Principles

- Protect basic needs for educating the whole child
- Provide equitable distribution of resources that recognize the diverse needs of students
- Implement academic programming focused on closing the opportunity gap
- Maintain essential support services
- Meet legal compliance and educational standards
- Support the implementation and sustainability of the district's strategic plan

2021- 2022 Budget Planning Priorities

- Utilize strategies that support learning recovery and intervention supports for students impacted by the pandemic
- Restore contract workload provisions to support student learning and district operations
- Provide anti-racism and social emotional learning programs and services as well as integrate trauma informed practices within available resources
- Ensure that resources are allocated to support the district's equity resolution
- Restore elementary school day model and library programming
- Budget for committed, assigned and unassigned fund balance to meet the minimum fund balance of 5% of expenditures as specified in Policy 6022.

Enrollment:

- Assumption for an increase in enrollment

| | Budgeted Enrollment 2020-21 | Projected Enrollment 2020-21 | Estimated Enrollment 2021-22 |
|--------------------|--|---|---|
| Elementary Schools | 16,880 | 15,226 | 16,375 |
| Middle Schools | 4,570 | 4,409 | 4,394 |
| High Schools | 8,075 | 8,123 | 8,849 |
| Total | 29,525 | 27,758 | 29,618 |

Initial funding assumptions:

- 2022 levy collections (first ½ collections in April)
- IPD increase to funding of 2%
- Reduction of regionalization by 1%
- SEBB funding \$968 per funded position per month (currently \$1,000)
- Reduction of retirement contribution rate of 1.3% to 1.6%
- ESSER II and III federal funding
- Initial grant estimates
- Estimates to be adjusted as needed after adoption of the state budget

- Salaries and benefits
 - SEBB monthly rate of \$968
 - Reduction of retirement contribution rate of 1.3% to 1.6%
 - Steps
 - IPD or contracted increase to salary schedule
 - Restoration of workload provisions
 - Restoration of the elementary school week
- IPD increase to material supplies and other costs
- Equity resolution funding

Elementary initial staffing allocation assumptions:

- K-3 – Average class size of 18.3
- 4-6 - Average class size of 22.1
- Restore the Elementary school week schedule and the recommended specialist model

Secondary initial staffing allocation assumptions:

- Enrollment at each secondary school is relatively stable
- 7-8 – Average class size of 25.2
- 9-12 – Average class size of 25.2

Budget Planning – Maintenance Budget

| | 2019-2020 Budget | 2019-2020 Actual | 2020-2021 Budget | 2021-2022 Initial Maintenance Level |
|--------------------------------|---------------------|---------------------|---------------------|---|
| Levy | \$ 33.4 | \$ 32.8 | \$ 36.6 | \$ 52.6 |
| LEA Estimate | 16.0 | 16.4 | 13.4 | 9.1 |
| Apportionment* | 273.2 | 271.9 | 272.6 | 272.8 |
| State Special Purpose | 85.9 | 86.1 | 83.3 | 83.1 |
| Federal Grants | 37.1 | 33.4 | 48.9 | 59.9 |
| Other Revenue | 14.3 | 12.8 | 15.6 | 15.2 |
| Total Revenue | 459.9 | 453.4 | 470.4 | 492.7 |
| Maintenance Level Expenditures | | | | 506.8 |
| ESSER | | | | TBD |
| Total Expenditures | 461.9 | 432.3 | 482.1 | 506.8 |
| Net Operations | \$ (2.0) | \$ 21.1 | \$ (11.7) | \$ (14.1) |

- Adopted State budget
- Evaluate requests for additional needs:
 - Funding for school-based needs
 - Programmatic needs
 - Reorganizations
 - Needs due to COVID (PPE, Technology, etc.)
- Final grant allocation estimates
 - ESSER II and III expenditure plan development based on needs and allowable costs

- End of Legislative Session – April 25
- Implement initial spring staffing process
 - Review budget estimates
- Budget presentations and discussion
 - School Board Work Sessions April, May and June
 - Budget Forums May/June
 - Superintendent’s Recommended Budget June
 - School Board Adopted Budget August