

## District Accountability Meeting Notes

March 30th, 2022

### School District Funding and Budgeting - Ron Patera, CFO

- There are several different funding components that the school district receives funds from.
- The school finance act which was passed in 1994 (which CDE is looking at revamping) is made up of three different taxes. They are the local property tax, specific ownership tax, and equalization.
  - Property Tax looks at local property. When property tax is increased it does not mean we get more money, it means we get less money from the state to equal out how much we are supposed to receive.
  - ESD 27 mills for general operating expenses.
- Some of the different funding components that we receive are...
  - Grants: BEST, Safety, Title, GT, ESSER, GEER, etc
  - IDEA: is the Individuals with Disabilities Education Act
  - ECEA: is the Exceptional Children's Education Act
  - Tuition: from families for Preschool and Kids Club
  - Other: such as interest, fees, developers etc
  - Mill Levy Override
- There is also a one-time money funding...
  - An example of this would be a sudden inflex.
- Enrollment and trends
  - Last ten years: In the last ten years our enrollment has slowly been decreasing. We were at our lowest in the year 2020-2021 and that was due to Covid.
  - We are hoping our enrollment will reverse itself with all the new housing.
- Funds and their purposes:
  - General Funds: Pays for the day to day expenses, which included salaries, benefits, supplies, purchased services, transportation, maintenance, utilities, etc
  - Designated purpose grants fund: This pays for Title, GT, Library, etc.
  - Pupil Activity Fund: Athletics and activities
  - Food Service Fund: Breakfast and Lunch. The federal government has paid for it for the last two years. It is unknown whether it will continue to be paid for next year or not.

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- Self-Insurance Fund: Employee's health and dental premiums. Employee's get health, vision, dental, and life.
- Student Activity Fund: fundraisers / donations held by the PTCO
- Current General Fund:
  - We got an overview of the district's general fund 2021-2022 financial statement. Ron Patera went over it with the committee.
- Budgeting
  - Overestimate expenses: Ron Patera went over it with the committee
  - Underestimate revenues:
  - Schools create their own budget and how they want to spend it.
    - Each school is in charge of purchase, service, and supply. Each principal talks to Ron prior to purchasing their new curriculum.
    - If enrollment is projected to go down or up significantly, then adjustments are made up or down on the total amount available.
  - Building Principals share their capital needs
  - Finance staff have already been meeting with schools to discuss any budgetary changes for the 2022-2023 school year.
    - This includes curriculum and staffing needs
  - The School Finance Act has not been introduced, but JBC (Joint Budget Committee) staff has submitted recommendations.
    - JBC recommendation has already been changed by reducing the buy down of the Budget Stabilization Factor.
    - Districts do not normally know their funding until early to mid May.
    - Not getting funding until May makes it difficult for HR and Payroll to create reasonable compensation scenarios and get contracts to employees before summer break.
    - Not only does the district like to get contracts out to teachers prior to summer break, but the contracts have to be approved by the board.
    - Last day of legislative session is May 11, 2022
- The Mill Levy Override was discussed and how it is supporting different parts of our district.
  - Safety - Mike
    - We have an SRO (School Resource Officer) at the Middle and High School.
    - We were able to hire a behavior specialist.

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- Looking at a Vape Detection Sensor at EHS, and a lockdown and fire containment system at SHE
- Technology - Marty Silva
  - All schools are 1:1 with chromebooks from Kindergarten to 12th grade.
  - Greater entry to technology initiative
  - VR/AR kits
  - Programmable drones.
  - Marty gave us a breakdown of what each school has received.
- Staffing - Kin Shuman
  - We are trying to attract and retain support staff in a one time retention stipend for licensed and classified staff that was given in the fall of 2019. Also funds were used for one time hiring incentive for hard to fill positions in the 2019 school year.
  - There was an increase and compensation for licensed and classified staff beginning in 2019-2020 and continuing after that.