



*Woodland Park School District  
'Elevate Your Education'*

# **DAC BUDGET MEETING**

**June 9, 2021**

## Strategic Plan:

- ✓ Academic Success
- ✓ Educator Talent
- ✓ Social Emotional Growth
- ✓ Communication

## District Fiscal Health:

- ✓ Office of State Auditor monitors key financial ratios:
  - ✓ Asset Sufficiency: GF Assets over Liabilities
    - decreasing (purposefully) but strong
  - ✓ Debt Burden: analysis of revenue compared to debt payments
    - extremely strong
  - ✓ Operating Reserve: period of time reserves can cover future expenditures
    - decreasing (purposefully) but strong
  - ✓ Operating Margin: amount added to reserves for every \$1 of revenue
    - 2 consecutive years of expenditures exceeding revenues
  - ✓ Change in Fund Balance: monitors increases or decreases in FB
    - Below threshold (purposefully)



# District Fiscal Health:

Year	ASR	DBR	ORR	OMR	CFBR
2018	4.41	27.49	0.4429	0	0.01
2019	4.25	28.28	0.372	-0.03	-0.07
2020	3.14	28.4	0.3608	-0.01	-0.03



# Education Funding FY22:

<https://cosfp.org/wp-content/uploads/Education-Funding-2021-22.pdf>

## Per Pupil \$\$\$ Notes:

- ✓ State Impacts:
  - ✓ Legislative process continues (School Finance Act)
  - ✓ Combination of two School Finance Acts
  - ✓ Adjusted the 'Factors'
  - ✓ Supreme Court upheld Mill Levy Equalization plan
  - ✓ Budget Stabilization Factor restoration to FY 20
  - ✓ Concerns of a OYO economic impact
- ✓ Local Impacts:
  - ✓ Property Tax collection
  - ✓ Sales tax collection

## All Funds Revenue:

<b>FUND</b>	<b>JANUARY 2021 REVISED BUDGET FY 2021</b>	<b>JUNE 2021 PROPOSED BUDGET FY 2022</b>	<b>Increase (Decrease)</b>
General (10)	\$ 22,785,373	\$ 23,823,970	\$ 1,038,597
Risk Management (18)	\$ 372,833	\$ 401,401	\$ 28,568
Food Service (21)	\$ 1,290,166	\$ 896,287	\$ (393,879)
Designated Purpose Grants (22)	\$ 4,752,637	\$ 5,315,519	\$ 562,882
Pupil Activity Agency (23)	\$ 725,000	\$ 885,000	\$ 160,000
Transportation (25)	\$ 270,100	\$ 270,000	\$ (100)
<b>TOTAL REVENUES</b>	<b>\$ 30,196,109</b>	<b>\$ 31,592,177</b>	<b>\$ 1,396,068</b>

## General Fund Revenue:

- ✓ Program Funding Increase: \$802,646
  
- ✓ Other Recurring Increases: \$294,978
  - ✓ Sales Tax (↑\$273,805 to compensation)
  
- ✓ Other Non-Recurring Increases:  
(\$58,027)
  - ✓ CRF
  - ✓ Medicaid
  - ✓ Rural
  - ✓ Participation Fees
  - ✓ Interest Income
  - ✓ etc.
  
- ✓ TOTAL: \$1,038,597



## All Funds Expenditures:

<b>FUND</b>	<b>JANUARY 2021 REVISED BUDGET FY 2021</b>	<b>JUNE 2021 PROPOSED BUDGET FY 2022</b>	<b>Increase (Decrease)</b>
General (10)	\$ 24,005,008	\$ 24,473,852	\$ 468,844
Risk Management (18)	\$ 516,218	\$ 444,000	\$ (72,218)
Food Service (21)	\$ 1,033,316	\$ 991,838	\$ (41,478)
Designated Purpose Grants (22)	\$ 4,752,637	\$ 5,315,519	\$ 562,882
Pupil Activity Agency (23)	\$ 725,000	\$ 885,000	\$ 160,000
Transportation (25)	\$ 325,299	\$ 393,670	\$ 68,371
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,357,478</b>	<b>\$ 32,503,879</b>	<b>\$ 1,146,401</b>

## General Fund Expenditures:

- ✓ Approx. Operational Increases: ↓ \$102,613\*
  - ✓ Health & Dental (offset by transition credit)
  - ✓ Transportation (offset by FY21 Carryover)
  - ✓ Concurrent Enrollment (offset by Rural Funding)
  - ✓ Property/Liability Insurance ↓
  - ✓ Fuel & Utilities ↑

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	Fiscal Year 19-20	Fiscal Year 20-21	Fiscal Year 21-22 (projected)	+/-
<b>Per Pupil Funding</b>	\$8,150.75	\$7,835.94	\$8,460.17	↑ \$624.23
<b>Pupil Count</b>	2,296	2,056	1,861	↓ 195
<b>Funded Pupil Count</b>	2,325.3	2,236.3	2,123.1	↓ 113.2
<b>BS Factor</b>	(\$1,435,991)	(\$2,565,298)	(\$1,335,734)	↓ \$1,229,564
<b>Total Program</b>	\$18,946,402	\$17,523,679	\$18,326,325	↑ \$802,646
<b>Total GF Revenue</b>	\$23,979,891	\$22,785,373	\$23,823,970	↑ \$1,038,597

## Rural Funds (General):

- ✓ FY 21: \$325,954
  - ✓ All Staff OTP in March 2021
  
- ✓ FY 22: \$391,039
  - ✓ Capital Projects & Maintenance
  - ✓ Student Fee Relief
    - class fees
    - food service balances
  - ✓ Athletics/Activities Revenue Replacement & Support
  - ✓ Safety & Security Software/Equipment

## ESSER Funds (Grants):

- ✓ ESSER 1: \$218,375
  - ✓ expire 9/30/2022
  
- ✓ ESSER 2: \$889,325
  - ✓ expire 9/30/2023
  
- ✓ ESSER 3: \$1,997,298
  - ✓ expire 9/30/2024

# Allowable Uses of Funds



Activities	ESSER I CARES Act \$218,375	ESSER II CRSSA Act \$889,325	ESSER III ARP Act \$1,997,298
<a href="#">Allowable Activities</a>	Any activity related to preventing, preparing for, and responding to COVID-19.	Same	Same
Reservations	None	None	20% for addressing learning loss through the implementation of EBI, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended year programs in response to students' academic, social, and emotional needs and address disproportionate impact on student groups
Called Out Activities: <b><i>Permitted under all 3 but just called out</i></b>	Any activity necessary to maintain operation of or continuity of services, including hiring new staff or avoiding layoffs.	Addressing learning loss, preparing for reopening, testing, repairing, and upgrading projects to improve air quality in school buildings.	Develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.

- Reviewers need sufficient information to be able to ascertain:
  - **Allowability** – activities listed in statutes as allowable (see funding matrix)
  - **Allocability** – activities must be necessary in order to respond to, prepare for, or prevent the spread of COVID-19
  - **Reasonableness** – a prudent person would be able to explain how the item is reasonable (e.g., is priced at fair market value, is the most cost-effective way of conducting/implementing the activity, is in line with how similar activities are paid from other funding sources)
    - Sufficient detail ~ allows reviewers to be able to understand how the total was reached; includes the unit expense, how many units, and for how long.
    - Example – salary
      - 2 teachers, 4 months, \$4,500 average per month = \$36,000
      - 2 teacher, 2 years, \$54,000 average per year = \$216,000

## Currently Budgeted:

- ✓ Staffing
  - ✓ COVID Response Coordinator
  - ✓ Wellness Coordinator
  - ✓ Mental Health Coordinator
  - ✓ Health Aides
  - ✓ Needs Ambassadors
  - ✓ 1.0 FTE (Instructional or Interventionist) at each school
  - ✓ SES Before/After School
  - ✓ Accounting



## Currently Budgeted:

- ✓ Academic
  - ✓ Summer School
  - ✓ ESY
  - ✓ Soft Start
  - ✓ Tutoring/Mentoring
  - ✓ ELL Support
  - ✓ Edgenuity (Online Curriculum)

## Currently Budgeted:

- ✓ Technology
  - ✓ Device Replacement (students & staff)
- ✓ Other
  - ✓ Air Quality Testing
  - ✓ HVAC Inspection & Controls
  - ✓ Mobile Storage Containers
  - ✓ Replacement Air Filters
  - ✓ Cleaning Supplies
  - ✓ Sanitizer
  - ✓ District Communication/PR
  - ✓ Registration Event

# ESSER Preliminary Strategies:

- ✓ Survey Results
  - ✓ Academic Strategies
    - Addressing Learning Loss with Evidence-based interventions
  - ✓ Technology Strategies
  - ✓ Social Emotional Strategies
  - ✓ Environmental Strategies



## Survey Data:

<https://wpsdk12.org/uploads/siteImages/ESSER-Survey-Data-FY-21.pdf>

## Breakout Rooms:

1. Identify a Room Spokesperson
2. Discuss Survey Results
3. Discuss General Ideas regarding:
  - Expenditures to address Learning Loss
  - Expenditures to address Indoor Air Quality
  - Other thoughts on expenditures related to preventing, preparing for, and responding to COVID-19
4. Report back to the entire group



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**DISCUSSION,  
QUESTIONS  
&  
NEXT STEPS**

## Discussion & Suggestions:

- Continue to consider teachers working with special needs programs
- Very valuable having targeted mental health addressed with smaller populations within the schools (smaller caseloads)
- Advocate for Outdoor Classrooms and learning environments
- Allow teachers to provide input on use of ESSER funds (in general, specifically, etc.)
  - provide room for individuality
- Continue to give consideration to parent input
- Concerns about reintegration of online & remote students
  - habits of 'doing school,' etc.
  - Remote and Online distribution plans worked great in FY 21

## Discussion & Suggestions:

- Challenge to think about sustainability of any ESSER-related expenditures
- Emphasize PD opportunities
  - Collaboration for teachers... this population has really missed connecting with colleagues
  - Be strategic about filling learning gaps while still moving learning forward
- More opportunities for Teacher/Parent interviews especially early in the year. This happened weekly during quarantine and was effective.