

Yelm Community Schools

2021-22 Proposed Budget

Budget Hearing - August 26, 2021

KEY CHANGES

2021-23 BIENNIAL STATE BUDGET

Federal ESSER Funding

Over \$1.74 billion of Federal ESSER funds was allocated to school districts. Allowable uses of these funds are defined in federal law and can be used on expenditures related to COVID such as PPE/safety, technology and connectivity, student learning loss, etc.

Yelm received stabilization of \$1,041,973 for transportation and est. \$251,000 for enrollment.






Transportation and Enrollment Stabilization

\$291 million was allocated to districts for student transportation and enrollment stabilization. Funding was provided for enrollment stabilization in the 2020-21 school year to school districts that do not receive sufficient ESSER funds to offset reductions to state revenues due to declines in enrollment and transportation ridership from the 2019-20 school year.

Increased Funding for Counselors in High Poverty Schools

Adds 0.5 FTE counselors per high poverty school for each prototypical school beginning in the 2022-23 school year.

BUDGET SUMMARY

	General Fund 	Debt Service Fund 	Capital Projects Fund 	Transportation Vehicle Fund 	ASB Fund 
Revenues	88,433,061	7,859,933	11,057,000	279,539	918,573
Expenditures	90,897,370	9,314,872	46,708,381	350,000	930,025
Transfers In/(Out)	(277,776)	277,776			
Net	(2,742,084)	(1,454,938)	(35,651,381)	(70,461)	(11,452)
Beginning Fund Balance	8,536,688	4,439,998	38,693,276	322,922	328,444
Ending Fund Balance	5,794,603	2,985,059	3,041,895	252,461	316,992

ENROLLMENT HISTORY

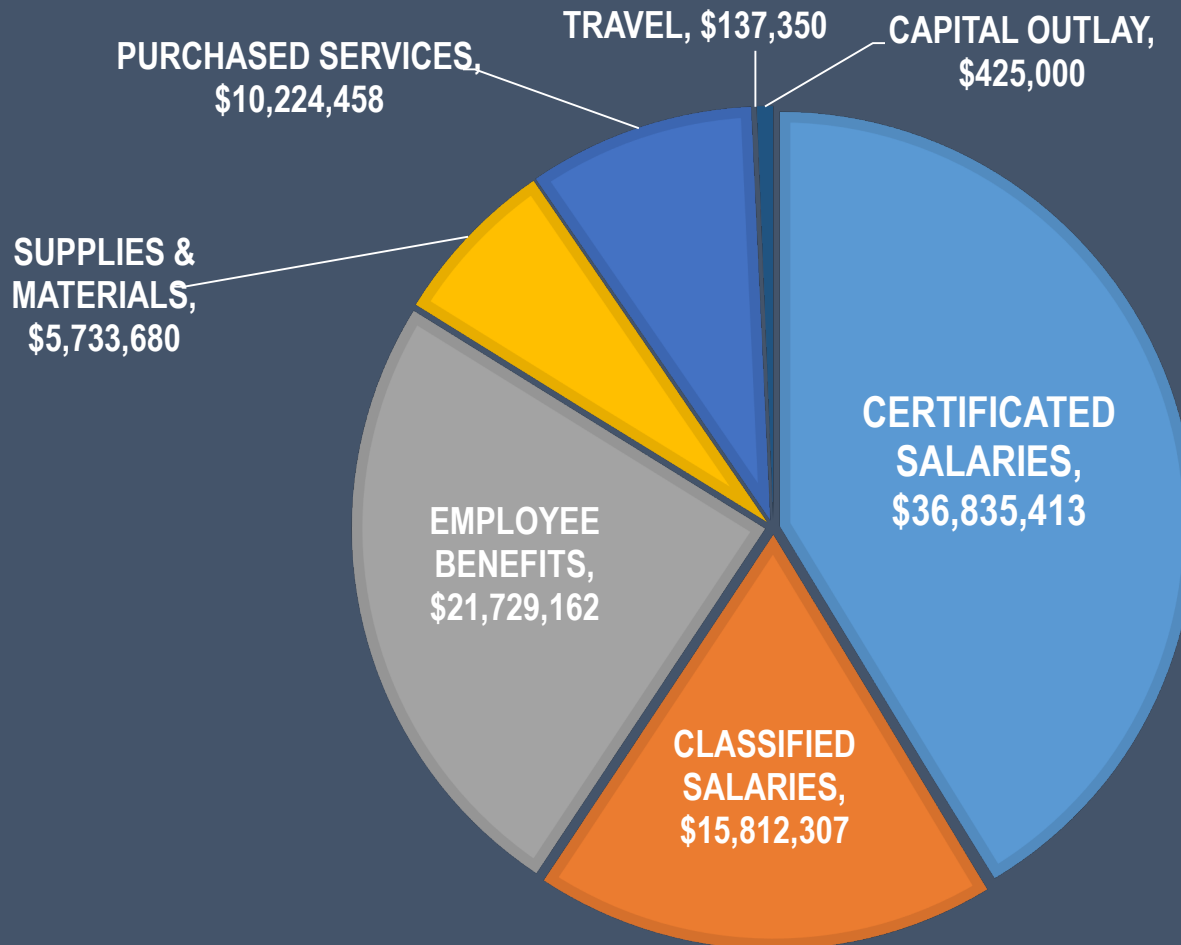
GRADE	2019-2020	2020-2021	INCREASE/(DECREASE) FROM 19/20 TO 20/21	2021-2022 BUDGET	INCREASE/(DECREASE) FROM 20/21 TO ESTIMATED 20/22
Kindergarten	436.30	361.24	(75.06)	478.40	117.16
1st	429.12	404.80	(24.32)	411.44	6.64
2nd	457.42	398.91	(58.51)	419.98	21.07
3rd	403.42	423.50	20.08	415.10	(8.40)
4th	427.15	369.64	(57.51)	444.59	74.95
5th	447.15	415.34	(31.81)	400.18	(15.16)
6th	492.18	409.58	(82.60)	430.99	21.41
7th	469.08	470.50	1.42	434.41	(36.09)
8th	436.49	457.19	20.70	486.41	29.22
9th	454.49	422.12	(32.37)	461.45	39.33
10th	402.91	404.79	1.88	407.26	2.47
11th	374.67	309.00	(65.67)	360.58	51.58
12th	328.84	362.00	33.16	303.50	(58.50)
TOTAL	5559.22	5208.61	(350.61)	5454.29	245.68
Change from PY	82.79	(350.61)		245.68	

GENERAL FUND REVENUES

REVENUE SOURCE	2020-2021 BUDGET	2021-2022 BUDGET	Increase (Decrease)
	\$ in Millions		
State e.g. Apportionment, Special Ed., LAP, Transportation	\$ 62.74	\$ 63.80	\$ 1.06
Local Levy <ul style="list-style-type: none"> • 2021 Voter Approved Levy = \$10.1 Million • 2022 Voter Approved Levy = \$10.925 Million • Max tax rate = \$2.50 per \$1,000 assessed value (estimated rollback is approx. \$598K) 	9.42	9.86	.44
Local Effort Assistance (LEA) <ul style="list-style-type: none"> • “Levy Equalization” funds 	3.29	3.27	(0.02)
Federal e.g. ESSER, Title I, Child Nutrition, Special Ed.	4.81	11.12	6.31
Other Local Revenues e.g. Investment Earnings, Food Service, Donations	1.09	.38	(0.71)
TOTAL REVENUE	\$ 81.35	\$ 88.43	\$ 7.08

GENERAL FUND

TOTAL EXPENDITURES = \$ 90,897,370



Salaries & Benefits = 82%

GENERAL FUND EXPENDITURES

PROGRAM	2021-2022 BUDGET \$ in Millions
Basic Education	\$ 47.1
Special Education	12.7
ESSER Federal Funds (COVID-19)	4.8
Vocational Education	3.8
Title 1 & LAP	2.7
Other Federal & State Programs	1.4
Facilities & Maintenance	6.3
Transportation	3.8
Food Services	2.6
District-wide Technology	2.3
Other District-wide Support	3.5
TOTAL EXPENDITURES	\$ 90.9

ELEMENTARY & SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER) FEDERAL FUNDS

Federal Grant	Allocation	Obligation End-Date
ESSER I	\$ 1,042,242	Sept. 30, 2022
ESSER II	\$ 3,456,299	Sept. 30, 2023
ESSER III	\$ 6,215,102	Sept. 30, 2024
ESSER III Learning Loss Set-Aside	\$ 1,552,697	Sept. 30, 2024
Total	\$ 12,266,340	

ESSER-funded activities can benefit all students and schools or be targeted to select students and schools. Allowable uses include:

- Academic recovery and accelerated learning initiatives
- High-quality instructional materials to accelerate student learning
- High-quality, evidence-based early literacy initiatives
- Interim and formative assessment tools
- Mental health services and supports
- Broadband and technology
- PPE
- Supplies to sanitize and clean facilities
- School facilities and infrastructure improvements to reduce risk of virus transmission and exposure to environmental health hazards.

GENERAL FUND FINANCIAL FORECAST

	2021-2022	2022-2023	2023-2024	2024-2025
	Current Budget	Forecast	Forecast	Forecast
Revenues				
Local Taxes	\$9,857,110	\$10,323,433	\$11,157,717	\$11,653,892
Local Support Nontax	\$381,300	\$1,146,500	\$1,169,430	\$1,192,819
State, General Purpose	\$52,478,041	\$53,789,992	\$55,134,742	\$56,513,110
State, Special Purpose	\$14,600,316	\$14,965,324	\$15,339,457	\$15,722,943
Federal, General Purpose	\$130,000	\$133,250	\$136,581	\$139,996
Federal, Special Purpose	\$10,986,294	\$11,461,225	\$6,461,225	\$5,815,103
Total Revenues	\$88,433,061	\$91,819,724	\$89,399,154	\$91,037,863
Expenditures				
Regular Instruction	\$47,110,197	\$47,816,850	\$48,773,187	\$49,992,517
Federal Stimulus	\$4,834,710	\$4,839,545	\$339,545	
Special Education Instruction	\$12,726,630	\$12,917,529	\$13,175,880	\$13,505,277
Vocational Instruction	\$3,814,119	\$3,871,331	\$3,948,757	\$4,047,476
Compensatory Education	\$3,492,068	\$3,526,989	\$3,562,259	\$3,597,881
Other Instructional Programs	\$531,043	\$536,353	\$541,717	\$547,134
Support Services	\$18,388,603	\$18,572,489	\$18,758,214	\$19,133,378
Total Expenditures	\$90,897,370	\$92,081,086	\$89,099,559	\$90,823,663
Transfers Out (Non Voted Debt)	\$277,776	\$277,445	\$281,940	\$276,323
Beginning Fund Balance	\$8,536,688	\$5,794,603	\$5,255,796	\$5,273,451
Ending Fund Balance	\$5,794,603	\$5,255,796	\$5,273,451	\$5,211,328
5% Min. Fund Balance Policy	\$4,544,869	\$4,604,054	\$4,454,978	\$4,541,183

Revenue Assumptions:

- 2-2.5% Increase
- Minimal ESSER in 23/24 and none in 24/25

Expenditure Assumptions:

- 1-2.5% Increase
- Minimal ESSER in 23/24 and none in 24/25

ASB FUND

House Bill 1660 (effective June 2020)

School districts who charge a fee for attendance at or participation in any optional, noncredit extracurricular event must waive fees for students who are low income. Further, the district must reduce fees for students' family members and nonstudents over the age of 65, who by reason of their low income, may be unable to pay the fees to attend or participate in any optional noncredit extracurricular district event which is of a cultural, social, recreational, or athletic nature.

- Positive impact to students by eliminating barriers for participating in optional extracurricular activities.
- Significant losses in revenues from ASB Cards and club/athletic participation fees, creating a financial burden on clubs and athletics.
- May result in increased fundraising in the community, increased grant applications, and increased levy funds to support ASB activities.
- Applied for a \$6,150 grant for YHS to help offset anticipated revenue loss.

CAPITAL PROJECTS FUND

Beginning Fund Balance	\$	38,693,276
Revenues		
Local Revenues (Impact Fees, Interest)	\$	807,000
State Match (SCAP)	\$	10,000,000
ESSER	\$	250,000
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Total Revenues	\$	11,057,000
Expenditures		
Southworth	\$	34,349,840
YMS	\$	7,190,234
Safety & Security	\$	1,893,307
HVAC Projects	\$	1,500,000
Prairie Ramps & Platforms	\$	75,000
YHS Turf Fields Completion	\$	700,000
YHS Fast Pitch Bleachers	\$	100,000
YHS Stadium Seating	\$	100,000
Unassigned Capital Projects	\$	800,000
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Total Expenditures	\$	46,708,381
Ending Fund Balance	\$	3,041,895

DEBT SERVICE FUND

Beginning Fund Balance	\$	4,439,998
Revenues		
Local Taxes	\$	7,553,784
Investment Earnings	\$	28,373
General Fund Transfer (Non-Voted Debt)	\$	<u>277,776</u>
Total Revenues	\$	7,859,933
Expenditures		
Voted Debt	\$	8,937,096
Non-Voted Debt	\$	277,776
Bond Transfer Fees	\$	<u>100,000</u>
Total Expenditures	\$	9,314,872
Ending Fund Balance	\$	2,985,059

Voted Debt Outstanding = \$96,000,000

2019 Bond = \$88,400,000 (Paid off 12/1/38)
2020 Ref. Bond = \$7,600,000 (Paid off 12/1/22)

Non-Voted Debt Outstanding = \$1,765,000

2009 Bond = \$ 695,000 (Paid off 12/16/25)
2015 Ref. Bond = \$1,070,000 (Paid off 12/1/29)

**YELM COMMUNITY SCHOOLS
PROPOSED 2021-22 BUDGET**

Budget Presentation and Budget Report will be posted to District website: www.ycs.wednet.edu

Questions?

Please contact:

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