

Wasatch County School District Board of Education Budget Study Session (Thursday, April 29, 2021)

Generated by Stacey Moore on Friday, April 30, 2021

Meeting conducted virtually.

A. Budget Study Session - 3:00pm

Procedural: 1. Welcome

Welcome by President Hansen

Roll Call:

Board Members Present

Board President Tom Hansen, Vice President Tyler Bluth, Cory Holmes, Kimberly Dickerson, Marianne B. Allen

Wasatch School District Leadership

Superintendent, Paul Sweat, and Business Administrator Kieth Johansen

Directors - Eric Campbell, Garrick Peterson

Discussion, Information: 3. Budget Review and Discussion

This meeting is held to review the projects, programs, and initiative that we will be seeing in the 2021-22 budget to benefit WCSD students. This meeting is for discussion to answer any questions for the board about the budget. The budget process begins with the legislative session - we are given the revenue projections for the school district budget. The state board of education gives each school district the legislative estimates for projected revenues. When those numbers are in hand the district leadership meets to discuss school needs for classrooms. Then we bring the discussion to the school board, this is a chance for the school board to give direction for preparation of the budget.

June 17th will be the budget adoption hearing, to receive input from the public. The budget is published prior to that meeting for public review.

July 1 - June 30th Fiscal Year

General Fund Items -

FY21 beginning fund balances:	\$8,949,768
FY21 projected on-going revenues	\$83,123,934
FY21 projected expenditures	\$82,210,106
FY21 projected ending fund balances	\$9,863,596
FY22 starting point	\$913,828
Possible revenue increases:	
State revenue estimates	\$4,312,749
Growth in assessed valuation	\$2,115,633
Total possible revenue increase:	\$6,428,382
Proposed expenditure increases:	
Additional positions related to growth (16 fte)	\$1,826,646
Health insurance increase	\$356,054
Total possible expenditure increase:	\$2,182,700
FY22 excess revenue prior to negotiation considerations:	\$5,159,511

State Revenue Estimates - Estimate increase of \$4,312,749. Legislature gave. 5.9% increase and fully fund growth for K-12.

Review of programs, SPED, CTE, and CTE are examples. Above the line programs are funded by WPU. This is guaranteed funding.

Below the line programs - Transportation, Adult Ed, and Concurrent enrollment are examples - these programs are not funded by WPU.

Funding from School LAND Trust plans and TSSP plans are approved by the school board. We do a great job of working with our principals in funding the programs that they need.

The legislature determines how much money is received by the enrollment numbers at the schools. Utah is still near the bottom for funding per pupil.

We receive funding for the Digital Teaching & Learning program, a grant that is written by Brett Zabel.

We would like to get teacher contracts out prior to the end of the school year. The board would like to discuss teacher negotiations in an executive session.

Growth in Assessed Valuation -

Property tax revenue increase:

2020 assessed valuation \$6,836,974,745
8% growth \$546,957,980
Board leeway rate .002147
Voted leeway rate .001721
Total rate: .003868 \$2,115,633

Rates automatically held because of the board of equalization adjustment. In 3 years, the rate could be held in a Truth and Taxation hearing. To capture the new growth, we have to decide to hold or increase the rate.

Additional Positions for the School District:

Additional positions estimates: (Salary & Benefits)

Transportation Director \$162,364
WLA Principal \$167,623
WLA Secretary \$50,459
WLA Special Education fte (2) \$200,500
Counselor at WHS (.5 fte) \$50,125 - Future position to be able to add a full time position.
Counselor at WLA \$100,250
Special Education:
Speech \$100,250
Learning Lab \$100,250
BCBA/Psychologist \$100,250
Compliance support \$100,250
Assessment support \$65,000
Tier III support ESSER FUNDS
Website support \$75,000
Spanish Translator (secretary) \$47,725
Growth positions \$401,000
Purchasing agent \$105,600 Total: \$1,826,646

Benefits are calculated at 33%.

Wasatch Learning Academy will remain a program even after the pandemic, it pays for itself through the enrollment funding. We are able to serve a population who prefer this option of learning. WLA will need to increase SPED services to meet the demands of this school. 220+ Special Education Students enrolled this year.

This school board is very dedicated to supporting our students with the social/emotional supports, these supports the right thing to do for our students and will help academically as well.

As we review the additional positions list, these are estimates to help draft the budget. The numbers may change based on getting the best person for the position.

RFP's for the Website support has been sent out to solicit providers.

The Spanish translator position will help the district office and the schools who do not have dedicated Spanish-speaking support. 4 of the 7 schools have Spanish supports in the front office.

The 4 growth positions may or may not be needed for flexibility of class sizes.

Purchasing agent is currently our Maintenance Supervisor, Francis Harrison. It may be time that we bring someone in to help us with procurement laws, purchasing order system and other district supports.
Can this position be put off for one year? This position would likely pay for itself. It would eliminate multiple people purchasing items, it would streamline the process.

Health insurance increase:

fy21 estimated cost \$10,250,000
fy22 estimated cost \$10,207,750
fy22 cost for new positions \$398,304
Total cost increase \$356,054

Health insurance premiums will decrease, for the second year in a row.

Thank you to the work that has been done to provide these estimates for the board to review. By Keith and by the district leadership. This will help the board with the negotiation's discussion for staff. We want to take care of our taxpayer money in the funds that we currently have. Other funds include capital, food services and student activities. The capital projects list has been approved in a former meeting. Debt service rates will go down as assessed evaluation goes up.

WCSD has a sufficient fund balance, we will be at approx. 10 million at the end of the school year. Districts smaller than ours have larger fund balances and larger districts have less. In 2001 we were at \$250,000, we are now at the highest balances we have had.

B. Adjournment

Action: 1. Adjourn Meeting

C. Executive Session

An executive session may follow the board meeting to discuss the character, professional competence, or physical or mental health of an individual; and the purchase, exchange, or lease of real property, collective bargaining and or matters of litigation. Section 52-4-5 of the Open Meetings Act identifies the topics that may be discussed in a closed meeting.