



Olympia School District

Operating Budget Detail and Fund Appropriations

2nd Reading, June 24, 2021

Overview of Presentation

Underlying Budget for Classroom Staffing

- Enrollment assumptions and staffing allocations
- Staffing Formula for Concentration of Poverty
- Non-Federal Re-Opening Strategies

Accelerate Academic and Well-being Recovery (formal Re-Opening Plan)

- Programmatic planning process
- Cost of Re-Opening Plan
- ESSER II and III, and General Fund Resource Balance

Fund Balances and Appropriations



Enrollment Assumptions

For the 2021-22 school year:

- Budget the same level of student FTE by grade and by school as was budgeted in the 2020-21 SY.
- Analyzed 1-5 year progressions method, no better prediction of the future.
- Adjusted Roosevelt and Jefferson enrollment as these schools have higher enrollment now.
- Leave room in kindergarten and 1st grade for more students.
- Re-check with principals as they receive better information.



Budgeted 2020-21 SY Elementary Student FTE Compared to May 2021 Enrollment

<u>Student FTE by School</u>	<u>Full Grade Band</u>	<u>Grades 1-5</u>
Boston Harbor	-9.2%	-8.7%
LP Brown	-10.6%	-4.8%
Centennial	-5.9%	-6.8%
Garfield	-12.6%	-6.9%
Hansen	-6.0%	-6.1%
Lincoln	-8.6%	-9.3%
Madison	-14.7%	-13.3%
McKenny	-15.6%	-16.1%
McLane	-4.3%	-6.2%
Pioneer	-13.2%	-10.1%
Roosevelt	0.5%	0.8%
ORLA M	-13.2%	-8.5%



Budgeted 2020-21 SY Secondary Student FTE Compared to May 2021 Enrollment

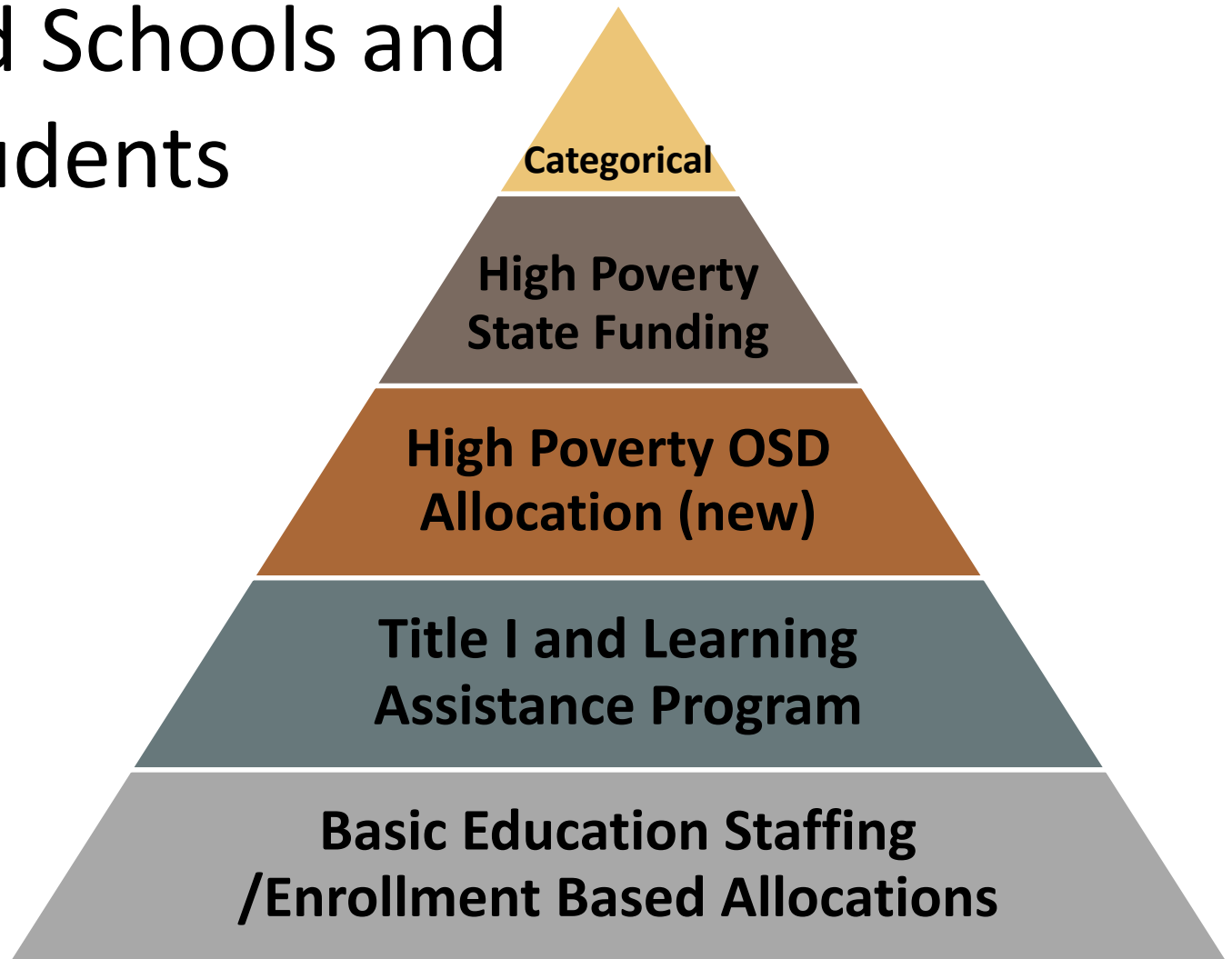
<u>Student FTE by School</u>	<u>Full Grade Band</u>
Jefferson	4.6%
Thurgood Marshall	-6.6%
Reeves	-4.3%
Washington	-2.7%
ORLA	15.5%
AHS	-1.7%
CHS	-3.7%
OHS	-1.5%
ORLA	-19.3%

Classroom Teacher Allocations

- Teacher allocations are based on 2020-21 school year and budgeted enrollment for fall 2020.
- Fall 2020 actual enrollment was low, so indirectly teacher/student ratios will be lower.
 - Identify student need and implement tiered support.
 - Special Education Resource Rooms are funded are budgeted at an enriched formula of 3 below contract.
- Exceptions:
 - Jefferson to account for 4.4% higher enrollment now.
 - ORLA is not fully developed yet.
 - Where class size is anticipated to be very low, and retirement offers reasonable response for resource conservation.
 - 5 FTE teachers for final implementation of AMP at elementary level (11 new FTE total).
 - High Poverty allocation of 8.5 FTE teachers.



Series of Supports for High Need Schools and Students





Foundation Teacher Staffing

Grade	Basis	Target Staffing Ratio
K-3	Minimize high and low classroom numbers. Deploy split classrooms only where necessary.	Districtwide ratio of 1:17. Includes specialists, and portion of SpEd.
4-5	Minimize high and low classroom numbers. Deploy split classrooms only where necessary.	Districtwide ratio of 1:25. Includes specialists, and portion of SpEd.
6-8	Class size ratio, varies from year to year based on funding outlook.	Current and upcoming year: 29.40 target ratio (then restored to 28.4).
9-12	Class size ratio, varies from year to year based on funding outlook.	Current and upcoming year: OHS/CHS: 29.90 target ratio (then restored to 28.7). Avanti: 27.20 (26) target ratio.

Elementary Art, Music and PE Allocations

- Design: 2 PE, 2 music, 1 art per week rotation; specialist teachers provide planning time for classroom teachers.
 - 7 sessions per day (began pilot with 8 sessions).
 - Library not included in rotation until school facilities can no longer absorb more PE/Music/Art specialists (e.g., 1 gym not 2).
- 26.4 total specialists; about 11.1 enhancement to elementary education as whole compared to 2018-19 SY.
- 4th and 5th grade band and strings is in addition to general music rotation.



Elementary K-5 Teacher Ratio

---	Ratio of 1:22 (K-3), 1:28 (4-5)	Use of Contingency	Allocated Classroom	Allocated AMP	Avg Teacher Ratio
Boston Harbor	8.10	1.90	10.00	1.50	16.26
Garfield	15.40	0.60	16.00	2.40	19.91
Madison	11.00	1.00	12.00	1.80	19.02
LP Brown	15.50	0.50	16.00	2.40	19.77
Hansen	20.90	1.10	22.00	3.00	19.79
McLane	15.10	0.90	16.00	2.40	19.39
McKenny	14.10	0.90	15.00	2.20	19.43
Pioneer	19.20	-0.20	19.00	2.80	21.04
Roosevelt	16.10	0.90	17.00	2.80	19.21
Lincoln	12.00	0.60	12.60	1.90	19.59
Centennial	22.10	-0.10	22.00	3.00	20.87
Total	169.50	8.10	177.60	26.20	19.68

Secondary Class Size

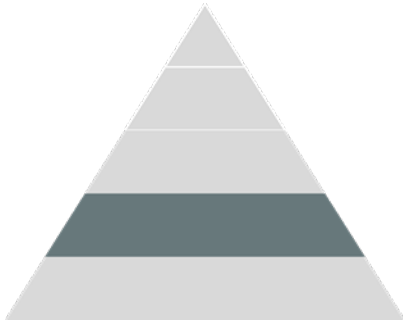
---	2020-21 SY Staffing Ratio Basis	2021-22 SY Staffing Ratio Basis	Percent Improvement in Ratio	Ratio if 1% Opt for On- Line School
Capital and Olympia High School	29.93	28.72	4.1%	28.4
Avanti High School	27.22	26.06	4.3%	25.8
Middle Schools	29.4	28.4	3.3%	28.1



2021-22 Lower Class Sizes Generally

- Teacher/Student ratios just presented do not take into account likely lower level of enrollment due to digital learning option.
- K-12: 180 students' families have indicated that they will choose the VAO for their student; 880 have indicated they are unsure, but are considering digital learning.
- New survey of family interested is underway.
- The funded staffing ratios are enriched, and these will likely be even lower than presented due to family choice for digital learning.





Title I and Learning Assistance Program

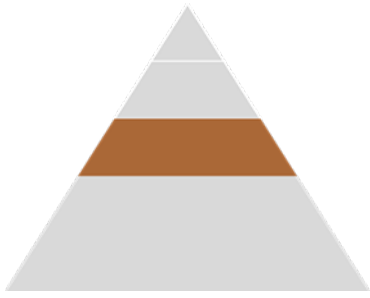
(curriculum and training supports not displayed)

Schools' LAP and Title I Funding	April 2021 F/RPL	\$ Allocated to Schools for Staff (2020-21 SY)	April 2021 Poverty Hdcnt
Boston Harbor	16.9%	\$ 42,458	30
ORLA Montessori	23.7%	\$ -	40
Avanti	26.1%	\$ 36,000	43
Lincoln	26.7%	\$ 36,000	70
Pioneer	18.6%	\$ 42,458	75
McKenny	26.6%	\$ 67,932	75
Madison	37.4%	\$ 129,680	83
Centennial	17.0%	\$ 48,000	85
ORLA h-Connect	29.4%	\$ -	101
McLane	33.0%	\$ 120,000	111
Roosevelt	35.3%	\$ 144,000	133
Reeves	34.2%	\$ 141,680	142
Washington	20.2%	\$ 72,000	158
Thurgood Marshall	38.2%	\$ 163,814	158
Jefferson	42.5%	\$ 276,797	203
L.P. Brown	63.3%	\$ 382,203	209
Hansen	47.5%	\$ 348,691	225
Garfield	71.8%	\$ 421,593	234
Olympia	16.5%	\$ 204,000	291
Capital	33.1%	\$ 312,000	424
District Total	---	\$ 2,989,306	2890



State Funding for High Poverty Schools

- Learning Assistance Program: Any school with FRPL eligibility that is greater than 50%.
 - Garfield
 - L.P. Brown
 - Total of \$223,000 enrichment in the 20-21 school year.
- Prototypical Staff Allocations: State is phasing in a counselor enhancement associated with 50% or greater FRPL. (20 schools in the 2021-22 SY.)
- National Board Bonus: challenging schools defined as 50% or greater FRPL.



New OSD Basic Education High Poverty Staffing

- Pilot a new funding allocation to begin reformulating our system through an equity lens.
- Allocate more teachers to schools with a concentration of poverty.
- Increase teacher allocation to schools such that 1 fewer student assumed in teacher-to-student ratio.
- Draft formula drives about \$1 million to 6 highest poverty schools, 8.5 teachers.



Threshold: Which Schools are Eligible for New Staffing?

- State threshold of 50% FRPL is too high; need a recognition of incrementally more complex educational needs with concentrations of poverty.
- Any school with Free or Reduced Price Lunch eligibility that is 1 standard deviation higher than:
 - Districtwide average;
 - Elementary average, secondary average;
 - Level: Elementary, middle, or high school average; or
 - Band: elementary average or secondary average.
 - No grouping required higher than 50%.
- Use April poverty data due to untypical enrollment pattern this year; possibly use October poverty/enrollment in the future.
- ORLA data included, but must be refined in future years.
- Will need to define step-down process where school no longer qualifies.

Elementary Basic Education HP Staffing

- Average class size of high poverty schools is 1 less than the average of typical poverty schools.
- Drives 5.4 additional teachers to 3 schools.

High Poverty Schools	Additional Staff	K-3 Teacher Student Ratio	4-5 Teacher Student Ratio
Garfield	1.60	17.43	20.49
LP Brown	1.70	17.25	20.58
Hansen	2.10	17.26	20.77
High Poverty Class Size	---	17.31	20.67
Class Size of Typical Poverty	---	18.31	21.67

Secondary Basic Education HP Staffing

- Average class size of high poverty schools is 1 less than the average of typical poverty schools.
 - Allocation ratios at the middle school level are 29.4, so 294 students drives 12 teachers (10 + 20% planning).
 - High poverty schools would generate 12 teachers at 284 students.
 - Conversely, a high poverty school of 294 students would receive an allocation of 12.4 teachers.
- New allocation drives 3.1 FTE additional teacher to 3 schools.

High Poverty Schools	Additional Staff	Teacher Student Ratio
Jefferson Middle School	0.70	28.4 to 27.4
Thurgood Marshall Middle School	0.60	28.4 to 27.4
Capital High School	1.80	28.7 to 27.7

Focus Poverty Concentration Funding to Deploy More Teachers

- Largest impact to student learning is through teacher time, therefore focus funding on this resource.
- Partial increments of teachers is most manageable and impactful where a small school is eligible for the funding or design of formula to drive allocation to more schools.
- Allocate resources in teacher time, but allow conversion of partial increments to para-educator time.

Distance in Poverty Level to Eligibility for New Funding Allocation

<u>Schools</u>	Student Headcount	F/R Eligible Students	F/R Percent	Change in Poverty Needed in Order to Qualify
Garfield	326	234	71.8%	-37.0%
L.P. Brown	330	209	63.3%	-28.6%
Jefferson	478	203	42.5%	-15.7%
Thurgood Marshall	414	158	38.2%	-6.6%
Capital	1,281	424	33.1%	-5.4%
Hansen	474	225	47.5%	-4.8%
Reeves	415	142	34.2%	4.6%
Avanti	165	43	26.1%	20.1%
Madison	222	83	37.4%	20.9%
Roosevelt	377	133	35.3%	28.1%
McLane	336	111	33.0%	36.8%
ORLA h Connect	343	101	29.4%	53.5%
Washington	781	158	20.2%	54.7%
Lincoln	262	70	26.7%	69.2%
McKenny	282	75	26.6%	70.0%
Olympia	1,759	291	16.5%	89.2%
ORLA Montessori	169	40	23.7%	91.0%
Pioneer	404	75	18.6%	143.5%
Centennial	499	85	17.0%	165.4%
Boston Harbor	177	30	16.9%	166.7%
District Total	9,494	2,890	30.4%	---

Schools shaded blue indicates the poverty level above the qualifying threshold (margin of qualifying).

Example: Boston Harbor poverty level would need to increase by 166% to qualify for the funding associated with concentration of poverty.



Foundational Supports (Non-Federal Re-Opening)

- *Recognize that system needs are beyond the resources of the federal recovery program of Accelerating Academics and Well-being Recovery.*
- *Some non-federal investments will be needed.*
- 8 teachers, partial restoration of 2020-21 secondary teacher reductions. (\$1 million)
- Transportation and custodial support. (\$200,000)
- Translations, Communications Support. (\$40,000)
- Staff of Color Support System; Diversification of Library Collections. (\$60,000)
- Together Contract. (\$490,000)
- ESSER Grant Management, SEBB Adjustments, Grant Writer. (\$200,000)



Secondary Schools Community Partnership

- Contract with community partner for specialized services in secondary schools.
- \$490,000 in 2021-22 SY.
- Assumed as part of recovery strategy for the 2022-23 SY also.

House Bill 1368 and Re-Opening Planning for Federal Funds

ACADEMIC ACCELERATION AND WELL-BEING RECOVERY



Planning Process

- School Leader Focus Group (April 13)
- Parent Focus Group (April 21)
- Student Focus Group (April 21) (separate sessions for Elementary and Secondary)
- Instructional Staff Focus Group (April 28)
- Budget Survey (Community, Staff, and Students)
- Community Town Hall Meeting(s) (April 27)

Plan Must Address Needs of Following Student Groups' Needs

- American Indian/Alaskan Native
- Black/African American
- Hispanic/Latino of any race(s)
- Native Hawaiian/Other Pacific Islander
- Two or More Races
- White
- English language learner students
- Low-income students
- Students with disabilities
- Students experiencing homelessness
- Students in foster care

Plan Must Address Following Elements

- Students' learning recovery including among student groups identified on prior slide.
- Identification of specific diagnostic assessment tools by grade level, identification of student learning and well-being gaps, and focusing of additional time and supports on students most impacted.
- Providing additional instruction, student well-being support, and extracurricular opportunities based on an evaluation of student needs.
- Additional possible elements can include, but are not limited to:
 - balanced calendars, additional school days, or additional instruction time.



Academic Summary of Budget Survey Results

Elementary (Highest to Lowest Priority)	Middle (Highest to Lowest Priority)	High School (Highest to Lowest Priority)
<ul style="list-style-type: none">• Additional math and literacy support• Additional classroom staffing• Integrated learning opportunities• Enhanced after-school tutoring• Enriched free/low cost summer learning• Extended school year or day	<ul style="list-style-type: none">• Additional core academic support• Additional classroom staffing• Integrated learning opportunities• Enhanced after-school tutoring• Enriched, free/low cost summer learning• Extended school year or day	<ul style="list-style-type: none">• Enhanced after-school tutoring support• Free/low cost summer learning, enriched• Additional classroom staffing• Extended school year or day

Well-being Recovery Summary, Budget Survey Results

Elementary (Highest to Lowest Priority)	Middle (Highest to Lowest Priority)	High School (Highest to Lowest Priority)
<ul style="list-style-type: none"> • Extra time for art, music and PE • Additional staffing for social and emotional supports • Enhanced curriculum on social and emotional well-being • Implement culturally responsive curriculum • Implement restorative justice program 	<ul style="list-style-type: none"> • Additional staffing for social and emotional supports • Cheaper and more accessible clubs and sports • Daily focus on social and emotional learning • Implement culturally responsive curriculum • Implement restorative justice program 	<ul style="list-style-type: none"> • Additional staffing for social and emotional supports • Cheaper and more accessible clubs and sports • Additional social worker staff • Daily focus on social and emotional learning • Implement culturally responsive curriculum

Re-Opening Plan, Federal Supports

- **\$7.3 Million**

- Virtual Academy, Principal, and Office. (11 staff are assumed) (\$1.8 million)
- Instructional Coaches and Mentor Coordinator. (\$1.9 million)
- Family Liaisons and Coordinator, Social Worker, SEL Instructional Coach. (\$1.4 million)
- Tribal Liaison, Bilingual Family Engagement, English Learner Supports (\$400,000)
- Nursing Support continued (\$900,000)
- Instructional an Equity Teams (\$100,000)
- Professional Development (\$800,000)
- After-School Tutoring Bus, On-line Tutoring (\$200,000)



Resources for Recovery Investments

- ESSER II and ESSER III grants
 - \$15.7 million
 - Assuming expenditure over multiple years
- Larger 2021-22 SY beginning balance
 - Estimated \$7.6 million to expend and still meet EFB policy
 - Assuming expenditure over multiple years

Multiple Year Recovery Plan

---	1 Grant	2 20-21 SY	3 21-22 SY	4 22-23 SY	5 23-24 SY	6 Total	7 Balance
A) ESSER II	\$4,765,430	\$2,000,000	\$2,765,430	---	---	\$4,765,430	\$0
B) ESSER III	\$10,705,000		\$3,972,200	\$6,732,800	---	\$10,705,000	\$0
C) General Fund	\$1,096,170		\$545,670	\$550,500	\$0	\$1,096,170	\$0
D) Re-Opening Subtotal	\$16,566,600	\$2,000,000	\$7,283,300	\$7,283,300	---	\$16,566,600	\$0
E) General Fund	\$6,569,463		\$2,075,000	\$2,075,000	\$0	\$4,150,000	\$2,419,463
F) Total Recovery	\$23,136,063	\$2,000,000	\$9,358,300	\$9,358,300	---	\$20,716,600	\$2,419,463
Note 1) Subtotal GF	\$7,665,633	---	---	---	---	---	---
Note 2) Cannot Continue Class Size Enrichment in '22-23	---	---	---	Remaining \$2.4 M Subsidizes other Cost Increases and Class Size Returns to Typical	---	---	---



Projected Surplus or Deficit

FUTURE YEARS PROJECTION



Years in Projection Window

School Year	Note regarding Projections
2020-21 SY	Current year, finishing August 31.
2021-22 SY	Full budget is voted on by Board, budget by program, activity, and type of expenditure for all funds*.
2022-23 SY	High-level revenue and expenditure estimate w/ deficit and surplus outcome are approved by the Board for all funds*.
2023-24 SY	Same.
2024-25 SY	Same.

*General, Capital, Debt Services, Transportation Vehicle and Associated Student Body funds.

- This presentation will focus on General Fund only. All other funds are controllable and have healthy fund balances.



Major Assumptions

- Enrollment for 3-projection years includes 1-2% growth.
- Also, same poverty, ELL population, Hi-cap population, Title I and LAP population.
- 2% salary increases each year.
- 21-22, SEBB cost decreased slightly (\$900); remaining 3 years assume 1% growth.
- 21-22, pension costs do not grow; 22-23 slight increase is projected; remaining years no change.

Other Assumptions

- No growth in special education services as a percentage of other services.
- 4% “staff mix” enhancement continues through projection period.
- No regionalization within this time-frame.

Overview of Four-Year Budget: June 2021

Row	Balance Sheet Item	<u>2021-22 SY</u>	<u>2022-23 SY</u>	<u>2023-24 SY</u>	<u>2024-25 SY</u>
1	Beginning Balance				
2	Restricted for Carryover of Restricted Rev (821)	\$1,000,000	\$1,000,000	\$-	\$-
3	Inventory (840)(Restricted)	\$200,000	\$200,000	\$-	\$-
4	Restricted to Other (870)(Restricted)	\$590,000	\$390,000	\$-	\$-
5	Assigned to Other (888)(Restricted)	\$1,900,000	\$800,000	\$-	\$-
6	Unassigned (890) Unrestricted)	\$7,486,446	\$139,708	\$-	\$-
7	Assigned to EFB Policy (891)(Unrestricted)	\$4,768,711	\$5,141,923	\$5,040,705	\$5,034,490
8	Total Beginning	\$15,945,157	\$7,671,631	\$5,040,705	\$5,034,490
9	Simple Revenue vs. Expenditures				
10	Total Revenue	\$163,123,897	\$165,392,583	\$160,875,601	\$162,534,678
11	Total Expenditures	\$171,397,422	\$168,023,510	\$167,816,317	\$171,520,795
12	Difference	\$(8,273,525)	\$(2,630,927)	\$(6,940,716)	\$(8,986,117)
13	Net of Beginning/Difference	\$7,671,632	\$5,040,704	\$(1,900,011)	\$(3,951,627)
14	Ending Balance				
15	Reduction in Expenditures to Balance	\$-	\$-	\$(6,934,500)	\$(9,097,251)
16	Categorical Programs (821)(Restricted)	\$1,000,000	\$-	\$-	\$-
17	Inventory (840)(Restricted)	\$200,000	\$-	\$-	\$-
18	Restricted to Other (870)(Restricted)	\$390,000	\$-	\$-	\$-
19	Assigned to Other (888)(Restricted)	\$800,000	\$-	\$-	\$-
20	Unassigned (890) Unrestricted)	\$139,708	\$-	\$-	\$-
21	Assigned to EFB Policy (891)(Unrestricted)	\$5,141,923	\$5,040,705	\$5,034,490	\$5,145,624
22	Total Ending	\$7,671,631	\$5,040,705	\$5,034,490	\$5,145,624
23	Total as % of Expenditures	4.48%	3.00%	3.00%	3.00%
24	Unassigned (890) Unrestricted)	0.08%	0.00%	0.00%	0.00%
25	Assigned to Fund Policy (891) (Unrestricted)	3.00%	3.00%	3.00%	3.00%
26	Reduction in Expenditures to Balance		0.00%	-4.13%	-5.30%



APPROPRIATIONS AND FUND BALANCES



Capital Budget Revenue Sources

Type of Capital Revenue Source	2018-19 SY	2019-20 SY	2020-21 SY	2021-22 SY
Local Property Tax	5,559,707	8,324,719	8,527,785	9,337,730
Timber Excise Tax	10,900	16,931	27,072	15,776
Rebates	---	---	---	---
Investment Earnings	37,000	37,000	37,000	37,000
Interest Earnings	150,000	150,000	150,000	150,000
SEPA/Impact/Mitigation Fees	352,000	352,000	352,000	352,000
Griffin Reimbursements	250,000	250,000	250,000	250,000
Sale of Bonds	72,000,000	35,000,000	45,915,000	0
Grants or State Match	---	7,000,000	7,000,000	10,000,000
Total	\$78,359,607	\$51,130,650	\$62,258,857	\$20,142,506



Capital Budget Expenditures

Type of Expenditure	<u>2021-22 SY</u>	Notes
Secondary Schools	\$8,625,000	Expenditures for AHS, with residual for OHS and CHS
Elementary Schools	\$450,000	Small Projects Only
Emerging Projects	\$43,250,000	Progress on Bond Small Projects List across district
Technology	\$8,980,458	Expenditures per Technology Levy Plan
Misc project & HVAC	\$1,275,000	---
Total	\$62,580,458	---



Resolution 631

Fund	Appropriation Amount	Fund Balance
General Fund Appropriation (prior to amendments)	\$171,397,422	In Process, Minimum 3.0% + Planned Carryover
Capital Projects Fund Appropriation	\$62,580,458	\$21,213,652
Transportation Vehicle Fund Appropriation	\$1,000,000	\$1,787,297
Debt Service Fund Appropriation (including interest)	\$17,918,329	\$10,842,335
Associated Student Body Appropriation	\$1,183,215	\$688,190
Total Budget	\$254,079,424	---

