

Hockinson School District 2021-2022 Budget Hearing

June 28, 2021



Budget Impacts

- Enrollment projections
 - Enrollment drives funding (\$9,024 per student)
- Staffing - Reduction in Force due to loss of enrollment
 - Admin (.7)
 - Cert (7.1)
 - Class (4.56)
- IPD 2.0%
- Enrichment levy rollback
- \$474,247 use of fund balance
- ESSER funds used to maintain current staff

IPD - Implicit price deflator



Budgeting Assumption 2021-2022

- All students from 20-21 school year will return
- Enrollment roundup
- Apportionment, including special purpose funding will be fully funded
- Balanced budget where expenditures equal revenue - (fund balance was used to balance 21-22)
- Fund balance will follow Board policy of 5% committed to FB and 3% Assigned to FB. Additional reserves assigned to carry over and restricted funds for programs will be in addition to this 8%

Enrollment Budget 2021-2022

Grade	20-21 Budget	21-22 Budget	Inc/Dec from 20-21 BUDGET	K-5 Class Size
TK	-	57	0	19
K	120	102	-18	20
1	138	119	-19	20
2	158	112	-46	19
3	138	137	-1	23
4	172	129	-43	23
5	151	143	-8	26
6	171	141	-30	
7	170	154	-16	
8	168	169	1	
9	178	163	-15	
10	174	168	-6	
11	128	138	10	
12	98	101	3	
TOTAL	1,964	1,833	(188)	

ENROLLMENT BY BUILDING			
ELEMENTARY K-5	877	799	-135
MIDDLE 6-8	509	464	-45
HIGH 9-12	578	570	-8
TOTAL	1,964	1,833	(188)

Includes 24 FTE for growth

(FTE – full time equivalent)



Staffing units for Basic Ed, CTE and District wide for 2021-2022 (not SPED, LAP, Bilingual, HiCap, Community Ed or Federal Programs)

Staff FTE	Budgeted	Prototypical funding formula	Above/Below Prototypical funding formula
CIS – Teachers/Specialist	95.93	99.57	(3.64)
CLS - Classified	37.95	31.95	6.0
CAS – Principals & Superintendent, Director of Teaching/Learning	6.6	7.53	(.93)

FTE = Full time equivalent



Revenue Changes for 2021-2022

Revenue	20-21 Budget	21-22 Budget	Variance	% of Budget
Taxes	\$ 2,678,007.00	\$ 2,918,925.00	\$ 240,918.00	11%
Local	\$ 876,541.00	\$ 515,600.00	\$ (360,941.00)	2%
State General	\$ 18,849,375.00	\$ 17,692,975.00	\$ (1,156,400.00)	64%
State Special Purpose	\$ 4,270,520.00	\$ 4,187,660.00	\$ (82,860.00)	15%
Federal	\$ 668,460.00	\$ 2,217,595.00	\$ 1,549,135.00	8%
Total	\$ 27,342,903.00	\$ 27,532,755.00	\$ 189,852.00	100%
% of Increase in Revenue			1%	

Taxes: School Programs and Operations Levy

Local: Food Service, Community Ed, Athletic Fees, Donations

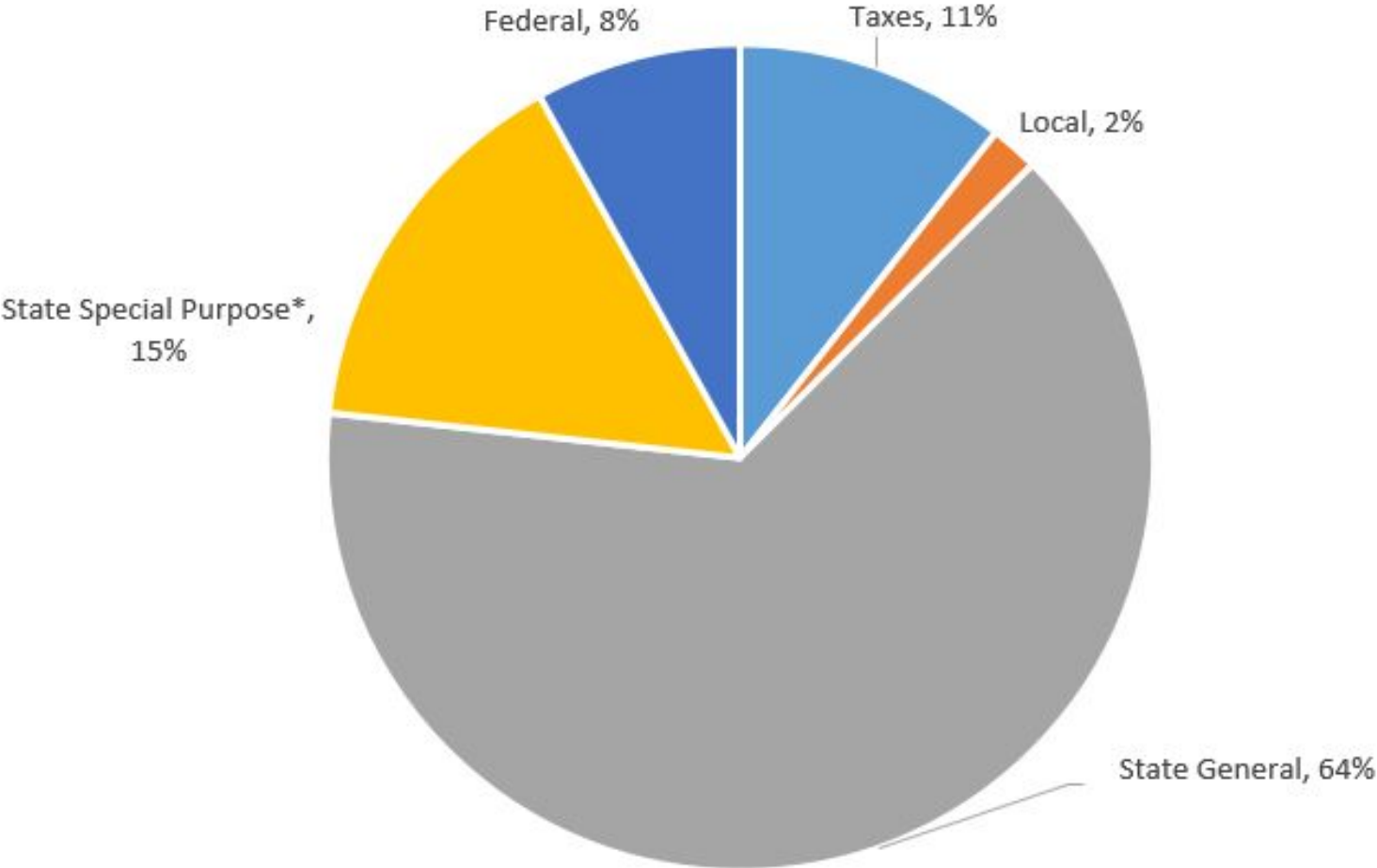
State General: Apportionment, some SPED, Local Effort Assistance (LEA), CTE

State Special Purpose: SPED, Transportation, Bilingual, HiCap, LAP

Federal: Title 1, Title 2, Food Service, SPED



Sources of Revenue Funding 2021-2022



Expenditure Changes for 2021-2022

Expenditures	20-21 Budget	21-22 Budget	Variance	% of Budget
Regular Instruction	\$ 16,468,671.00	\$ 15,636,168.00	\$ (832,503.00)	56%
Federal Special Purpose		\$ 707,947.00		3%
Special Education	\$ 3,117,795.00	\$ 3,302,458.00	\$ 184,663.00	12%
Vocational Education	\$ 528,230.00	\$ 538,064.00	\$ 9,834.00	2%
Compensatory Education*	\$ 1,065,882.00	\$ 1,447,244.00	\$ 381,362.00	5%
Other Instructional Programs	\$ 53,788.00	\$ 50,506.00	\$ (3,282.00)	0%
Community Servicers	\$ 194,892.00	\$ 216,001.00	\$ 21,109.00	1%
Support Services	\$ 5,886,941.00	\$ 6,108,614.00	\$ 221,673.00	22%
Transfer to Debt Service Fund	\$ 26,700.00		\$ (26,700.00)	0%
Total	\$ 27,342,899.00	\$ 28,007,002.00	\$ 664,103.00	100%
% of Increase in Revenue				2%

Regular Instruction: Basic Education - Teaching/Learning, Instructional Technology, Curriculum

Special Education: All SPED programs

Vocational Education: CTE programs at HS and MS

Compensatory Education: Title 1 & 2, LAP, Bilingual

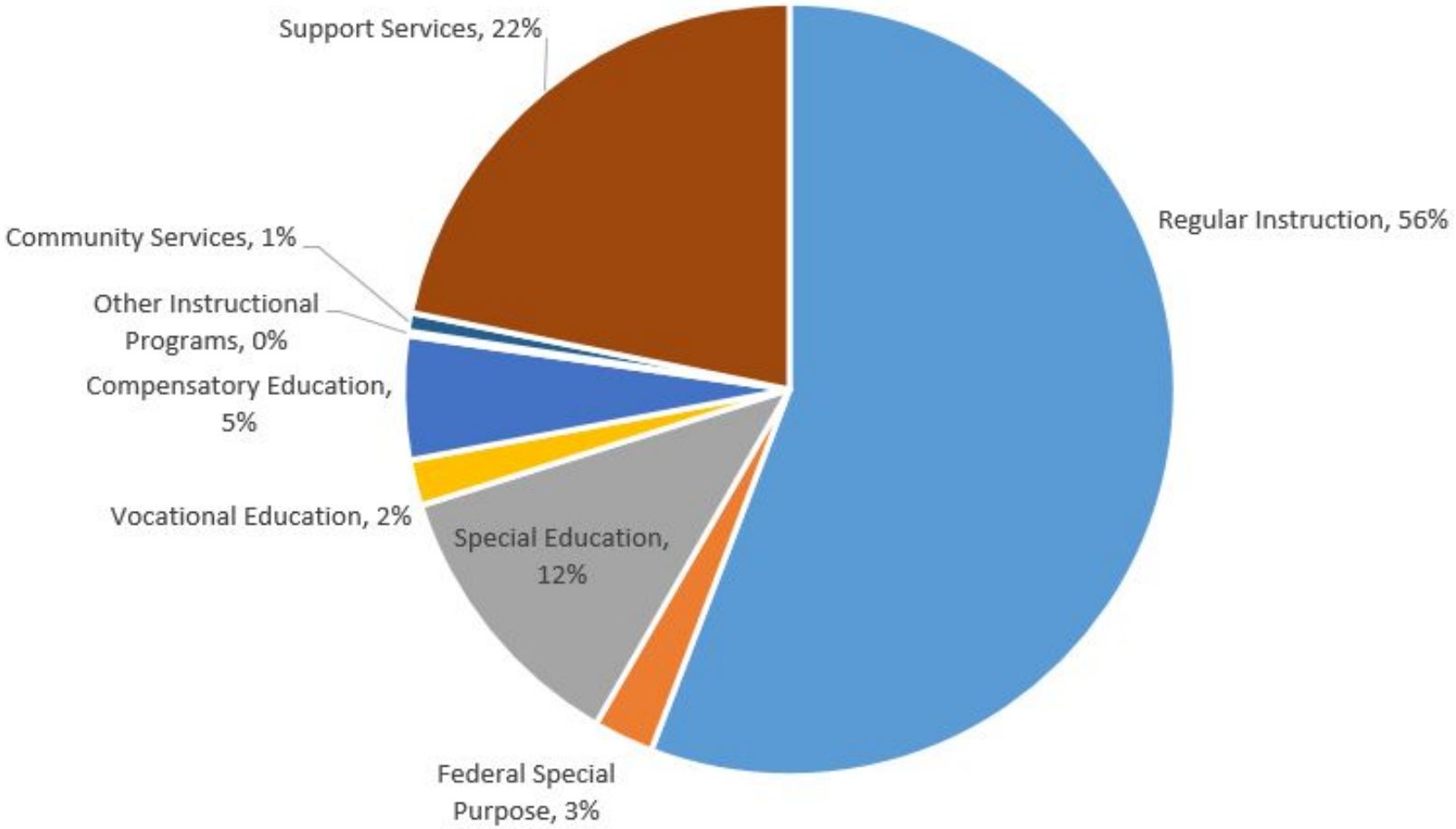
Other Instruction: Highly Capable

Community Services: After School Adventures, Preschool, Community Education

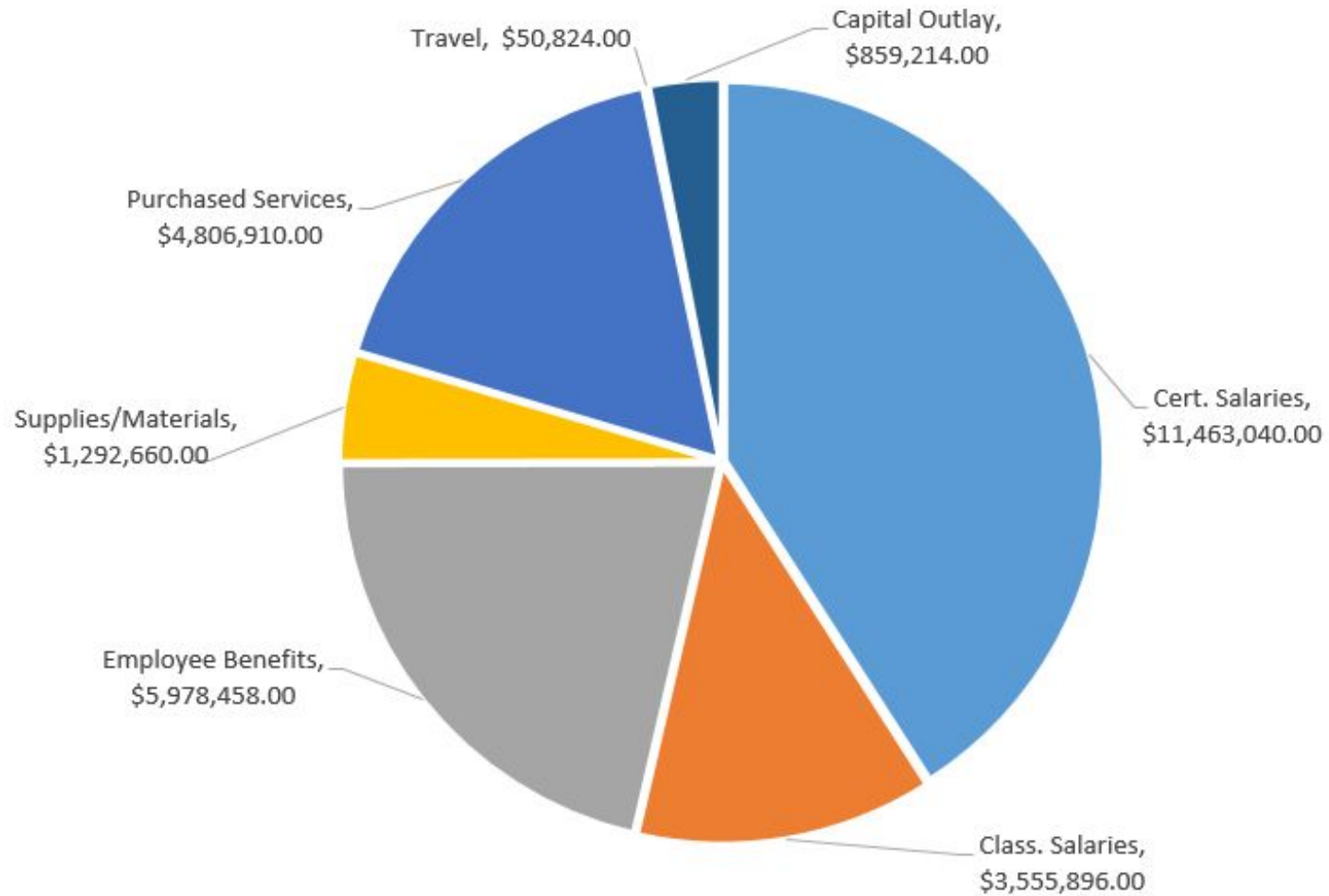
Support Services: District wide – Grounds, Custodians, Maintenance, Central Office, Food Services, Transportation, Technology operations



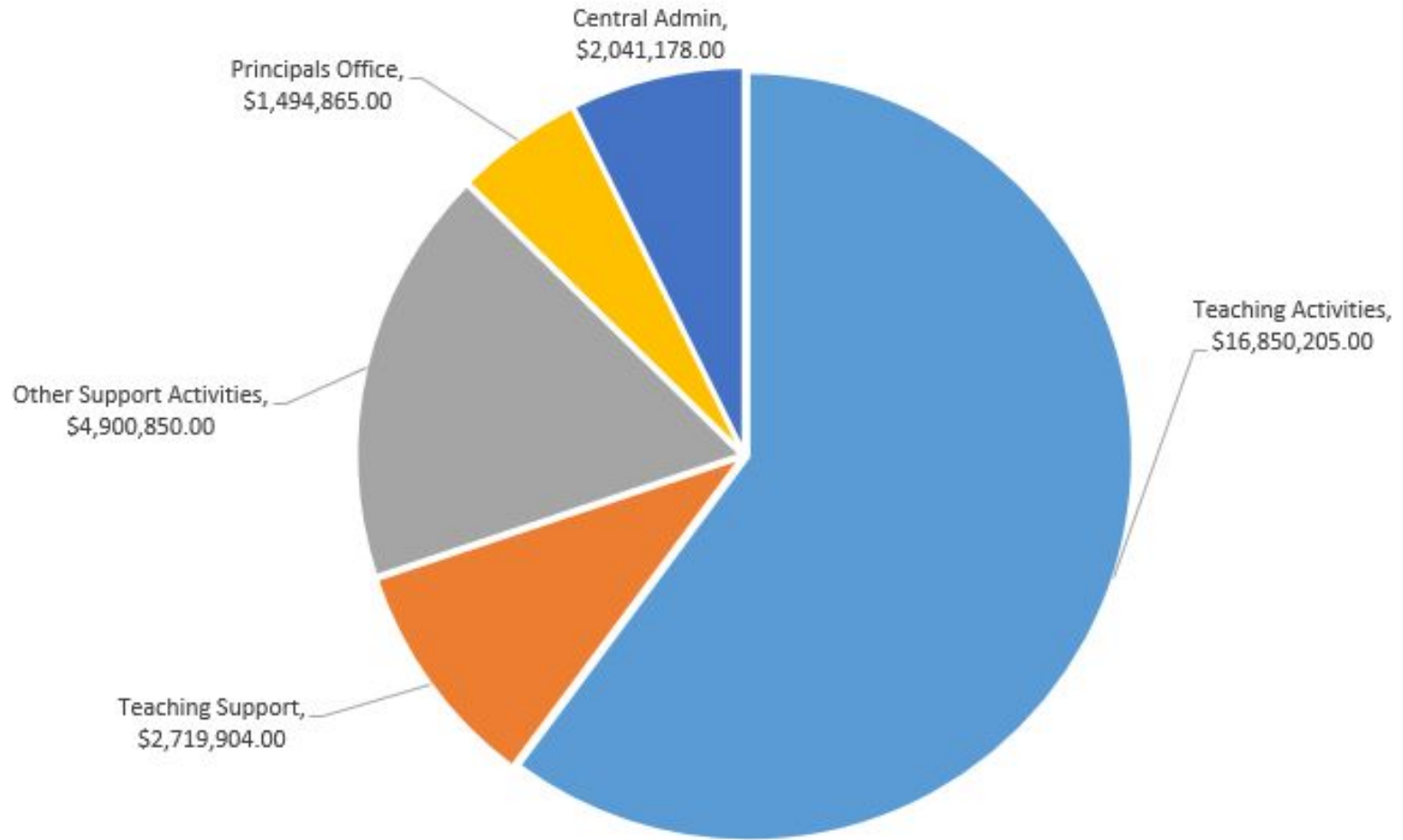
Expenditures by Program 2021-2022



Expenditures by Object 2021-2022



Expenditures by Activity 2021-2022



Maintenance Supplies and Operations Costs (MSOC) funding - disclosure required

MSOC Basic Ed and Lab Science	
Total MSOC Allocation	\$2,490,362
Total Budgeted MSOC Expenditures (Non categorical)	\$3,505,956
Difference – Expenditures > Allocation	(1,015,594)



General Fund Balance Categories

- **Minimum Fund Balance Per Policy 5%:** Operational cash flow for expenditure commitments and timing of levy revenues, and protection against unforeseen circumstances.
- **Assigned to other Purpose Per Policy 3%:** Set aside for items such as future textbook adoptions, maintenance and technology as needed.
- **Assigned for Other Purpose:** Roll over of enhancement funds, building budgets, and other departments that have not spent allocations for year. Also economic stabilization and litigation.
- **Restricted:** Revenue received but not spent in the current year that must be spent on a categorical program.
- **Non spendable (Prepaid Expenses):** When we pre-pay in the current year for next years expense we are required to reserve those funds. Examples are risk insurance policy, chromebooks, and text books for the next year.

Projecting fund balance challenges

- Beginning to see a reverse of the decline in payments to vendors. Payments returning to pre-pandemic.
- June 17th preliminary SPED safety net award funding down \$93,785 over budgeted revenue
- Final enrollment stabilization payment to be adjusted with final AAFTE in August
- Increased and unbudgeted costs to repair district facilities

General Fund Balance projection ending 2020-2021

2020-2021	Actual FB - Beginning	Project FB - Ending	Change in FB	Proj FB - Ending %
Non - Spendable - Prepaid Restrictd	\$ 575,000.00	\$ 225,000.00	\$ (350,000.00)	1%
Minimun Fund Balance per Policy 5%	\$ 1,287,500.00	\$ 2,304,955.00	\$ 1,017,455.00	8%
Assigned per Policy 3%	\$ 819,485.00	\$ 819,485.00	\$ -	3%
Assigned to Building/Programs	\$ 268,015.00	\$ 440,560.00	\$ 172,545.00	2%
General Fund Ending Fund Balance	\$ 2,950,000.00	\$ 3,790,000.00	\$ 840,000.00	14%



General Fund Balance 2021-2022

Beginning Fund Balance, September 1, 2021	\$ 3,790,000.00
Revenues	\$ 27,532,755.00
Expenditures	\$ 28,007,002.00
Ending Fund Balance, August 31, 2022	\$ 3,315,753.00

Non-Spendable Prepaid	\$ 225,000.00	1%
Minimum Fund Balance Per Policy 5%	\$ 2,034,174.00	7%
Assigned Per Policy 3%	\$ 840,210.00	3%
Assigned to Building/Program	\$ 216,369.00	1%
General Fund Ending Fund Balance	\$ 3,315,753.00	12%



Other District Funds

	Capital Fund	Debt Service Fund	ASB Fund
Beginning Fund Balance, Sept 2021	\$ 1,792,000.00	\$ 1,570,623.00	\$ 130,000.00
Revenues	\$ 1,038,000.00	\$ 3,449,205.00	\$ 308,330.00
Expenditures	\$ 1,725,000.00	\$ 3,294,725.00	\$ 319,873.00
Transfer Out		\$ 30,000.00	
Ending Fund Balance, August 2022	\$ 1,105,000.00	\$ 1,695,103.00	\$ 118,457.00
Purpose	Capital Projects/Major Facility Improvements	Voted/Non-Voted Debt	Student Extracurricular
Typical Funding Sources	State Match, Impact Fees, Bonds, Cap Levies, Approved Transfers	Local Taxes	Fees, Fundraisers
Expenditures	Construction, Moder Projects, Site Purchs, Site Upgrades	Principal and interest payments	Sports, Clubs, Field Trips
Comments	Transfers in from Debt Service	Voted Debt Bal 9/1/21 \$28,070,000	Title IX, Costs outpace revenues



How does Hockinson spend levy funds for enrichment?

- Transportation
- Additional staffing, salaries and benefits above state allocation
 - Extracurricular
 - Athletics & Academic Activities
 - Special education
 - Health, safety & security support
 - Building and district wide support
 - Personal / Sick Days beyond state allocation

Clark County School Districts

District	2021 Certification of Levies			Total	Highest collection rate
	Enrichment Levy Rate	Capital Levy Rate	Debt Svc Rate		
Camas	2.5	0.274	1.966	\$4.74	1
Washougal	2.185	0.25	1.854	\$4.29	2
LaCenter	1.5		2.65	\$4.15	3
Evergreen	1.719	0.42	1.763	\$3.90	4
Green Mtn	1.724	1.99		\$3.71	5
Vancouver	2	0.328	1.37	\$3.70	6
Hockinson	1.502		1.77	\$3.27	7
Ridgefield	1.501		1.687	\$3.19	8
Battle Ground	2.318		0.563	\$2.88	9



Four Year Enrollment and Budget Summary



F195F Assumptions 2022-2023 to 2024-2025

- Enrollment drives funding
 - Conservative approach – roll the enrollment and project slight growth and return of students each year from loss due to pandemic
- Projected revenue increases:
 - 2022-23 - 1.6%
 - 2023-24 - 1.7%
 - 2024-25 - 1.9%
- Expenditures balanced with revenue

F195F assumptions 2022-2023 to 2024-2025

- ASB
 - Roll
- Capital Projects
 - Impact fee revenue continues
 - Capacity for repairs from grants
- Debt Service Fund
 - Payment schedules for principal and interest

Financial Information available

- www.hocksd.org
 - F195 2021-2022 Budget - proposed
 - F195F Four Year Budget Summary - proposed
 - 2021-2022 Budget presentation
 - Board of Directors may make changes prior to the budget adoption scheduled for July 26, 2021

Questions: Please contact Cheri Dailey at cheri.dailey@hocksd.org or (360) 448-6413

Public comment: publiccomment@hocksd.org

