

OSBORN SCHOOL DISTRICT NO. 8
GOVERNING BOARD SITE VISITS
December 10, 2020

Special Meeting – 4:30 P.M.
CONSISTENT WITH THE REQUIREMENT OF A.R.S. §38-431.02, NOTICE OF THIS MEETING HAS BEEN POSTED. LOCATION OF THE MEETING IS:

The Governing Board finds that it is in the best interests of the District and its community to conduct its public meeting through technological access. Governing Board members will participate in the public board meeting via telephone as authorized by A.R.S. Section 38-431(4). Members of the public may attend by calling the following number (US) + 1 516-268-6905 PIN: 798 459 748# or viewing in a Google Meets meet.google.com/zej-ywzd-vkc if you have an Osborn Google account, or emailing lnye@osbornsd.org by noon on Thursday, December 10th.

AGENDA

Agendas are available at least 24 hours prior to each meeting in the District Office at 1226 E. Osborn Road, Monday through Friday between the hours of 7:30 a.m. and 4:30 p.m. One or more Board members may attend telephonically. Board members attending telephonically will be announced at the meeting. The board may vote to recess into an executive session for the purpose of obtaining legal advice from the board's attorney on any matter listed on the agenda pursuant to ARS 38-431.03(A)(3). Accommodations for individuals with disabilities, including alternative format materials, sign language interpretation, and assistive listening devices are available upon 72 hours' advance notice through the Office of the Superintendent 602-707-2002. To the extent possible, additional reasonable accommodations will be made available within the time constraints of the request.

-
- I. **Call to Order**
 - II. **Discussion/Information Items**
 - A. FY21 Budget and Federal Programs Presentation
 - III. **Adjournment**

OSBORN SCHOOL DISTRICT NO. 8
December 10, 2020
Board Meeting

*Children want knowledge, challenge and recognition.
Parents want independent, passionate learners in a safe environment.
This is our mission.*

Agenda Item Number – II-A

Agenda Item

FY21 Budget and Federal Programs Presentation

For Board: Action Discussion Information

Background

Presentation on FY21 M&O and Federal Programs Revenues

Legal

Budget Impact

Governing Board Goals

- Community Connectedness and Increased Enrollment

- Maximize Student Learning & Achievement from PreK to High School

- Stewardship and Boardmanship

- Equity & Excellence for Opportunity and Outcomes

Recommendation

Moved _____ Seconded _____ P/F

COVID-19 Funding Response

presented by Colleen Toscano and
Emerald Woodland



M & O Budget Overview

- Items impacting FY21 M&O Budget
- Enrollment & Revenue Comparisons
- M&O Budget Impact
 - FY22 - Next Year

Federal Programs Overview

- FY20 Allocations
- FY21 Allocations
- New Funding Sources

Current year ADM

Current year enrollment decline due to the pandemic is impacting our M&O funding formula

Distance Learning ADM reduction

Distance Learning days will be funded at 95% according to AOI funding levels.

M&O Override

Enrollment decline and the 5% ADM funding cut impact our M&O override.

FY 20 Carryover

FY20 Carryover is more than originally projected due to spring school closure. \$500K

FY21 Budget Reduction

\$1,816,000 reduction as compared to the adopted budget.

Federal Dollars

We are relying heavily on the federal ESSER and Coronavirus Relief Funds to offset our M&O budget reduction.

	<u>2019/20 Revised 5.19.20</u>	<u>2020/21 Adopted</u>	<u>2020/21 Revised 12.15.20</u>		<u>Less 5% funding cut for distance learning</u>	
ADM	2,638.174	2,637.510	2,408.510	(229.00)	2288.0845	(349.43)
Weighted Count	3,601.564	3,603.582	3,297.344	(306.24)	3132.4768	(471.11)
Base Level	3,960.07	4,150.42	4,150.42		4,150.42	
Inflation FY19= 1.8% FY20=2.0%	79.20	72.22	72.22		72.22	
increase to base level - teacher salaries	111.15	83.09	83.09		83.09	
1.25% increase for eligible districts	51.89	53.82	53.82		53.82	
Base Level per WSC	X 4,202.31	4,359.55	4,359.55		4,359.55	
Base Level	= 15,134,888.41	15,709,995.91	14,374,936.00	(\$1,335,059.91)	13,656,189.23	(\$2,053,806.68)
Audit Fees	+ 21,200.00	23,696.00	23,696.00		23,696.00	
Base Support Level	15,156,088.41	15,733,691.91	14,398,632.04	(\$1,335,059.87)	13,679,885.23	(\$2,053,806.68)
TRCL	705,740.57	705,740.57	705,740.57		705,740.57	
RCL	15,861,828.98	16,439,432.48	15,104,372.61	(\$1,335,059.87)	14,385,625.80	(\$2,053,806.68)
15% Override	2,419,767.00	2,465,915.00	2,265,656.00	(\$200,259.00)	2,157,843.87	(\$308,071.13)
DAA Transfer*	668,000.00	778,000.00	778,000.00		778,000.00	
Tuition Revenue- ASDB	7,000.00	7,000.00	7,000.00		7,000.00	
5-Year \$75M allocation	114,151.00	170,325.00	170,325.00		170,325.00	
Budget Carryover- est	945,858.00	934,402.00	1,479,984.00	\$545,582.00	1,479,984.00	\$545,582.00
	<u>20,016,604.98</u>	<u>20,795,074.48</u>	<u>19,805,337.61</u>	<u>(\$989,736.87)</u>	<u>18,978,778.67</u>	<u>(\$1,816,295.81)</u>

FY22 BUDGET PROJECTIONS

FY21 CARRYOVER?

What if any carryover will we have? Currently \$1.5M, if fully depleted this will add to the budget reductions facing FY22.

FY22 ENROLLMENT PROJECTIONS

Will the enrollment counts go back up after the pandemic?
Is this our new baseline for FY22 budget planning?

FY22 EXPENSES

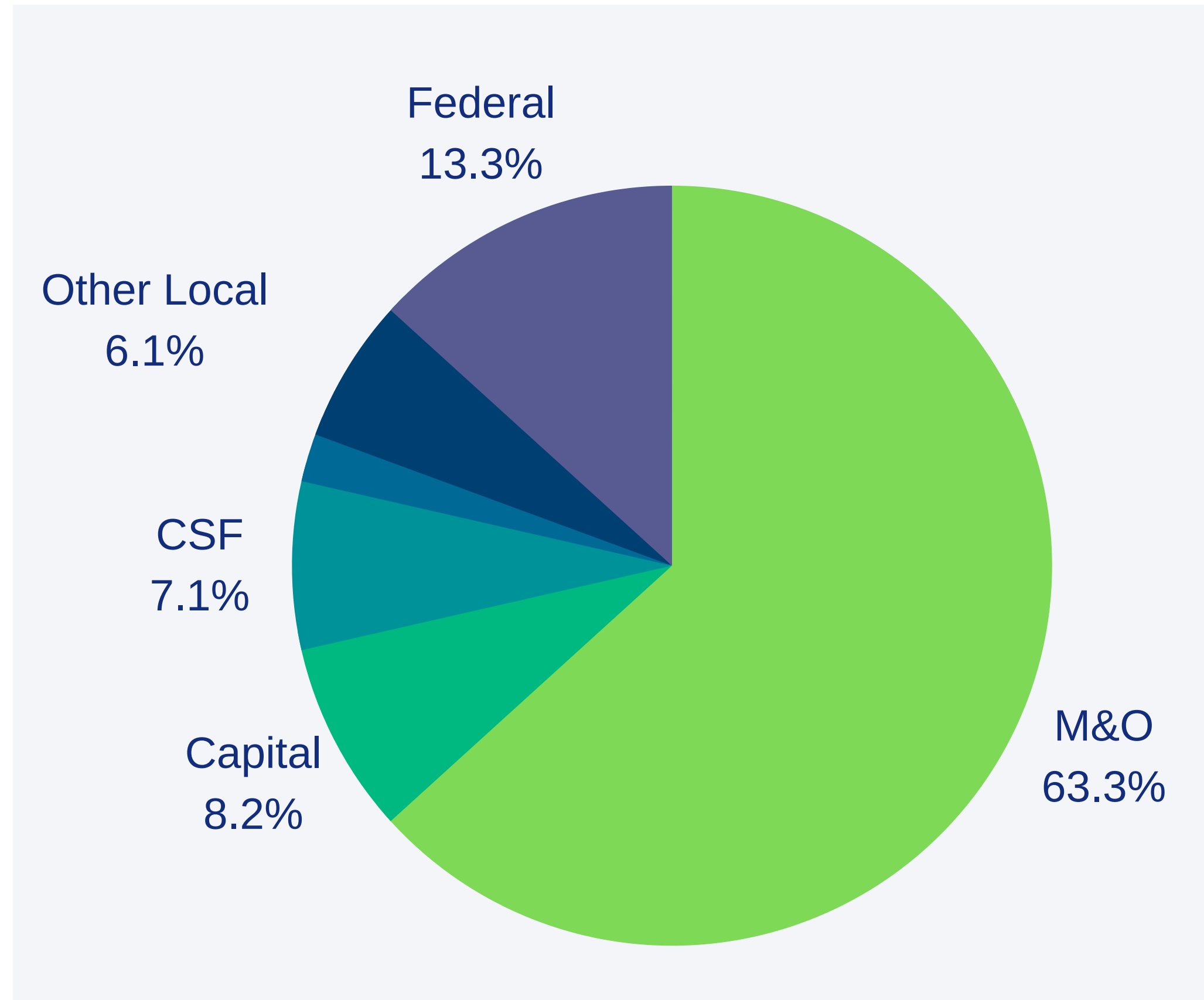
Expense adjustments weren't made in FY21 for the M&O funding reductions. In fact we have increased spending on supplies, PPE, cleaning products. This pushes the need for expenditure reductions to FY22.

FY 20 TOTAL REVENUE
\$32,220,760

FY20 Total Revenues

LAST SCHOOL YEAR...

- M&O: \$20,016,605
- Capital: \$2,699,180
- CSF - Prop 301: \$2,277,246
- State Funding: \$735,000
- Other Local Funding: \$2,236,217
- **Federal Funding: \$4,256,512**



FY21 FEDERAL FUNDING
\$6,248,624

FY21 Federal Allocations

THIS SCHOOL YEAR...

- Title 1: \$1,450,410
- Title 2: \$146,565
- Title 4: \$109,685
- IDEA (Special Education): \$805,015
- McKinney Vento: \$25,000
- Title 3: \$68,280
- Medicaid: \$675,000
- E-rate: \$70,000



1 ESG
\$1,205,138

2 ESSER
\$1,249,531

3 21st Century
\$444,000

New Funding Sources

TOTAL: \$6,248,624



Enrollment Stabilization Grant (ESG) Program



March 1, 2020 – December 4, 2020

Allowable expenses could include (*but not limited to*):

- Technology costs (including infrastructure, hardware/devices, software and connectivity expenses), which may include assistive technology or adaptive equipment.
- School building modifications, to include plexiglass barriers, additional hand washing stations, water bottle fillers, etc.
- Additional transportation costs for social distancing, the purchase of buses and costs to transport students to locations for in-person instruction
- Enhanced testing and contact tracing efforts for staff exposed to COVID-19
- 25% local match for FEMA Public Assistance*

- Expenditures **not directly related** to COVID-19 activities

Governor's Office of Strategic Planning & Budgeting (OSP)

Initial applications due at 5p.m., September 4, 2020
Final awards, on or around, November 11, 2020

arizonatogether.org/grants
ERMT@az.gov

Elementary & Secondary School Emergency Relief (ESSER) Fund



March 13, 2020 – September 30, 2021

(with ability to carryover funds through September 30, 2022)

Allowable expenses could include (*but not limited to*):

- ESSER Fund monies are the **most flexible** to help address local relief, prevention and preparation, and recovery efforts relative to responding to COVID-19
- Supplement and not supplant requirements **do not apply** to LEA use of ESSER Fund monies.
- Any activity allowed under federal education acts, such as ESSA, IDEA, Perkins and the McKinney Vento Homeless Assistance Act
- Activities to support special populations of learners
- Activities to support online and distance learning
- Activities necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA

- Bonuses, merit pay, or similar expenditures (*unless directly related to COVID-19 disruptions or closures*)
- Expenditures related to state or local teacher or faculty unions or associations

Arizona Department of Education (ADE)

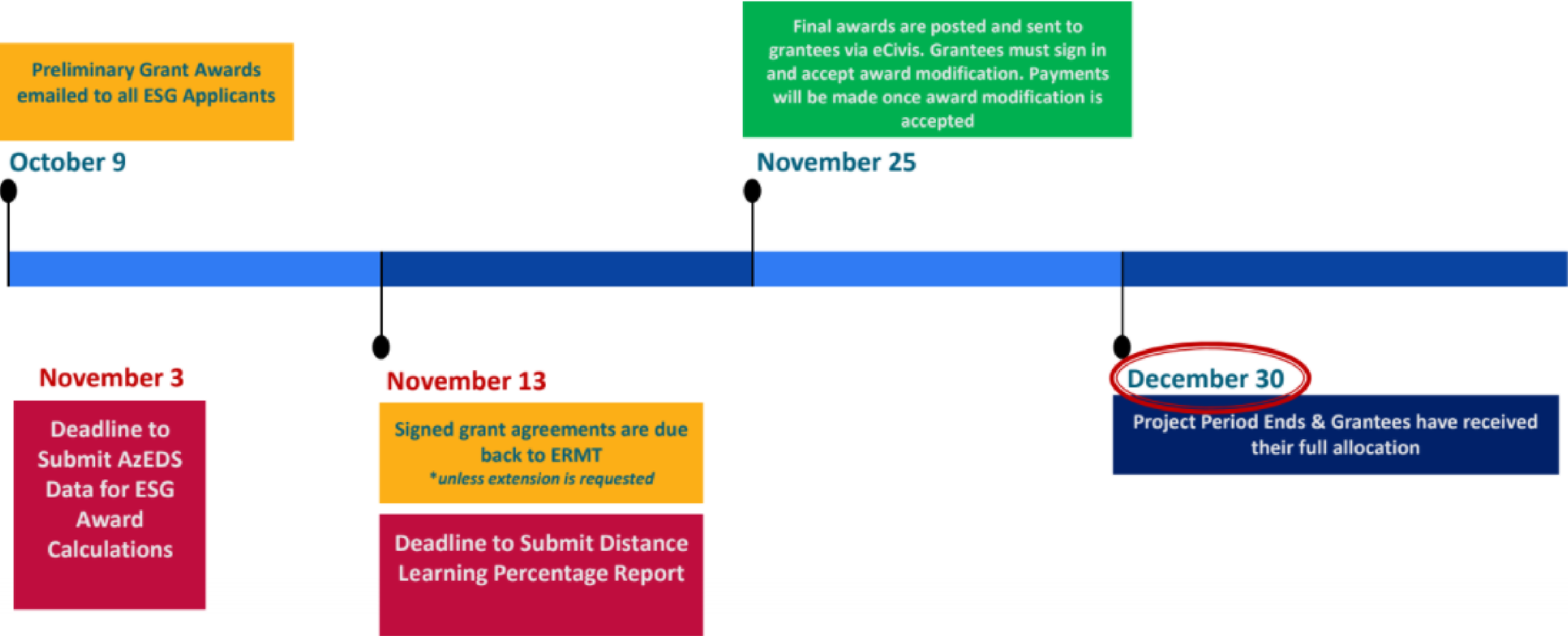
Applications must be approved for funds to be obligated by **September 30, 2021**

www.azed.gov/CARES
ESSER@azed.gov

What is ESG?

- **E**nrollment **S**tabilization **G**rant Program
- Mitigate the economic impacts of COVID-19 and provide financial stability to LEAs
- In response to Executive Orders 2020-41; 2020-44; 2020-54

Timeline of Events



What To Expect Next...

- **What** will Districts submit to receive the actual funding?
 - District will submit two required reports to the Governor's Office – SEE POST AWARD FAQs
 - Annual State and Federal Finance Data Template
 - Benchmark Data
- **How** will the Districts receive the actual funding?
 - Via ACH to the County Treasurer
- **When** will the Districts receive the actual funding?
 - Disbursements from the Governor's office are expected to be no later than December 30

Spending

March 1, 2020 – December 30, 2020



March 1 – June 30 = FY20 Expenses



July 1 – December 30 = FY21 Expenses

Allowable Expenses

Special note regarding salaries for teachers providing distance learning as an allowable expense for ESG
(per US Treasury FAQ for Coronavirus Relief Funds)

"Note that a public function does not become a "substantially different use" merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction."

CRF FAQ updated as of August 10, 2020

Based on this new guidance, the first \$500 per student up to an LEA's ESG award amount is now "*presumed*" to be utilized on COVID-19 and/or the reopening of schools

Let's Discuss...



ESSER funds



Relief

March 13 – May 30, 2020

Meeting immediate needs, managing school closures and planning for summer school



Preparation & Prevention

June 1 – August 30, 2020

Addressing and stabilizing disruption and preparing for safe school openings, as well as future health disruptions



Recovery

September 1, 2020 – September 30, 2021

Managing ongoing recovery needs of students and reimaging safe learning environments

High Level Review of Major COVID-19 Allowable Expense Categories by Fund Source

ESSER Fund



Onsite Services provided pursuant to Executive Orders
(eg: all staffing, utilities, materials)



Campus security



Custodial staff, cleaning supplies



Transportation staff and expenses



Health services staff (Nurses, Assistants, LPNs)



Increased substitutes



Positions if roles are *substantially different* due to COVID-19



FFCRA Paid Leave Expenses



Technology expenses to facilitate distance learning



Training and planning to facilitate distance learning



Personal Protective Equipment (PPE)



FEMA Public Assistance 25% Local Non-Federal Match

Purchase of buses to ensure social distancing





BEFORE SCHOOL PROGRAMMING

AFTERSCHOOL PROGRAMMING

SUMMER SCHOOL

Longview \$162,000

Osborn Middle School \$162,000

Clarendon \$120,000

- **M&O budget reduction: -\$1,816,000**
- **ESG Grant: \$1,205,000**
- **ESSER Grant: \$611,000**
- **\$0**
- **Remaining balance of ESSER: \$638,000**

Questions??