

**MINUTES**  
**KELSO SCHOOL DISTRICT**  
**MEETING OF THE BOARD OF DIRECTORS**  
**1/25/21**

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The work session meeting of the Board of Directors of Kelso School District No. 458 was called to order at 5:00 p.m. at the RoyParsons Executive Board Room through a Zoom online/phone platform.

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<b>Board Members:</b>	Leah Moore (Zoom) Karen Grafton (Zoom) Jeane Conrad - Vice President (In Person) Mike Haas - President (In Person) Ron Huntington (Zoom)
<b>Cabinet Members:</b>	Scott Westlund – Chief Financial Officer (Zoom) Holly Budge – Director of Human Resources (Zoom) Don Iverson – Director of Student Services (Zoom) Heather Ogden – Director of Special Programs (Zoom) Kim Yore – Director of Teaching & Learning (Zoom) Lacey DeWeert – Associate Director of Teaching & Learning (Zoom)
<b>Superintendent:</b>	Mary Beth Tack (In Person)
<b>Asst. Secretary:</b>	Molly Guler (In Person)

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**OTHERS PRESENT** – This meeting was held remotely. Not all of the names of people in attendance were available, or partial names were listed. The names of people in attendance are listed as they were shown and included: Patty Wood, parent

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Kelso School Board  
Board Budget Workshop  
January 25, 2021  
5 p.m. District Office

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**Workshop Agenda**

- I. Budget Development Calendar and Process
  - a. Calendar (handout)
- II. Budget Advisory Council
  - a. Council Members and Roles/Responsibilities (handouts)
- III. Budget Development Parameters (handout)
- IV. Outlook Kelso School District Finances (handouts)
- V. Budget Funding Priorities & Challenges (handout)
- VI. Education Association's Legislative Priorities for 2021 session (handouts)



## KELSO SCHOOL DISTRICT 2021/22 Budget Development Calendar

December 2020	<b>Governor Releases Preliminary State Budget Proposal</b>
<b>January 11, 2021</b>	<b>2021 Washington State Legislative Session Begins (105 Days)</b>
January 25, 2021	<b>Board of Director's Workshop 5:00 pm</b> Budget Development Process <i>Location: Board Room District Office</i>
February 1, 2021	<b>Budget Information Available on District Website.</b> Budget email address opens up for questions: <a href="mailto:budget.input@kelsosd.org">budget.input@kelsosd.org</a>
February 10, 2021	<b>Preliminary School Enrollment and Staffing Projections by HR/Fiscal</b>
February – March, 2021	<b>School, Program, and Department Staffing Reviews with HR</b>
February – May 2021	<b>Budget Advisory Council (BAC)</b> Topics of Discussion: Review Budget Development Process, Budget Assumptions, Revenue Updates, Staffing, Enrollment, Budget Advisory Council Staff Budget Presentations, Provide Feedback on Budgetary Decisions, Review Superintendent/Cabinet Budget Proposal <i>Location: District Board Room 4:00 – 5:30 p.m.</i>
<i>February 25, 2021</i> <i>March 25, 2021</i> <i>April 29, 2021</i> <i>May 13, 2021</i>	
<b>April 25, 2021</b>	<b>2021 Washington State Legislative Session Ends</b>
February – April, 2021	<b>Board of Director Meetings – Budget Updates</b>
March-April, 2021	<b>Staff/Parent/Community Input (Forums, Listening Posts, Surveys, as needed)</b>
April 23, 2021	<b>School/Director Budgets due to HR and Business Offices</b>
May 15, 2021	<b>Reduction in Force Date for Certificated Staff (if necessary)</b>
May 15 <sup>th</sup> , 2021	<b>Personnel Budget Submitted to Business Office</b>
June 7 <sup>th</sup> , 2021	<b>Board Budget Presentation and Superintendent Recommendation</b>
July 10, 2021	<b>Budget Available for Public Review</b>
August 16, 2021	<b>Budget Workshop; Public Budget Hearing &amp; Board Adoption</b>



## BUDGET ADVISORY COUNCIL MEMBERS 2020/21 School Year

### **Non-Voting Facilitators:**

Superintendent	Mary Beth Tack
Chief Financial & Operations Officer	Scott Westlund

### **Voting Committee Members:**

KEA Representative	Kelly Sims
PSE 1 Representative	Nicole Nickel
PSE 2 Representative	Darlene Dagleish
Elementary Administrator	Tim Yore
Secondary Administrator	Greg Gardner
Supervisor	Gary Schimmel
Cabinet Representative	Holly Budge
Community Member	Darr Kirk
Community Member	Patty Wood

### **Non-voting/At-Large Members:**

Board Member (s)	Mike Haas & Jeane Conrad
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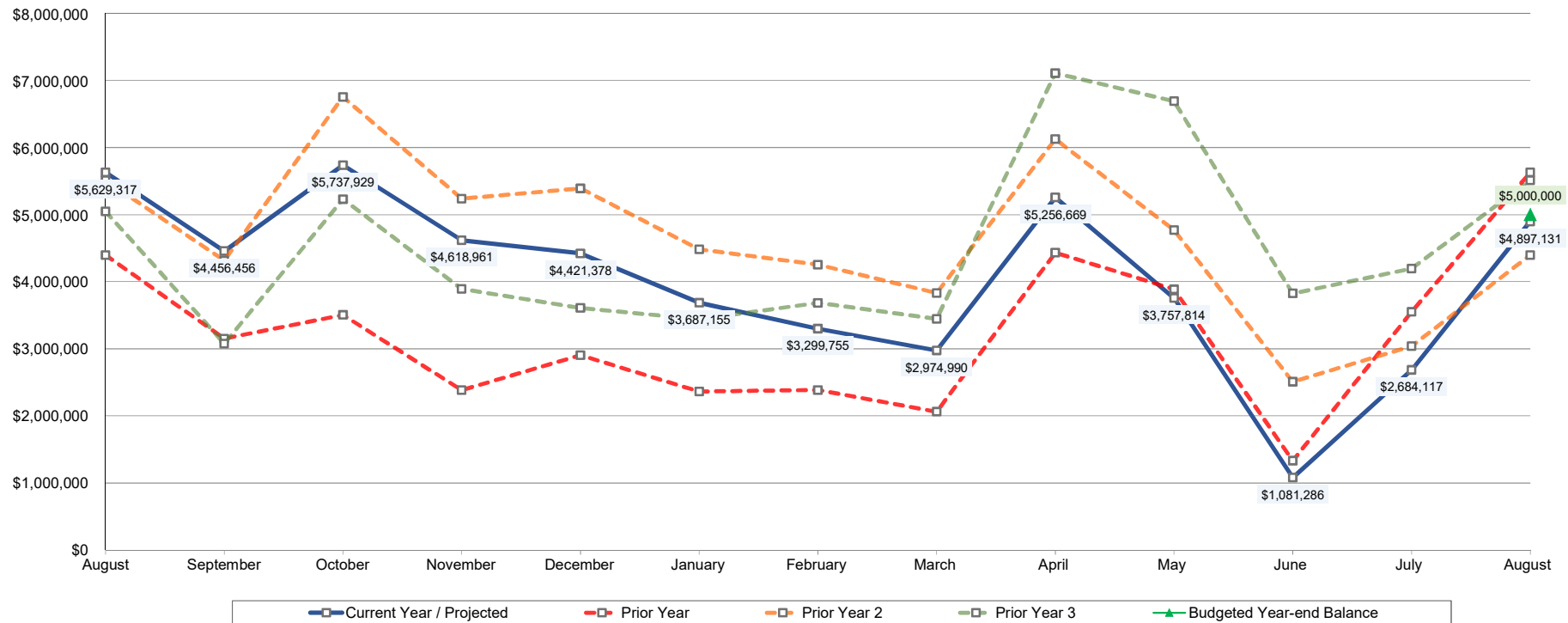
## Roles & Responsibilities of Budget Development Staff

Entity	Role/Responsibility
<b>Budget Advisory Council (BAC)</b>  *Sharing Association/Union impacts to budgetary decision is encouraged as part of the BAC process. However, the BACs role is not to negotiate salaries/benefits or other association related issues.	<ul style="list-style-type: none"> <li>• Generate ideas for developing the budget through discussion, consultation with constituents, and information gathered through the BAC process</li> <li>• Provide feedback to the Superintendent on District budget proposals</li> <li>• Seek understanding of issues related to budget process in order to communicate with those you represent</li> </ul>
<b>Cabinet</b>	<ul style="list-style-type: none"> <li>• Work with principals, associations, department supervisors, staff, and other stakeholders as needed to generate budget proposals and seek feedback</li> <li>• Present budget proposals for discussion at weekly Cabinet budget workshops</li> <li>• Work cooperatively with other Cabinet members to present budget proposals and develop a draft budget to be shared with BAC</li> </ul>
<b>Executive Director of Human Resources</b>	<ul style="list-style-type: none"> <li>• Provide relevant staffing information and data to Board of Directors, Superintendent, Cabinet and BAC</li> <li>• Work with building principals and HR staff to develop personnel plans and budgets</li> </ul>
<b>Chief Financial and Operations Officer</b>	<ul style="list-style-type: none"> <li>• Coordinate the efforts of the BAC and budget development process</li> <li>• Provide relevant financial information and data to Board of Directors, Superintendent, Cabinet and BAC</li> <li>• Assist the Superintendent to ensure the budget development process and Board parameters are adhered to</li> <li>• Prepare and present overall District budget for Board consideration and approval</li> </ul>
<b>Superintendent</b>	<ul style="list-style-type: none"> <li>• Facilitate Cabinet discussions and decision making process regarding budget development</li> <li>• Make final decisions on budget development options to be included in the budget presented to the school board</li> </ul>
<b>School Board</b>	<ul style="list-style-type: none"> <li>• Work with Superintendent to establish budget parameters, budget calendar, and priorities</li> <li>• Approve final budget, and/or provide feedback to Superintendent for revisions</li> </ul>

## General Fund | Month-End Balances

For the Period Ending December 31, 2020

Month-End Balances (Year-over-Year Trend)



## **Transportation**

Ridership has improved from the first fall count. Fall ridership was 371, with Winter count coming in at 808. Normal ridership of year's past was approximately 2,000 per AM or PM run. Ridership should continue to increase with grades 6 – 12 returning over the next few weeks. Without this legislation, we are looking at over **\$1-1.5 M** in transportation losses in 2020/21 (**can be covered by ESSER II**).

Below is current legislation that would ensure our transportation funding in 2020/21 is based upon 2019/20 ridership. It is currently in committee, with possible quick action and anticipated approval soon. This would provide us with a near balanced transportation budget this year.

## **SENATE BILL REPORT**

### **SB 5128**

#### **Brief Summary of Bill**

- Provides an alternative student transportation allocation formula and allows expanded transportation services when a school district is providing remote instruction during certain local, state, and national emergencies.
- Allows school districts to apply for additional funding if they exceed their allocation amount due to providing expanded services.
- Allows the Office of the Superintendent of Public Instruction to use student transportation data from prior reporting periods to calculate transportation allocations immediately following an emergency.

## **Nutrition Services**

Currently serving around 60% of normal. At this continued rate, losses are projected to be double what they were accounted for in early Fall. Losses are likely **\$750,000 (can be covered by ESSER II)** at this point assuming we bring back our secondary students two days a week moving forward.

## **Enrollment Losses**

200 FTE loss results in **\$2.6M** loss in State apportionment, including \$300+K in State special education funding (**can be covered by ESSER II**).

## COVID-19 Pandemic Relief Funds

### Grant Revenue

CARES (ESSER I)	\$ 1,123,991.00	(received)
CARES (Cowlitz County)	\$ 195,244.00	(received)
CARES (ESSER II)	\$ 4,343,999.00	(estimated funds December 2020)
<b>Total Grant Resources</b>	<b>\$ 5,663,234.00</b>	

### Grant Expenses

Technology Related Supplies/Services	\$ 233,526.55	2019/20	
Copy Charges/Mailing/Postage	\$ 71,267.25	2019/20	
Misc Supplies/Signs	\$ 22,253.87	2019/20	
PPE (non-FEMA reimbursed)	\$ 29,774.74	2019/20	
Nutrition Services Loss of Revenue	\$ 334,960.00	2019/20	
Technology Software/Communication	\$ 25,944.00	2019/20	\$ 717,726.41
PPE Remaining after FEMA Reimbursement	\$ 31,607.79	2020/21	
Copy Charges/Mailing/Postage	\$ 27,970.43	2020/21	
Misc Supplies/Signs	\$ 10,486.18	2020/21	
Technology Related Supplies/Services	\$ 385,704.81	2020/21	
Technology Software/Communication	\$ 510,755.85	2020/21	
Private School Allowance-CARES	\$ 2,475.00	2020/21	\$ 969,000.06
	<b>\$ 1,686,726.47</b>		

### Estimated Potential Expenses to Claim

Enrollment Loss	\$ 2,600,000.00	2020/21
Transportation Loss	\$ 1,250,000.00	2020/21
Nutrition Services Loss	\$ 750,000.00	2020/21
	<b>\$ 4,600,000.00</b>	

**\$ (623,492.47)** (shortage)  
(ESSER III-Biden Plan)



# *ESSER Funds Allowable Uses & Requirements*

## **Allowable Uses**

Local educational agencies (LEAs) may use federal Elementary and Secondary School Emergency Relief funds (ESSER funds) for the following activities:

- A. Activities authorized by the Every Student Succeeds Act (ESSA).
- B. Activities authorized by the Individuals with Disabilities Act (IDEA).
- C. Activities authorized by the Adult Education and Family Literacy Act.
- D. Activities authorized by the Carl D. Perkins Career and Technology Education Act of 2006.
- E. Activities authorized by subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act.
- F. Coordination of preparedness and response efforts of LEAs with state, local, tribal, and territorial public health departments and other relevant agencies to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19.
- G. Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.
- H. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
- I. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.
- J. Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases.
- K. Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency.
- L. Planning for and coordinating during long-term closures, including how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the IDEA (20



U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all federal, state, and local requirements.

- M. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
- N. Providing mental health services and supports.
- O. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- P. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the LEA.

## Private School Equitable Services Requirements

Providing services to eligible private schools is a requirement of receiving ESSER funds. The local educational agency's (LEA's) superintendent or designee must assure the following:

1. The LEA receiving ESSER funds will provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the Elementary and Secondary Education Act (ESEA), as determined through timely and meaningful consultation with representatives of non-public schools.
2. The LEA will maintain control of funds for the services and assistance provided to a non-public school under the ESSER Fund.
3. The LEA will maintain the title to materials, equipment, and property purchased with ESSER funds.
4. Services to a non-public school with ESSER funds will be provided by the LEA directly, or through contract with, another public or private entity.





## **Budget Development Parameters 2021/22 Kelso School District Budget**

- The established Budget Calendar and Process will be utilized for the development of the 2021/22 budget;
- The Superintendent will recommend a budget to the Board that is aligned to the Mission, Vision, and District Goals outlined in the strategic plan, Road to Student Success;
- The Superintendent will recommend a budget to the Board that addresses the School Board's Priority Goals;
- The Board desires to maintain a minimum total ending fund balance of **8%**;
- The Superintendent will utilize input from staff, parents, community, and other stakeholders in the development of the recommended budget to the Board;
- The recommended budget will address efficiency and effectiveness of operations, and the responsive and productive management of school district resources; and,
- The Board recognizes the District must continue to prioritize and invest in the core instructional program closest to the classroom, and recognizes that a balanced approach to reductions, if needed, is necessary to ensure continuity of overall District operations.



## Budget Development Priorities/Challenges 2021/22 Kelso School District Budget

### ROAD TO STUDENT SUCCESS

#### OUR GOALS



##### **SCHOOL CLIMATE**

A school climate that emphasizes student safety, a healthy lifestyle, and respect for other students and faculty.



##### **EARLY LEARNING**

Every Kelso student will meet or exceed standard by the end of third grade in English/language arts and mathematics.



##### **QUALITY INSTRUCTION**

Every Kelso student will experience high-quality standards-based instruction that fosters critical thinking and high levels of academic achievement.



##### **CAREER, COLLEGE & COMMUNITY READY**

Every Kelso student will transition successfully between grades and schools and will graduate with the knowledge, skills and attitude to excel in post-high school opportunities. To that end, we will actively engage and partner with parents, families, and our community.

- Closely monitor the impacts of COVID-19 on school district resources and expenditures
- Monitor fund balance closely to ensure adequate cash flow into FY2021
- Ensure reimbursement of federal Elementary and Secondary School Emergency Relief funds to balance budgets and ensure fiscal stability
- Overcome challenges with enrollment and staffing alignment
  - Loss of enrollment in 2020/21—will it return in 2021/22?
  - Kelso Virtual Academy—what level will students return to prior school or remain
- Plan to exit COVID restrictions and move to regaining learning loss and educational programming

**Adjourn meeting 5:42 pm**

**X** \_\_\_\_\_

President

**X** \_\_\_\_\_

Secretary