



## RESPONDING TO WASHINGTON'S BUDGET + ENROLLMENT CRISIS

Through Strategic Planning & Budgeting



# STRATEGIC PLANNING AND GOAL SETTING

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**#1 Recognize and understand the relationship of the school district's strategic plan, goals, and budget**



# 5 YEAR STRATEGIC PLAN

## What Gets Measured... Gets Improved



1. A foundational document that should guide the decision making and funding priorities of the Board & district.
2. Key components:
  - a. Sets vision for district
  - b. Sets goals/objectives
  - c. Measures results
3. A tool for various purposes
  - a. Prioritizing Funding
  - b. Holding Superintendent Accountable
4. Review quarterly and update annually based on improvements.

# THINGS TO EXPECT WHEN DEVELOPING THE PLAN



1. The School Board formulates the framework by setting vision, mission, goals, and priorities.
  - Superintendent and cabinet acts as an advisor to the board during the process.
2. Board is to set the time frame and overarching objectives with the superintendent
3. Superintendent's role is to add data, measurables,
  - And, monitor the progression of the plan, and report routinely to the board body.

# STRATEGIC PLANS INCLUDE



1. Goals and objectives
2. Funding expectations
3. Deadlines
4. Responsible parties
5. Data & Measurable Benchmarks

# THE BUDGET

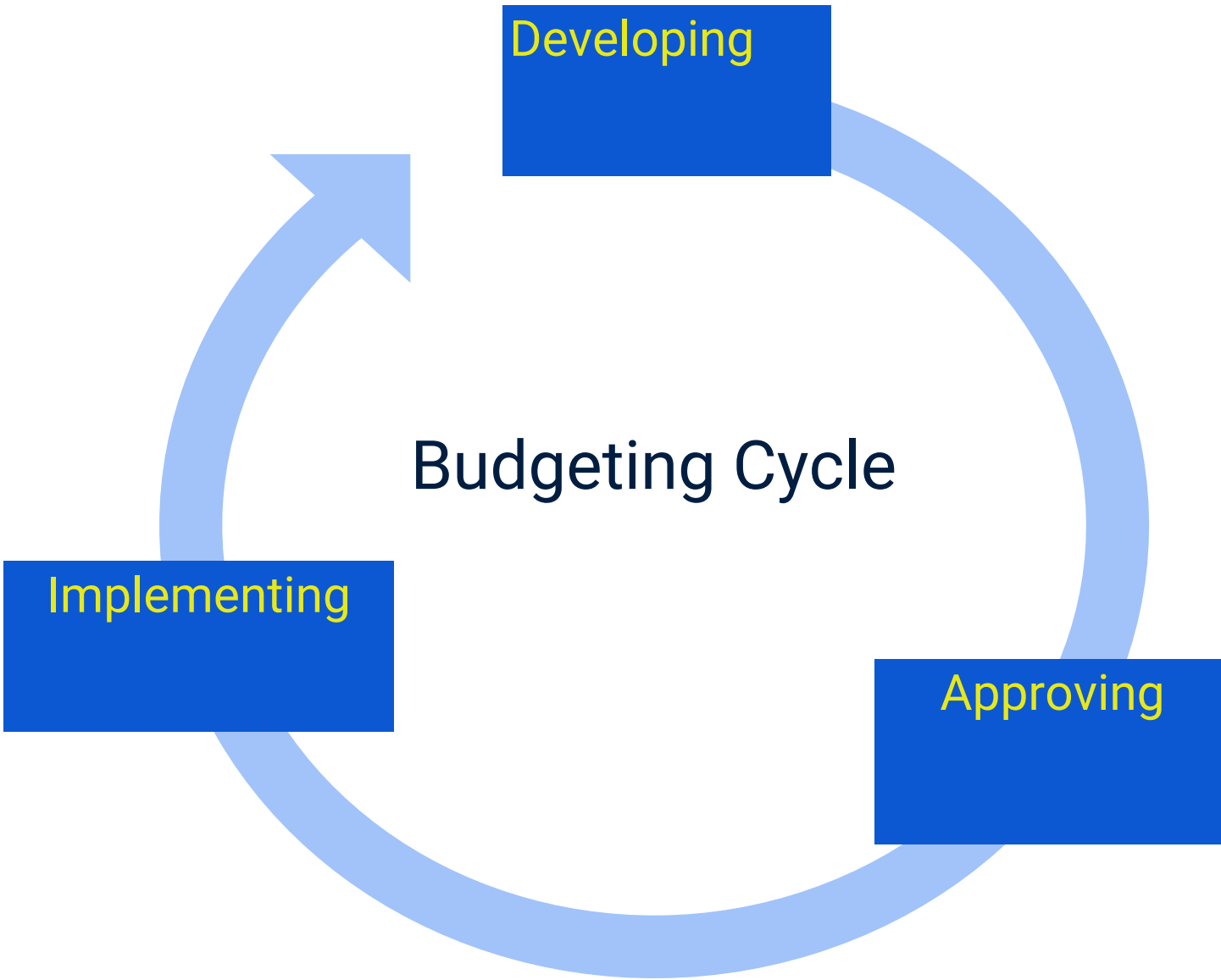
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**#2 Know how to read, understand, and monitor your school district budget  
& ask the right questions!**



# THE BUDGETING CYCLE

The sequence of activities involved in planning the district's educational programs, estimating the needed expenditures and revenues to implement these programs, gaining the necessary approvals, and using the budget to assist in managing the district's operations.



# THE BOARD'S ROLE IN PLANNING + APPROVAL

## THE SCHOOL BOARD IS ULTIMATELY RESPONSIBLE FOR THE ANNUAL BUDGET AND DELEGATING FUNDS.

1. The draft/proposed budget is prepared by the superintendent and his/her staff.
2. It is the superintendent's responsibility to present the budget to the Board.
3. It is the superintendent's responsibility to provide the board members w/adequate backup information in a timely manner for the Board to make an informed decision.
4. The superintendent should keep the Board up to date on the budget planning process through a series of public workshops leading up to the final approval presentation.
5. Workshops are very important for keeping the board members and public a part of the creation and a vehicle to provide full transparency to the public during the process.



# PURPOSES OF A SCHOOL DISTRICT BUDGET

**The primary management tool for educational administrators**

## **5 major uses of a budget:**

1. Planning
2. Public Involvement
3. Legal
- 4. Control**
- 5. Evaluations**



# PURPOSES OF A SCHOOL DISTRICT BUDGET

## CONTROL



Determination of Goals

Attainment of Goals

Laying out of plan

Making Comparison

Correction or Revision

- During the operating year the Budget serves as a management control document.
- Budget holds Superintendent, Department Heads, and Principals accountable.
- The budget is the basis for control over school district expenditures.
- Used to monitor under spending in school based programs, district departments and priorities.
  - Ex) school-STEM, district dept- new buses, priority- literacy (resources)
  - Also used to insure that there isn't over expenditures for category.

# PURPOSES OF A SCHOOL DISTRICT BUDGET

## EVALUATIONS

### Superintendent - Chief Executive Officer

- **Budgeting Process**
  - Accuracy of the Budget (over/under)
  - Transparency
  - Include the Board
- **Adhering to board policies, state and federal laws?**
  - Reserve or Fund Balance Minimums set by board
- **Control of Expenditures?**
- **Does the budget promote accountability?**



**And, Implementing the District's Strategic Plan?**

# SCHOOL DISTRICT REVENUES

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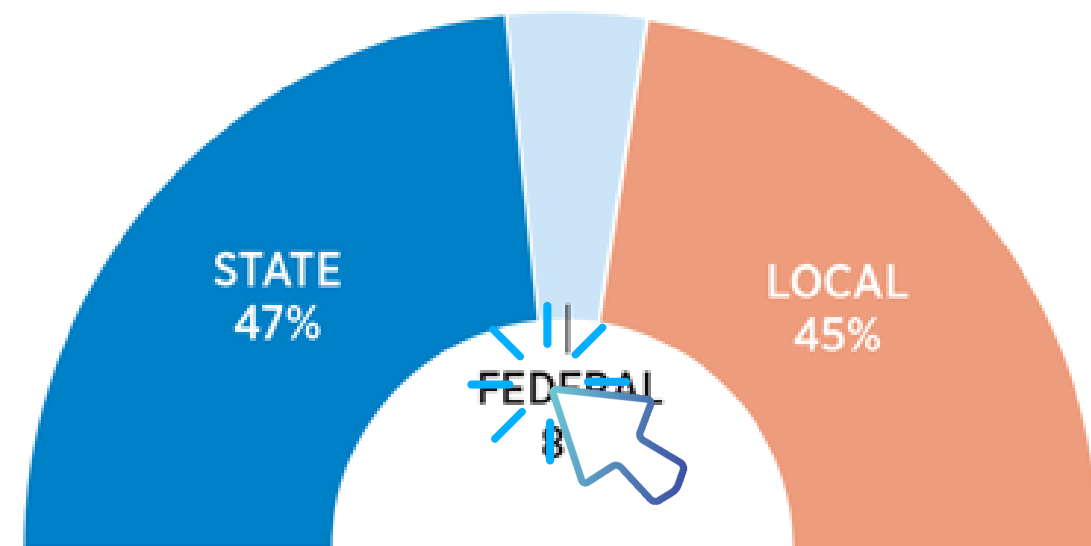


# REVENUES

## Where do the funding sources for school district budgets come from?

CHART 1

### Sources of Public Education Funding



SOURCE: National Center for Education Statistics, "Public School Revenue Sources," April 2018, [https://nces.ed.gov/programs/coe/indicator\\_cma.asp#r2](https://nces.ed.gov/programs/coe/indicator_cma.asp#r2) (accessed July 10, 2018).

BG3338 heritage.org

School district budget revenues come from a combination of Local, State, Federal and Miscellaneous sources

### School District Federal Funding Process

1. School District Staff- Submits for Federal Funding Grants
2. DOE- Awards Funding
3. Superintendent- Places item on agenda for board to accept grant funds. (consent)
4. School Board Members- Read grant application & guidelines before approving at General Business Meeting

# FEDERAL FUNDING + GRANTS

**ESSER FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUNDS ORIGINATED AS PART OF THE CARES ACT IN 2020 AMENDED TO UPDATE 3 ROUNDS OF FUNDING.**

## ESSER 3 Funds

Established to provide additional financial support for schools during pandemic.

To be used in COVID response efforts.

These include:

- Professional Development
- Technology
- Sanitation
- Staff Stipends

**ESSER awards by state:**



# RECAP OF FROM 2021

## “Emergency” Covid Spending Bill (H.R.1319)

In regards to education despite the massive price tag, **this bill did little to combat COVID related relief for students.**

ONLY **9%** OF FUNDING IN THE  
\$1.9 TRILLION “COVID-19 RELIEF BILL”  
WILL BE SPENT ON **PUBLIC HEALTH**



SOURCE: CONGRESSIONAL BUDGET OFFICE

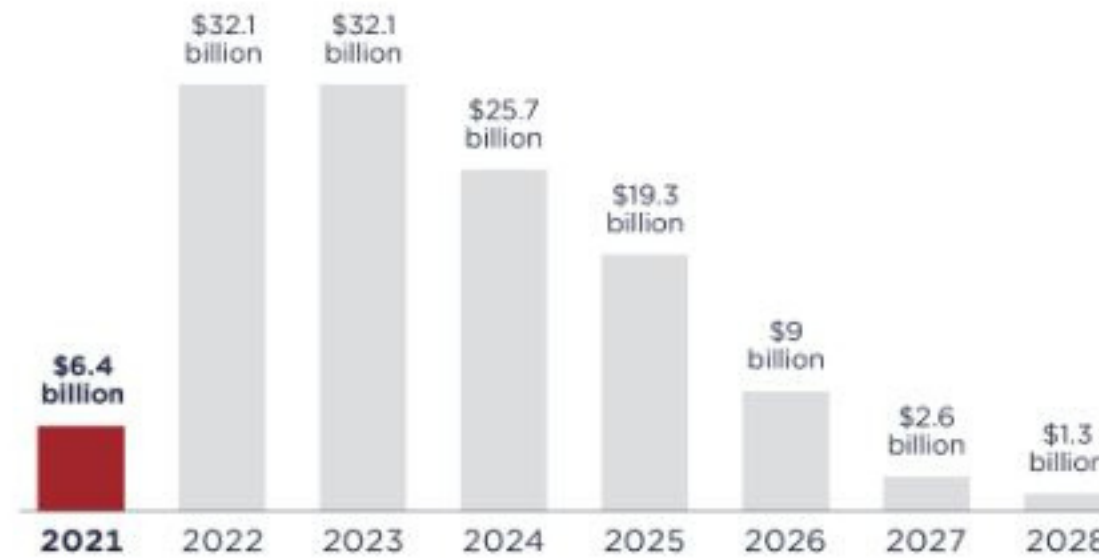
 heritage.org

# RECAP OF FROM 2021 CONT...

## But Funnel \$Billion\$ to Education

- The package also includes more than **\$130 billion** in funding for K-12 schools **but did not require that they be open for in-person instruction**
- Total funds spent on education balloons to more than \$282 billion, which is **4 times** the Department of Education's annual budget.

## PROPOSED EDUCATION FUNDING WON'T REOPEN SCHOOLS



Only **5%** of education spending in the **\$1.9 trillion "COVID-19 relief bill"** would be spent **this fiscal year**

SOURCE: CONGRESSIONAL BUDGET OFFICE

 heritage.org



# HOMWORK:

Reporting Period: April 2022 (FY 2022)  
 Start Date: 07/01/2019  
 End Date: 04/06/2022

4/6/22 10:13 AM

## PERRYSBURG EXEMPTED VILLAGE Financial Detail Report

Date	Check #	Receipt #	PO #	Item Description	Full Account Code	Received Amount	Expended Amount	Remaining Encumbrance
<b>Cash Account: 507-9021</b>								
8/31/2020				601142 Zoom License for Staff Members - SY2020-2021	507-1190-419-9021-000000-000-00-000			\$ 0.00
8/31/2020				601142 Zoom License for Steve Ricard (addition) - SY2020-2021	507-1190-419-9021-000000-000-00-000			0.00
9/3/2020		65753		Correct COVID Purchases	507-1190-511-9021-000000-000-00-000		67,843.88	
9/9/2020		65878		PCR - 507-9021 ESSER	507-4220-9021-000000-000	67,843.88		
12/15/2020	160020			601142 Zoom License for Staff Members - SY2020-2021	507-1190-419-9021-000000-000-00-000		2,646.00	
12/15/2020	160020			601142 Zoom License for Steve Ricard (addition) - SY2020-2021	507-1190-419-9021-000000-000-00-000		7.00	
1/11/2021		66617		ODE - 3HS0 COVID19 ESSER CARES	507-4220-9021-000000-000	2,653.00		
1/13/2021		66640		Correct ESSER Funds 600208	507-1190-419-9021-000000-000-00-000		12,783.06	
1/13/2021		66641		Correct ESSER Funds 600893	507-1190-419-9021-000000-000-00-000		2,000.00	
1/13/2021		66642		Correct ESSER Funds 601996	507-1190-511-9021-000000-000-00-000		8,633.71	
1/27/2021				602272 Esser I Funding for supplies related to the COVID 19 pandemic reimbursement.	507-3260-511-9021-000000-000-00-200			0.00
1/29/2021				602294 Silverback Supply Company Invoice 157882	507-3260-511-9021-000000-090-00-000			0.00
1/29/2021				602294 UScore Defense Invoice 467	507-3260-511-9021-000000-090-00-000			0.00
1/29/2021				602294 Silverback Supply Company Invoice 158588	507-3260-511-9021-000000-090-00-000			0.00
1/29/2021				602294 Silverback Supply Company Invoice158231	507-3260-511-9021-000000-090-00-000			0.00
1/29/2021				602294 Silverback Supply Company Invoice 154899-2	507-3260-511-9021-000000-090-00-000			0.00
1/29/2021				602294 Silverback Supply Company Invoice 156679	507-3260-511-9021-000000-090-00-000			0.00
2/8/2021		66838		ODE - 3HS0 COVID19 ESSER CARES	507-4220-9021-000000-000	23,416.77		
2/8/2021	160367			602272 Esser I Funding for supplies related to the COVID 19 pandemic reimbursement.	507-3260-511-9021-000000-000-00-200		853.76	
2/8/2021	160443			602294 Silverback Supply Company Invoice 156679	507-3260-511-9021-000000-090-00-000		725.00	
2/8/2021	160443			602294 Silverback Supply Company Invoice158231	507-3260-511-9021-000000-090-00-000		129.25	
2/8/2021	160443			602294 Silverback Supply Company Invoice 154899-2	507-3260-511-9021-000000-090-00-000		725.00	
2/8/2021	160443			602294 Silverback Supply Company Invoice 158588	507-3260-511-9021-000000-090-00-000		180.66	
2/8/2021	160443			602294 UScore Defense Invoice 467	507-3260-511-9021-000000-090-00-000		187.31	
2/8/2021	160443			602294 Silverback Supply Company Invoice 157882	507-3260-511-9021-000000-090-00-000		187.18	



## RESEARCH YOUR DISTRICT'S ESSER FUNDS RECEIVED & EXPENDED

- Ask CFO for a Financial Detail Report: 2020, 2021, 2022, & 2023
- Keywords: ESSER, COVID, CARES

# HOMEWORK: RESEARCH YOUR DISTRICT SPENDING

Date	Transaction Number	Type	Check #	Date	Inv #	Vendor #	Primary Name	Item Description	Remaining Encumbrance	Expended Amount	FYTD Expendable	FYTD Unencumbered
Reporting Period: April 2022 (FY 2022) <span style="float: right;">4/6/22 10:04 AM</span> Start Date: 07192019 End Date: 04062022												
<b>PERRYSBURG EXEMPTED VILLAGE</b> <b>Budget Account Activity Report</b>												
<b>Full Account Code: 507-9021</b> <b>Full Account Code: 507-1190-419-9021-000000-000-00-000</b> <b>Description: ESSER CARES FUNDS</b>												
8/31/2020	601142 PO					22471 NWOCA		Zoom License for Staff Members - SY2020-2021	\$ 0.00		\$ 0.00	\$ 0.00
8/31/2020	601142 PO					22471 NWOCA		Zoom License for Steve Ricard (addition) - SY2020-2021	0.00		0.00	0.00
12/15/2020	43735 Disb		160020	12/15/2020	NBNW12167	22471 NWOCA		Zoom License for Staff Members - SY2020-2021		2,646.00		
12/15/2020	43735 Disb		160020	12/15/2020	NBNW12167	22471 NWOCA		Zoom License for Steve Ricard (addition) - SY2020-2021		7.00		
1/13/2021	66640 Rec							Correct ESSER Funds 600208		12,783.06		
1/13/2021	66641 Rec							Correct ESSER Funds 600893		2,000.00		
									<b>\$ 0.00</b>	<b>\$ 17,436.06</b>		
									<b>\$ 0.00</b>	<b>\$ 17,436.06</b>		
<b>Full Account Code: 507-1190-511-9021-000000-000-00-000</b> <b>Description: ESSER CARES SUPPLIES</b>												
9/3/2020	65753 Rec							Correct COVID Purchases		67,843.88		
1/13/2021	66642 Rec							Correct ESSER Funds 601996		8,633.71		
									<b>\$ 76,477.59</b>			
									<b>\$ 76,477.59</b>			
<b>Full Account Code: 507-3260-511-9021-000000-000-00-200</b> <b>Description: ESSER ALL SAINTS</b>												
1/27/2021	602272 PO					27707 ALL SAINTS CATHOLIC SCHOOL		Esser I Funding for supplies related to the	0.00			

## 1. Ask CFO for Budget Account Activity Report: 2020, 2021, 2022, & 2023

- Keywords: ESSER, COVID, CARES

## 2. Analysis how the funds were expended.

- Were they used for a one time expense?
- Or, a reoccurring expense?

## 3. Get Back to Pre- Covid Spending

- ESSER was meant for one time expenses
- Eliminating all reoccurring cost approved with COVID funds
  - Example) Personnel, Salaries, Bonuses, and Programs

# SCHOOL BOARD MEMBERS LEADERSHIP ACADEMY



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JOIN US THURSDAY  
NOVEMBER 9TH!

SCHOOL BOARD **CANDIDATE** TRAINING



JOIN US TUESDAY  
NOVEMBER 14TH!

SCHOOL BOARD **MEMBERS** TRAINING



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