

Budget Workshop & Certified Annual Report (CAR) Review

Board of Education Workshop
December 14, 2020



WEST DES MOINES
COMMUNITY SCHOOLS

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What We Will Cover

- Overview of Funds
- FYE '20 CAR Review
 - All Funds
 - Insurance Fund
 - General Fund
 - Unspent Balance
- Financial Forecast
- Next Steps



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Lay Definitions

- **Dillon's Rule:** Only have the authority to do what's expressly stated or necessarily implied
- **Spending Authority:** Not actual money, but the legal authority to spend money measured in dollars
- **Unspent Balance:** leftover spending authority at year end
- **Fund Balance:** life to date net income, (actual money) like retained earnings



Overview of Funds

WEST DES MOINES COMMUNITY SCHOOL DISTRICT FUND SUMMARY

TYPE	GOVERNMENTAL FUND						PROPRIETARY FUND	FIDUCIARY FUNDS			
FUND	GENERAL FUND (Spending Authority)	MANAGEMENT FUND	PUBLIC EDUCATION & RECREATION LEVY (PERL)	STUDENT ACTIVITY FUND	CAPITAL PROJECTS FUND SALES TAX	PHYSICAL PLANT & EQUIPMENT LEVY (PPEL)	DEBT SERVICE FUND	ENTERPRISE FUND	INTERNAL SERVICE FUND (Health & Dental)	TRUST & AGENCY FUNDS (Flowers)	
REVENUES	PROP. TAXES STATE AID MISC INCOME	PROP. TAXES	PROP. TAXES (Max \$.135)	ADMISSIONS ACTIV. FEES STDNT DUES FUND RAISING CO-CURRIC. AND EXTRA- CURRICULAR ACTIVITIES	SALES TAX	PROP. TAXES	PROPERTY TAXES TRANSFERS (PPEL & Sales Tax)	FEDERAL STATE MEAL SALES TUITION	GENERAL FUND	DESIGNATED GIFTS	
EXPENDITURES	SALARIES EMPLOYEE BENEFITS SERVICES MATERIALS SUPPLIES CPTL OUTLAY	GEN LIABILITY INSURANCE UNEMPLOYMENT EARLY RETIRE BENEFITS	RECREATION PLACES & PLAYGROUNDS	SUPPORT CO-CURRIC. ACTIVITIES	CAPITAL PROJECTS COMM. ED	PURCHASE AND IMPROVEMENT OF GROUNDS BUILDING CONSTRUCTION REPAIR REMODELING EQUIP > \$500	PAYMENT OF PRINCIPAL AND INTEREST	FOOD SERVICE BREAKFAST & LUNCH COMM. ED.	SELF INSURED HEALTH INSURANCE GOODS OR SERVICES PROVIDED FROM ONE DEPT TO ANOTHER	SPECIFIC PURPOSES AND PROJECTS	
FYE June 30, 2020: Total Expenditures	\$ 114,596,337	\$ 2,234,394	\$ 734,300	\$ 1,576,057	\$ 13,851,137	\$ 13,339,439	\$ 8,516,798	\$ 6,990,984	\$ 20,320,603	\$ -	Total \$ 182,160,049
% of Total Expenditures	62.90%	1.23%	0.40%	0.87%	7.60%	7.32%	4.68%	3.84%	11.16%	0.00%	100.00%
							School Nutrition Community Ed	\$ 4,468,019 2,522,965			
								\$ 6,990,984			



FYE '20 CAR Review

- Trends in Each Fund's:
 - Net Income/(Loss)
 - Fund Balance
- Unspent Balance Analysis
- Board Policy Ratios



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FYE '20 CAR Review

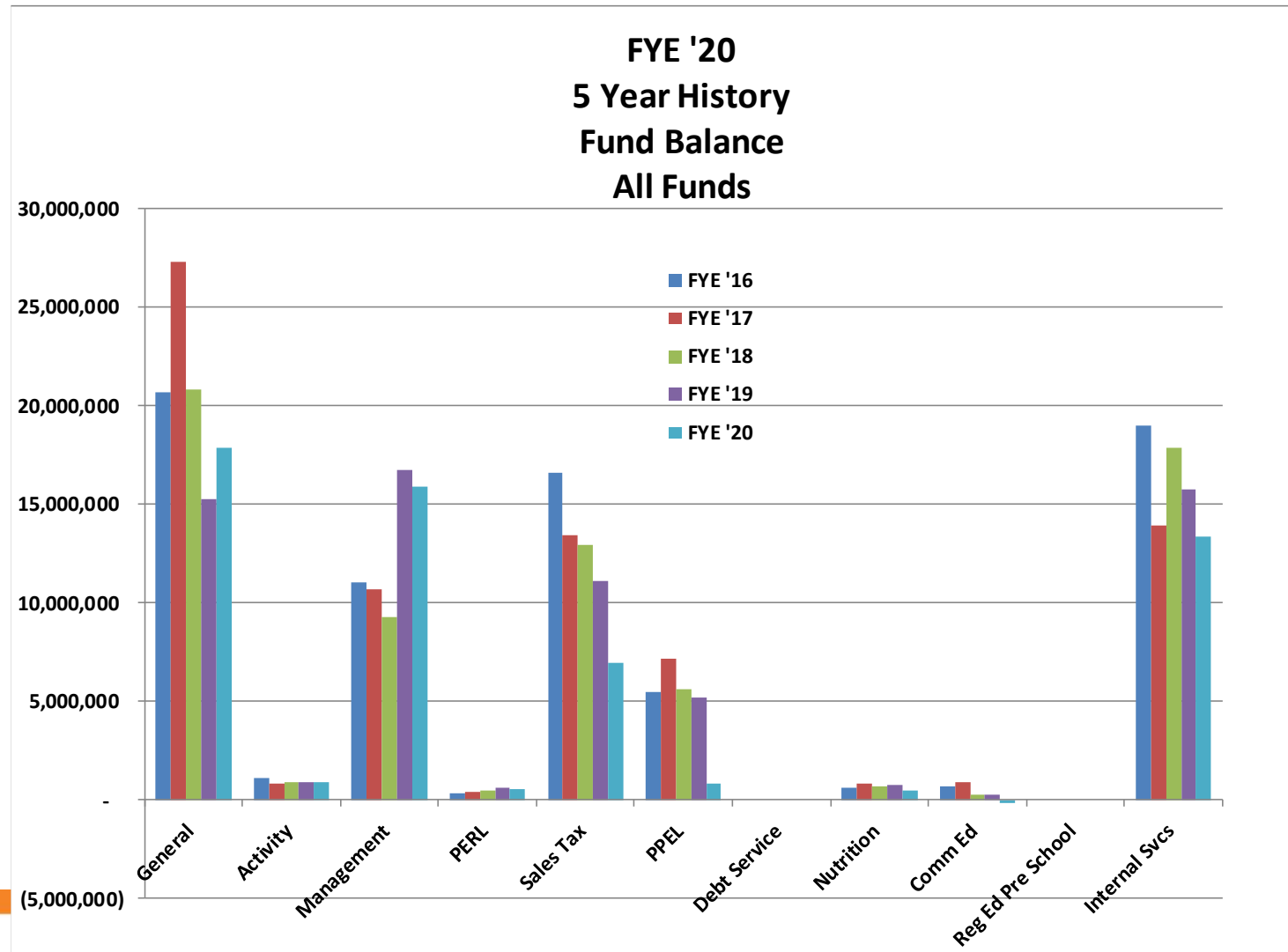
FYE '20

Actual Revenues & Expenditures

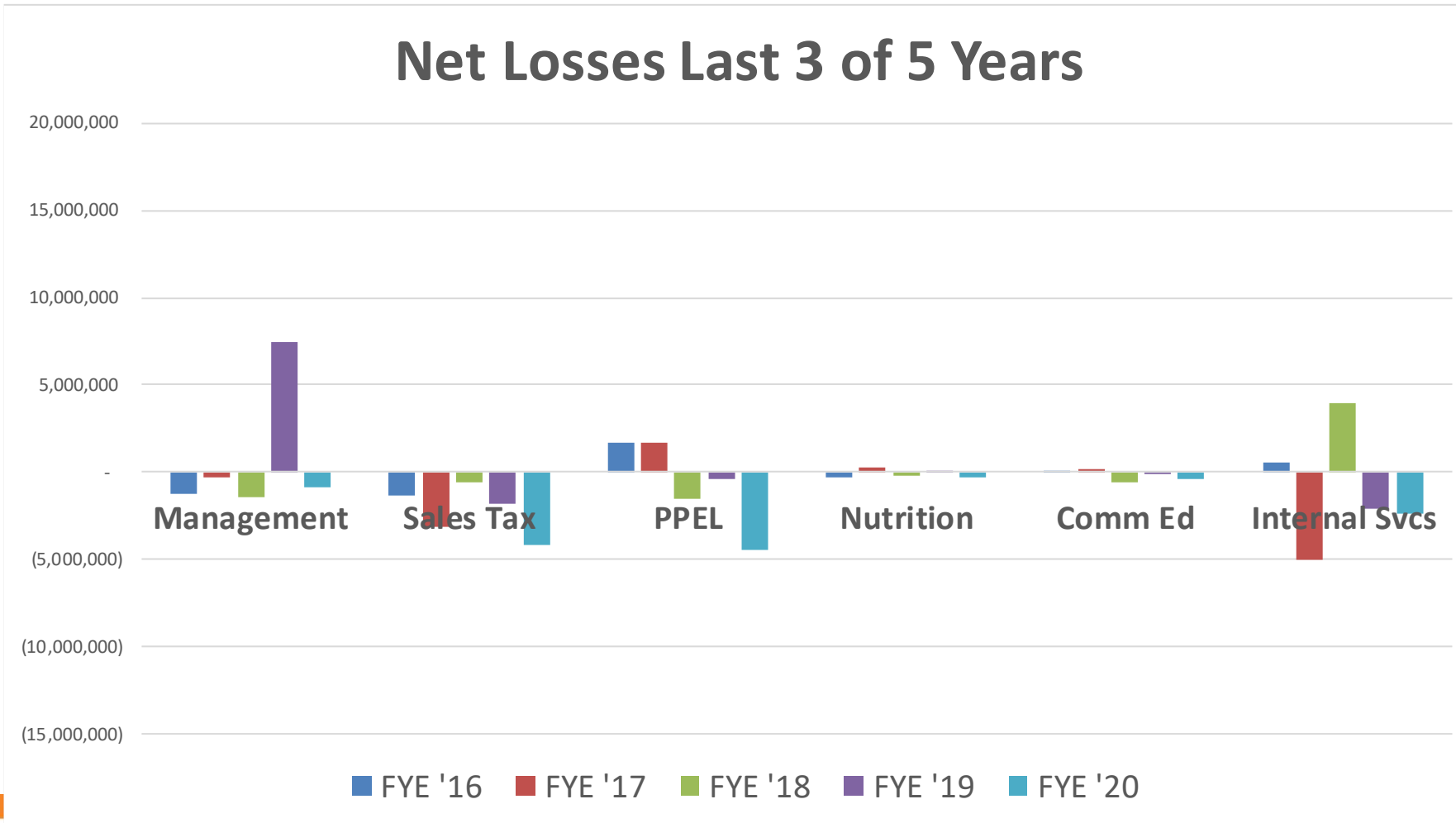
Net Income

	<u>Revenue</u>	<u>Expenditures</u>	<u>Income/(Loss)</u>
General	\$ 117,196,870	\$ (114,596,337)	\$ 2,600,533
Student Activity	1,594,997	(1,576,057)	18,940
Management	1,380,097	(2,234,394)	(854,297)
PERL	678,103	(734,300)	(56,197)
Sales Tax	9,679,809	(13,851,137)	(4,171,328)
PPEL	8,910,374	(13,339,439)	(4,429,065)
Debt Service	8,516,798	(8,516,798)	-
Nutrition	4,203,982	(4,468,019)	(264,037)
Comm Ed	2,120,496	(2,522,965)	(402,469)
Internal Svcs	17,925,137	(20,320,603)	(2,395,466)
Agency	-	-	-
	<u>\$ 172,206,663</u>	<u>\$ (182,160,049)</u>	<u>\$ (9,953,386)</u>

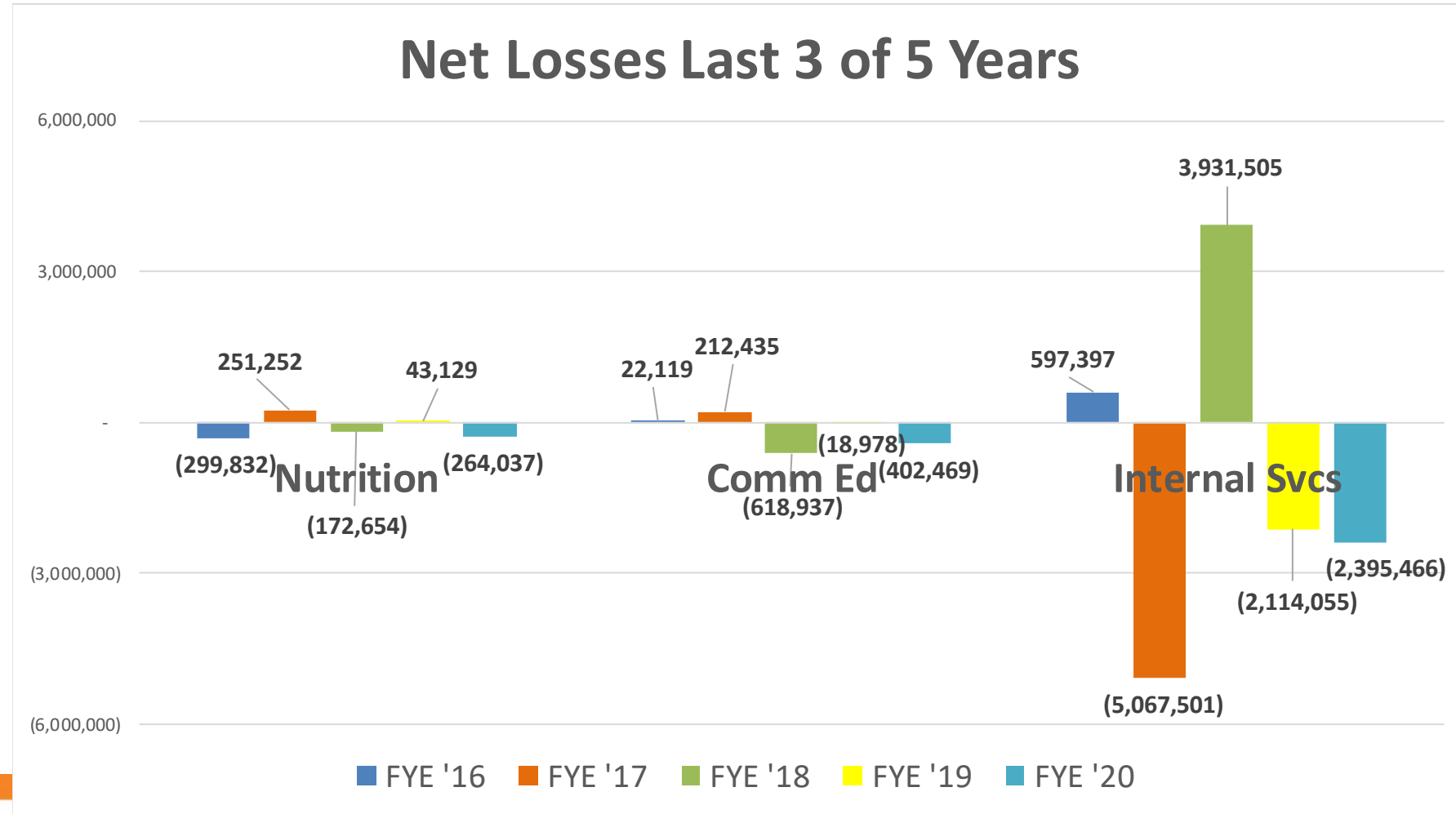
FYE '20 CAR Review



FYE '20 CAR Review



FYE '20 CAR Review



FYE '20 CAR Review – Insurance Fund

West Des Moines Community School District

Self Insurance Fund

GAAP Basis

Balance Sheet

	6/30/2019	6/30/2020
Cash & Investments	19,980,746	18,034,475
Accounts Receivable	324,000	186,877
Total Assets	\$ 20,304,746	\$ 18,221,352
Accounts Payable	\$ 128,582	\$ 123,250
IBNR	2,861,893	3,000,000
Deferred Revenue	1,550,214	1,729,510
Total Liabilities	\$ 4,540,689	\$ 4,852,760
Total Fund Balance	\$ 15,764,057	\$ 13,368,592
	\$ 20,304,746	\$ 18,221,352



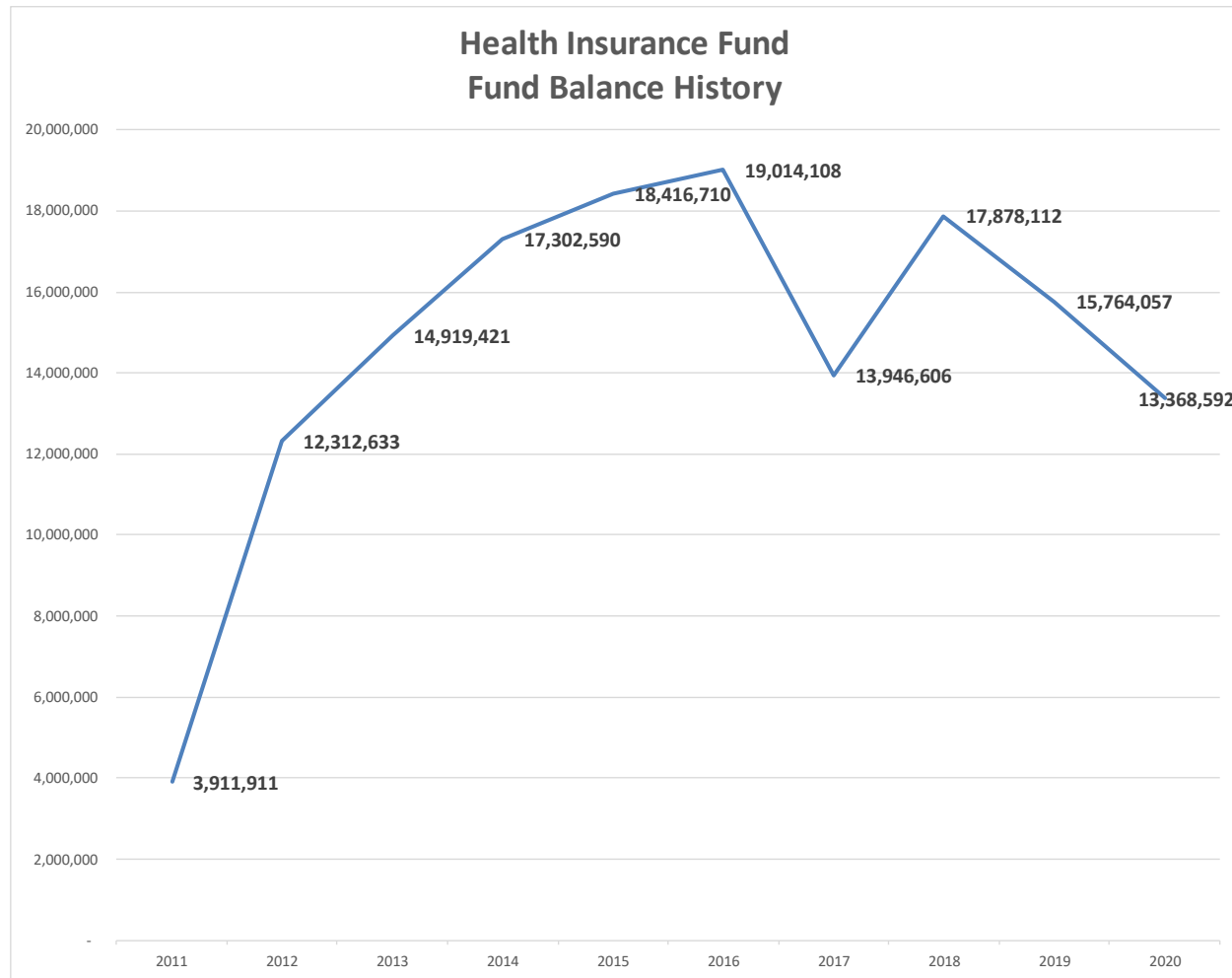
FYE '20 CAR Review – Insurance Fund

**West Des Moines Community School District
Self Insurance Fund
GAAP Basis
Income Statement**

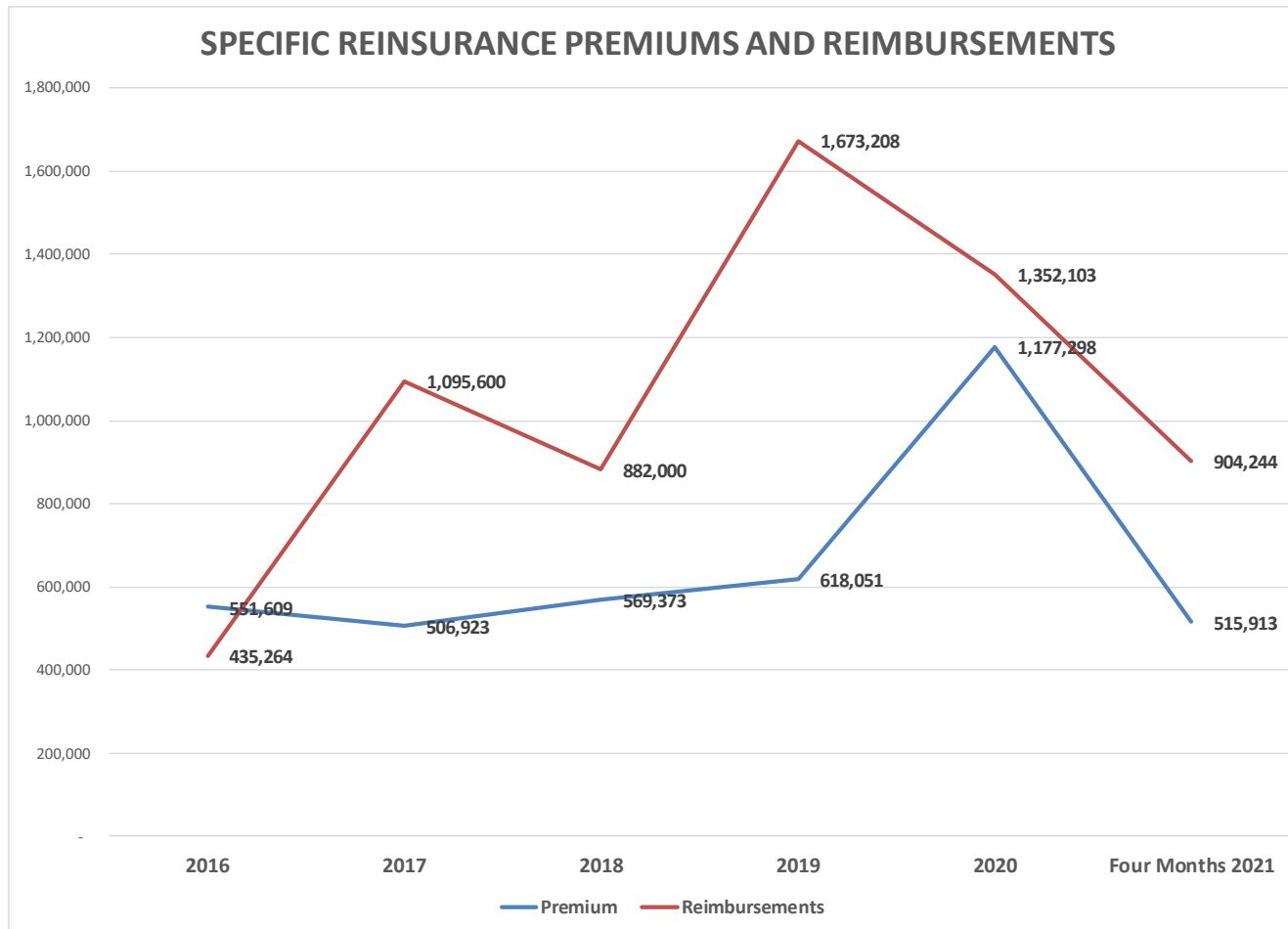
	June 30, 2019	June 30, 2020	% Change
Health Insurance Premiums	\$ 13,173,077	\$ 14,593,495	10.78%
Dental Insurance Premiums	994,702	1,132,272	13.83%
COBRA & Retirees	47,942	51,601	7.63%
Stop Loss Reimbursements	1,673,208	1,352,103	-19.19%
Pharmacy Rebates	804,867	795,667	-1.14%
Total Revenues	\$ 16,693,796	\$ 17,925,138	7.38%
Health Insurance:			
Claims Paid - Health	\$ 12,318,859	\$ 13,500,142	9.59%
Claims Paid - Pharmacy	3,725,316	3,605,793	-3.21%
Professional Services	196,245	175,921	-10.36%
ACA Fee	13,010	6,353	-51.17%
Administrative Fee	546,623	525,580	-3.85%
Specific Reinsurance Premiums	618,051	1,177,298	90.49%
Aggregate Reinsurance Premiums	54,519	54,252	-0.49%
Total Health Insurance Expenses	\$ 17,472,623	\$ 19,045,339	9.00%
Dental Insurance:			
Claims Paid	\$ 997,430	\$ 936,710	-6.09%
Administrative Fees	68,533	72,031	5.10%
Total Dental Insurance Expenses	\$ 1,065,963	\$ 1,008,741	-5.37%
Flexible Benefits	18,981	19,516	2.82%
Biometric Screenings	33,966	35,205	3.65%
Wellness (beBetter, Incentives)	174,318	169,802	-2.59%
Professional Services	42,000	42,000	0.00%
Total Expenses	\$ 18,807,851	\$ 20,320,603	8.04%
Net Income	\$ (2,114,055)	\$ (2,395,465)	13.31%



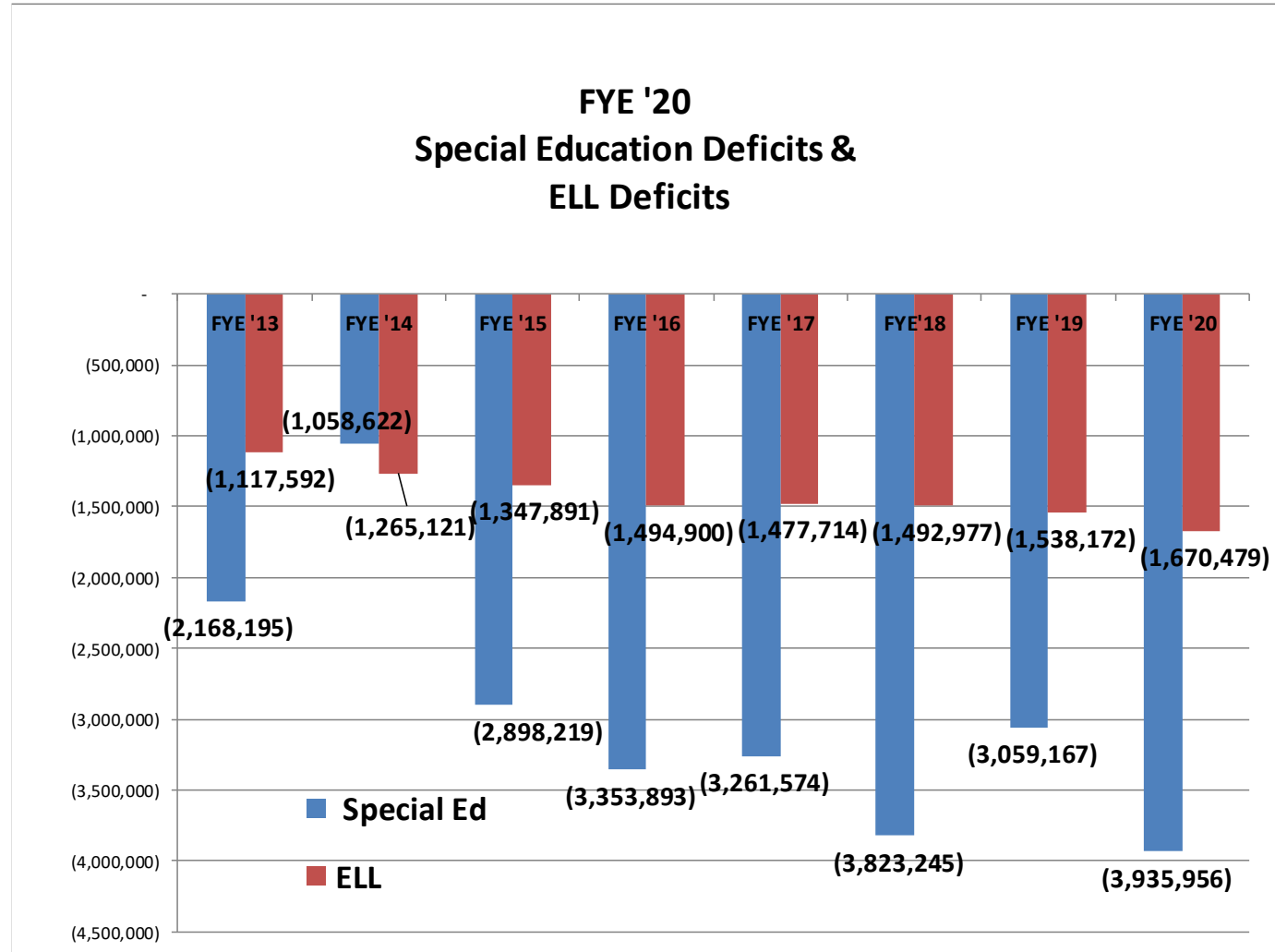
FYE '20 CAR Review – Insurance Fund



FYE '20 CAR Review – Insurance Fund



FYE '20 CAR Review – Select Special



FYE '20 CAR Review

West Des Moines CSD Actual Unspent Balance 2019-20

	Final FYE '17	Final FYE '18	Final FYE '19	Final FYE '20
Regular Program District Cost	59,401,388	59,768,750	60,071,648	61,508,576
Budget Adjustment	143,931	226,652	294,790	-
District Cost for Supplemental Weighting	2,020,445	2,130,654	2,046,619	2,388,667
Special Ed District Cost	6,244,182	6,784,352	7,105,537	7,254,066
Teacher Salary Supplement	4,879,007	4,911,908	4,935,221	5,054,342
Professional Development Supplement	556,071	559,749	562,369	575,838
Early Intervention Supplement	542,553	546,924	550,151	564,663
Teacher Leadership Supplemental District Cost	2,881,477	2,899,376	2,911,727	2,979,143
AEA Special Ed Support	2,805,499	2,845,185	2,870,389	2,937,504
AEA Media Services	574,207	561,843	565,820	573,969
AEA Ed Services	630,347	616,788	621,115	630,046
AEA Teacher Salary Supplement	231,169	235,093	237,753	244,567
AEA Professional Development Supplement	29,382	29,861	30,218	30,983
Drop Out	2,904,729	2,590,774	2,965,200	2,473,302
AEA Prorata Statewide Reduction	(455,804)	(390,197)	(390,197)	(390,197)
State Preschool Foundation Aid	1,100,770	1,342,796	1,367,408	1,362,240
Enrollment Adjustment	791	(11,600)	(11,729)	(16,624)
Instructional Support Program	4,963,102	4,996,417	5,048,445	5,118,744
Miscellaneous Income - Estimated	89,453,246	90,645,325	91,782,484	93,289,829
Spending Authority Generated Annually	11,108,436	12,513,112	13,175,844	12,926,375
Total Budgeted/Est'd General Fund Expenditures	100,561,682	103,158,437	104,958,328	106,216,204
Total Budgeted/Est'd General Fund Expenditures	101,395,015	118,277,391	113,166,279	114,596,337
SBRC Granted Spending Authority	(833,333)	(15,118,954)	(8,207,951)	(8,380,133)
SBRC Allocation	-	-	-	-
SBRC Allocation -Special Ed Deficit -EOY	3,261,574	3,823,245	3,059,167	3,935,956
SBRC Allocation - Advanced Funding	-	-	142,803	329,552
SBRC Allocation - English as Second Lang	262,453	291,750	339,359	311,802
SBRC Allocation - Open Enrolled Out	870,855	919,443	939,696	472,867
SBRC Allocation - Environmental Hazards	-	-	210,121	1,250
SBRC Allocation - English as Second Lang-FYE '13	-	-	-	-
SBRC Allocation - English as Second Lang-FYE '14	-	-	-	-
SBRC Allocation - English as Second Lang-FYE '15	-	-	-	-
SBRC Allocation - English as Second Lang-FYE '16	-	-	-	-
SBRC Allocation - English as Second Lang-FYE '17	1,477,713	1,492,977	1,538,172	1,670,479
Total SBRC Granted Spending Authority	5,872,595	6,527,415	6,229,318	6,721,906
Net Annual Increase/(Decrease in Spending Authority)	\$5,039,262	(\$8,591,539)	(\$1,978,633)	(\$1,658,227)
Unspent Balance - Beginning of the Year	\$24,116,773	\$29,156,035	\$20,564,496	\$18,585,863
Unspent Balance - End of the Year	\$ 29,156,035	\$ 20,564,496	\$ 18,585,863	\$ 16,927,636

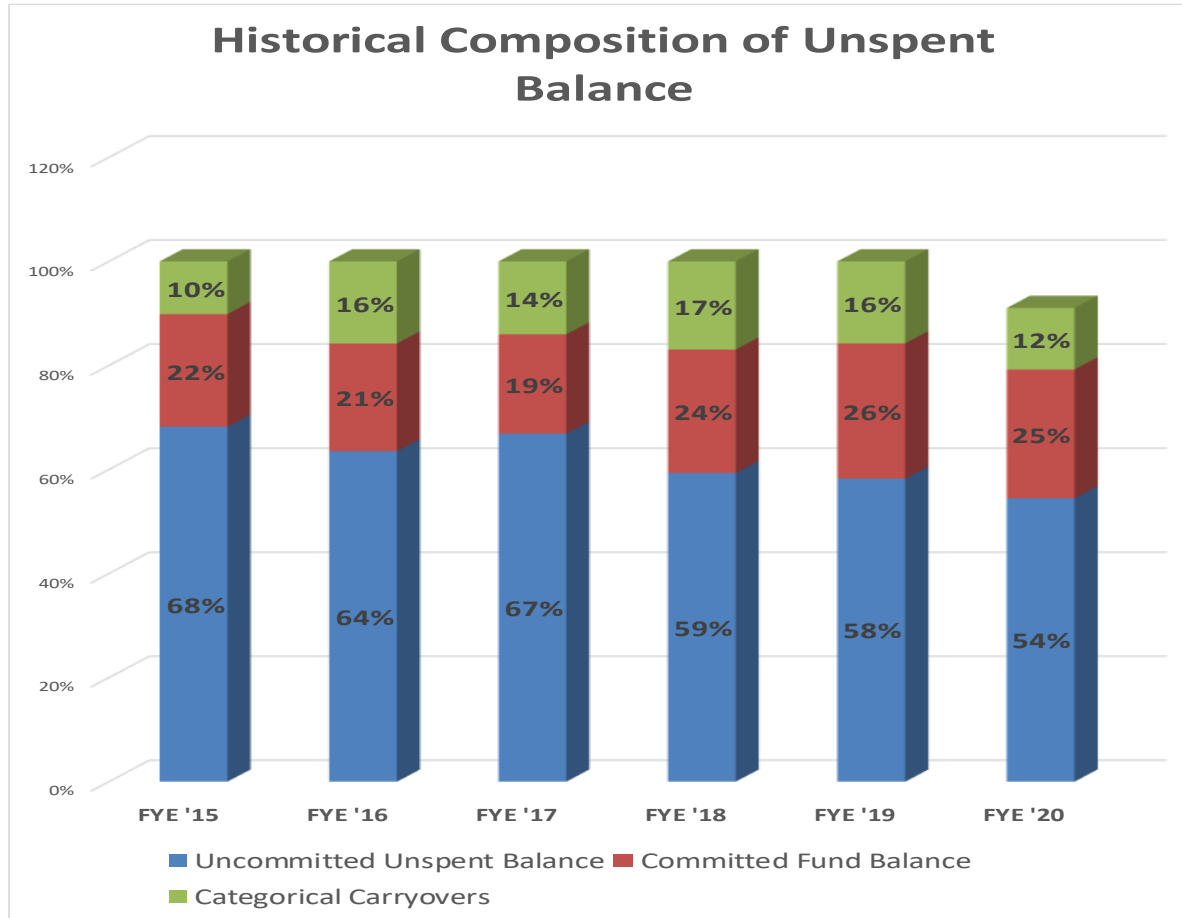


FYE '20 CAR Review

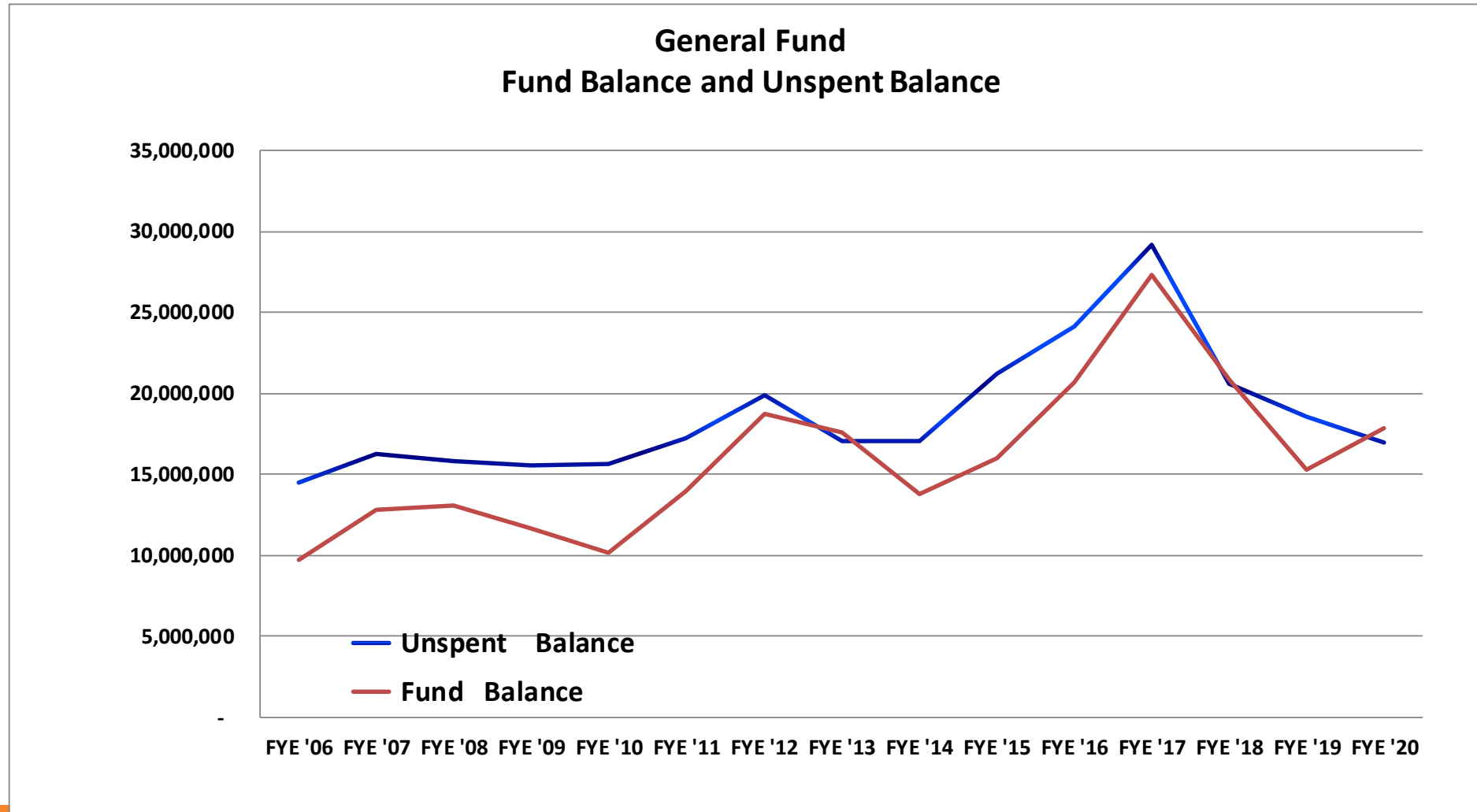
	ACTUAL FYE '15	ACTUAL FYE '16	Final FYE '17	Final FYE '18	Final FYE '19	Final FYE '20
Unspent Balance - End of the Year	\$ 21,182,880	\$ 24,116,773	\$ 29,156,035	\$ 20,564,496	\$ 18,585,863	\$ 16,927,636
Restricted Fund Balances -(State Categorical Carryovers)	(2,145,210)	(3,805,044)	(4,087,212)	(3,482,187)	(2,928,847)	(2,201,318)
Committed Fund Balances -(Curriculum Adoption)	(4,587,716)	(4,988,125)	(5,567,381)	(4,881,607)	(4,832,526)	(4,598,506)
Total 'Earmarked' Unspent Balance	(6,732,926)	(8,793,169)	(9,654,593)	(8,363,794)	(7,761,373)	(6,799,824)
Unreserved Unspent Balance	14,449,954	15,323,604	19,501,442	12,200,702	10,824,490	10,127,812
Annual Change in Unrestricted Unspent Balance	1,885,019	873,650	4,177,838	(7,300,740)	(1,376,212)	(696,678)
Maximum Budget Authority	119,272,680	125,953,067	130,551,050	138,841,887	131,752,142	131,523,973



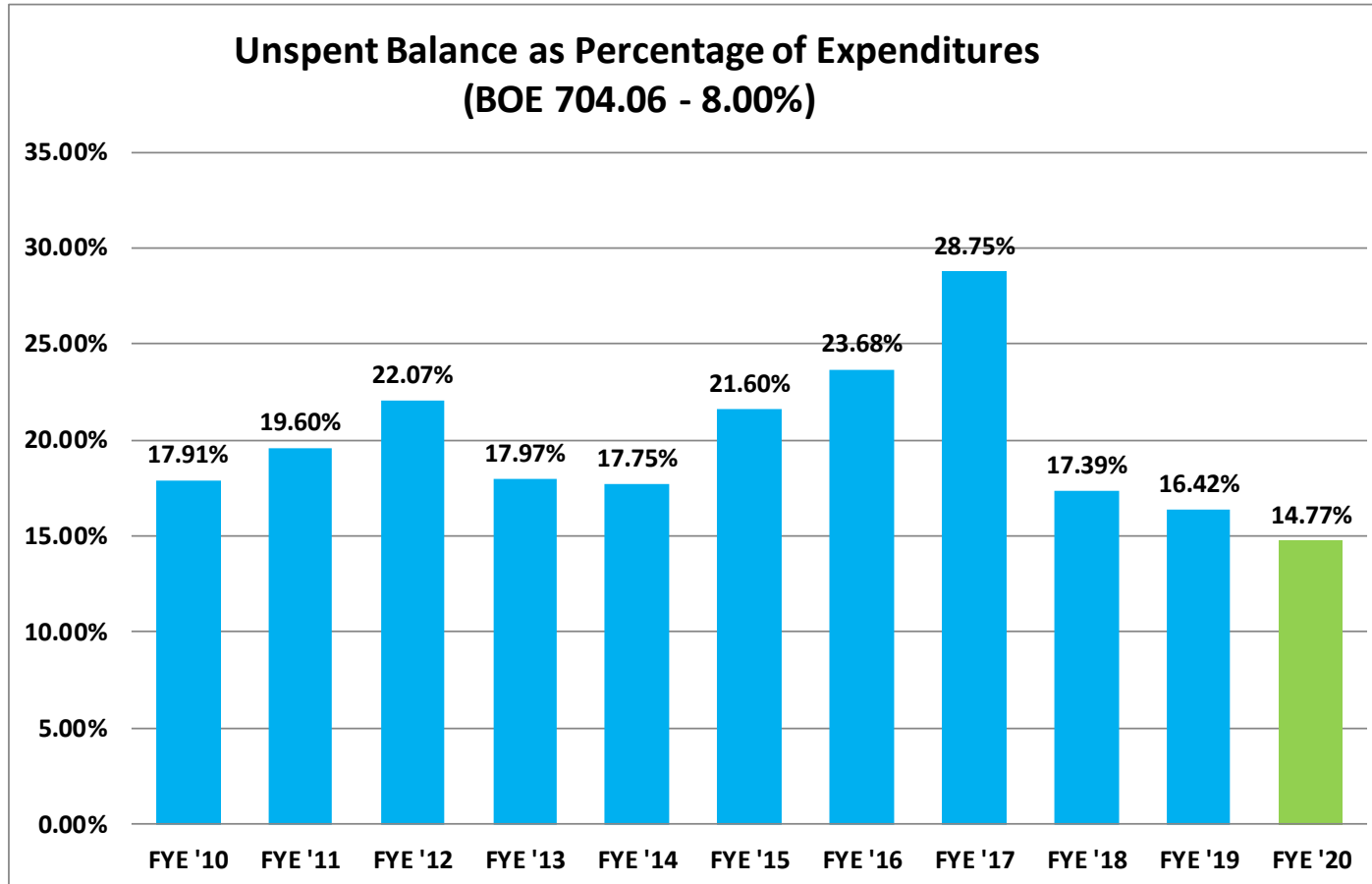
FYE '20 CAR Review



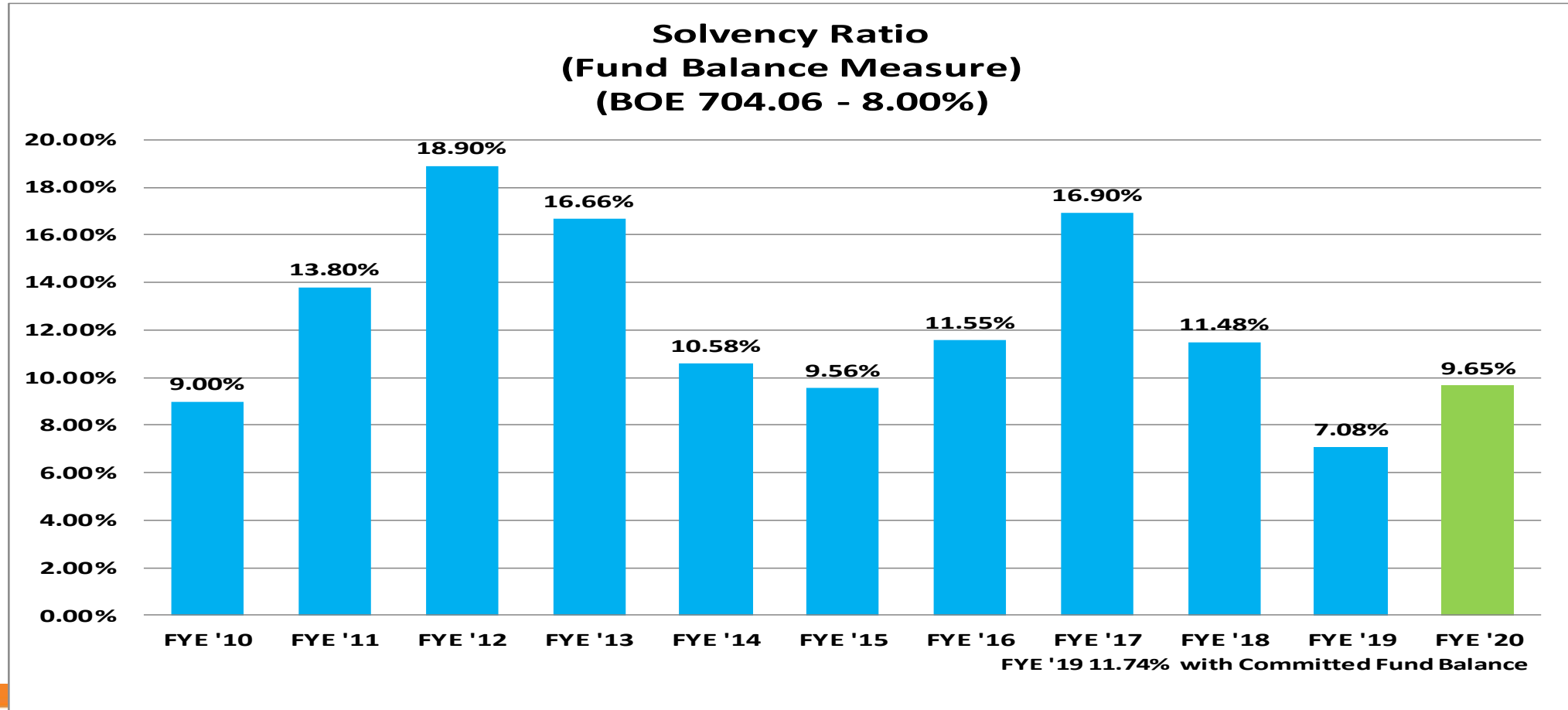
FYE '20 CAR



FYE '20 CAR Review



FYE '20 CAR

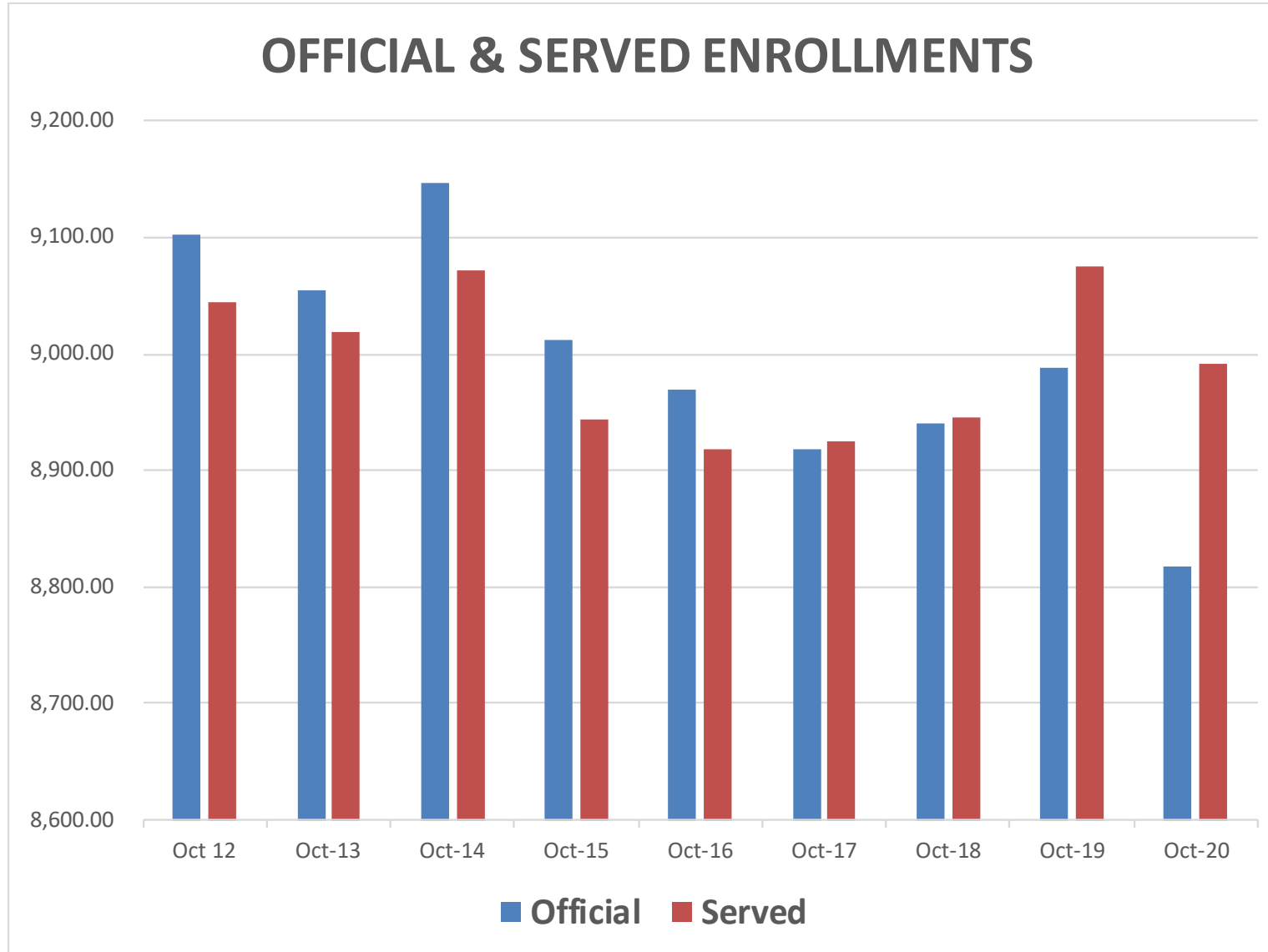


Financial Forecast Overview

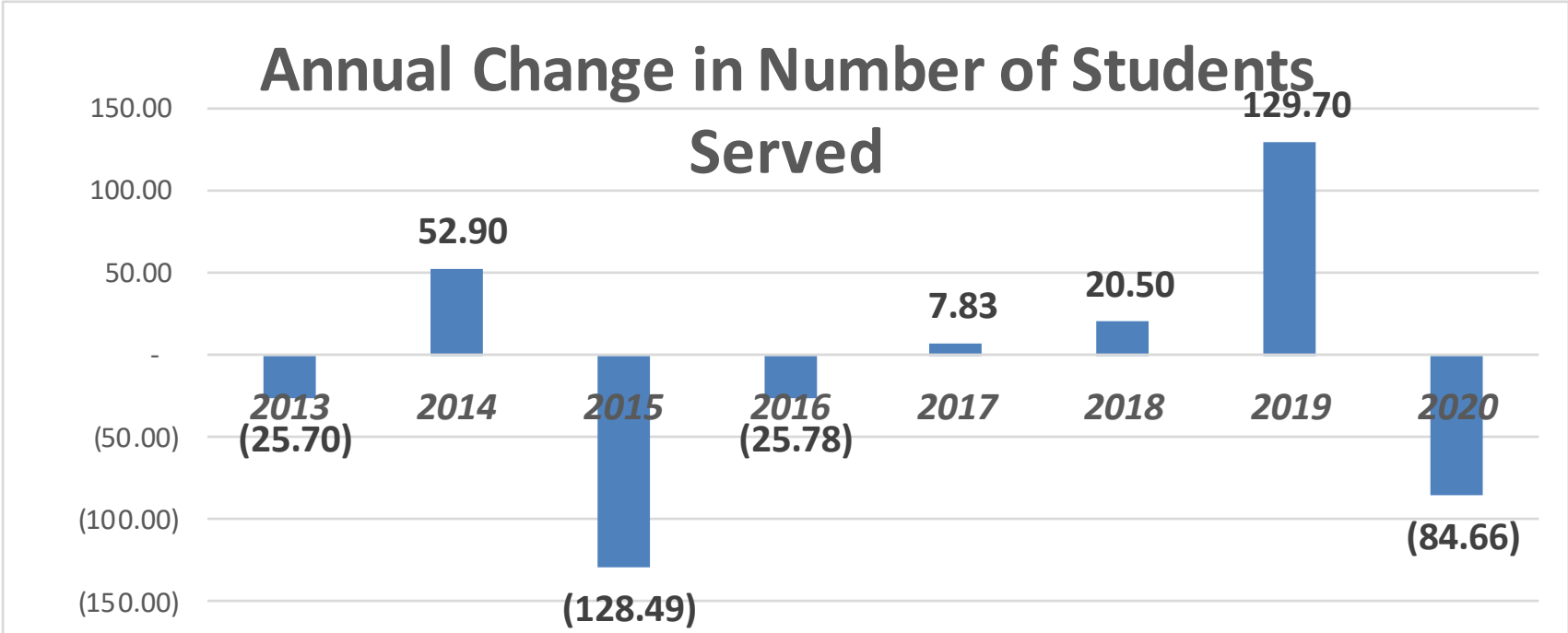
- General Fund Key Inputs/Assumptions
 - Enrollments
 - State Supplement Amount (SSA)
 - Staffing
 - Early Retirement Incentives
 - Turnover Savings
 - Estimated Settlements
 - School Budget Review Committee (SBRC)
 - Financial Forecasts



Financial Forecasts - Enrollment



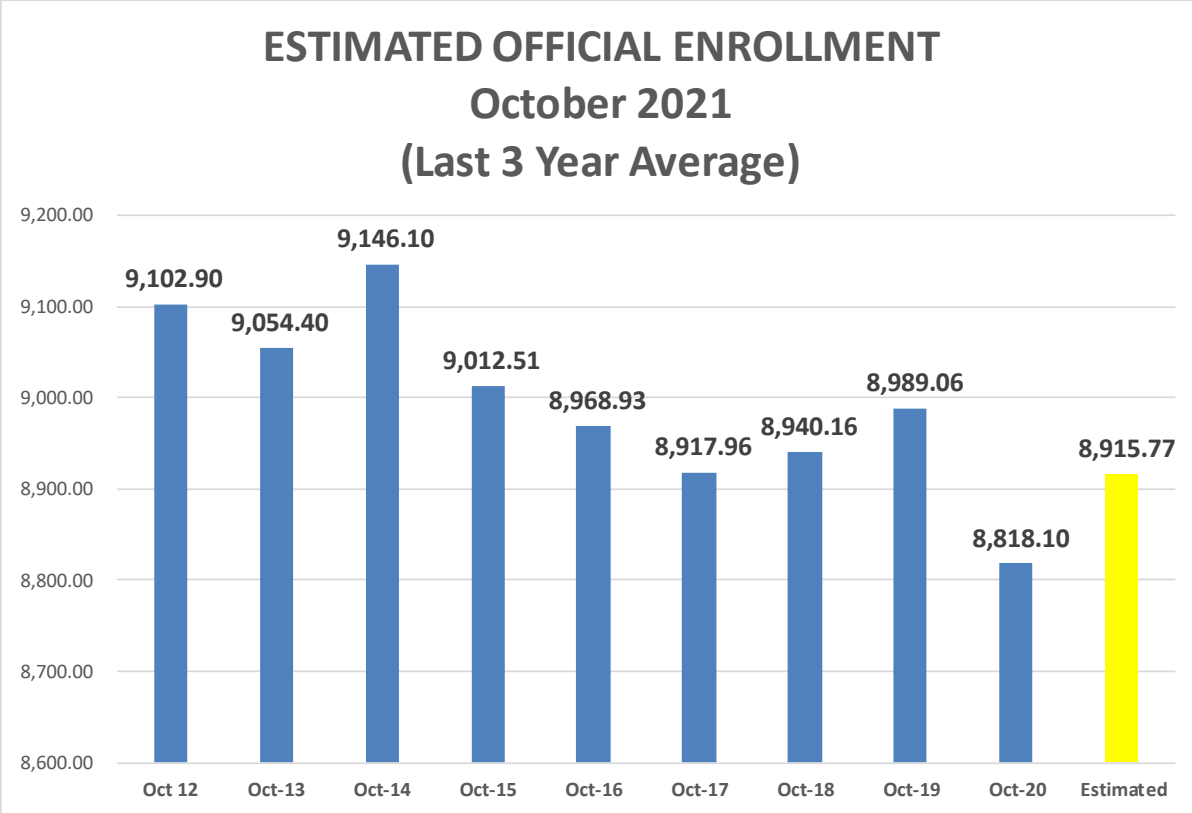
Financial Forecasts - Enrollments



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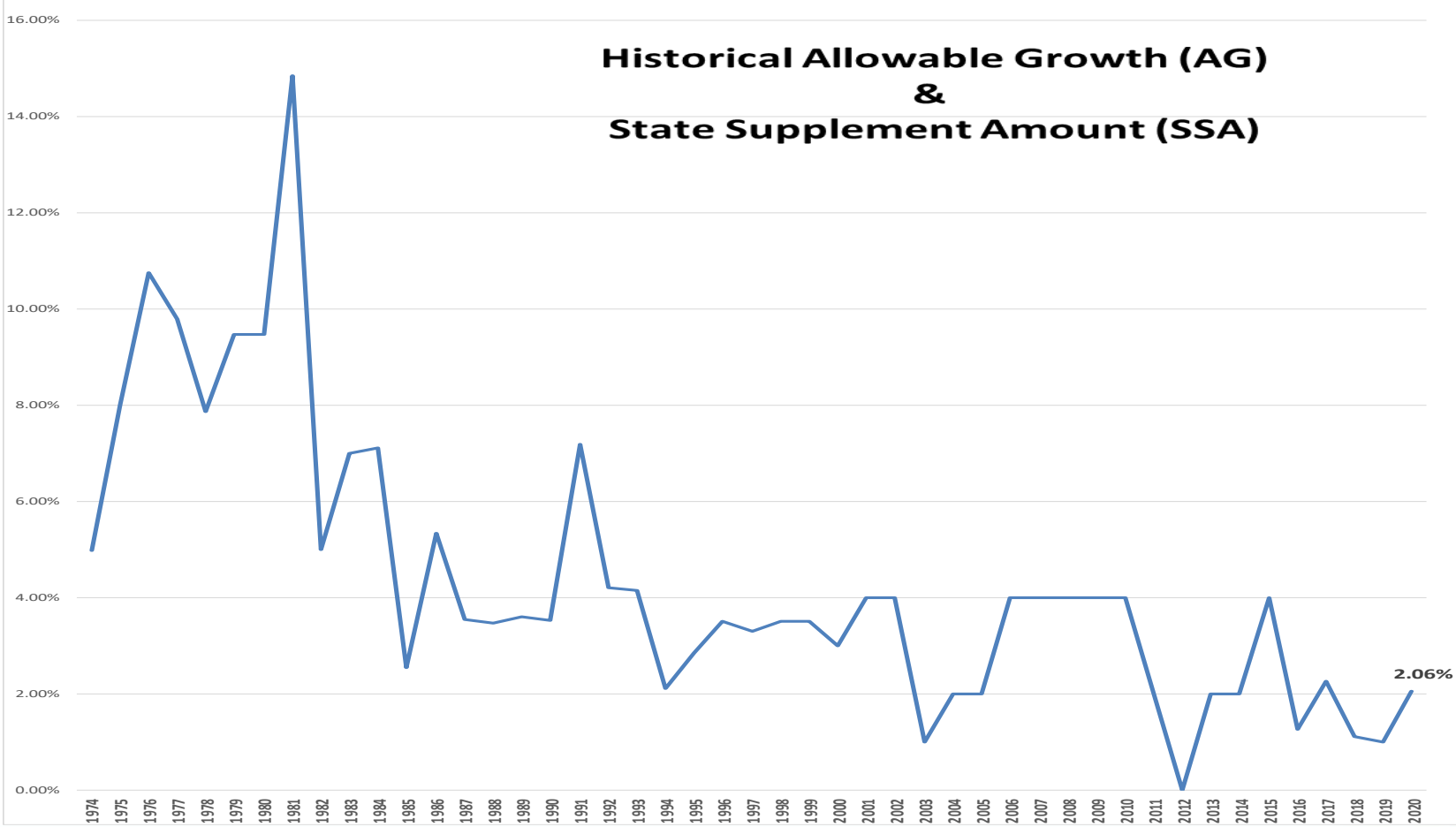
Financial Forecasts - Enrollments



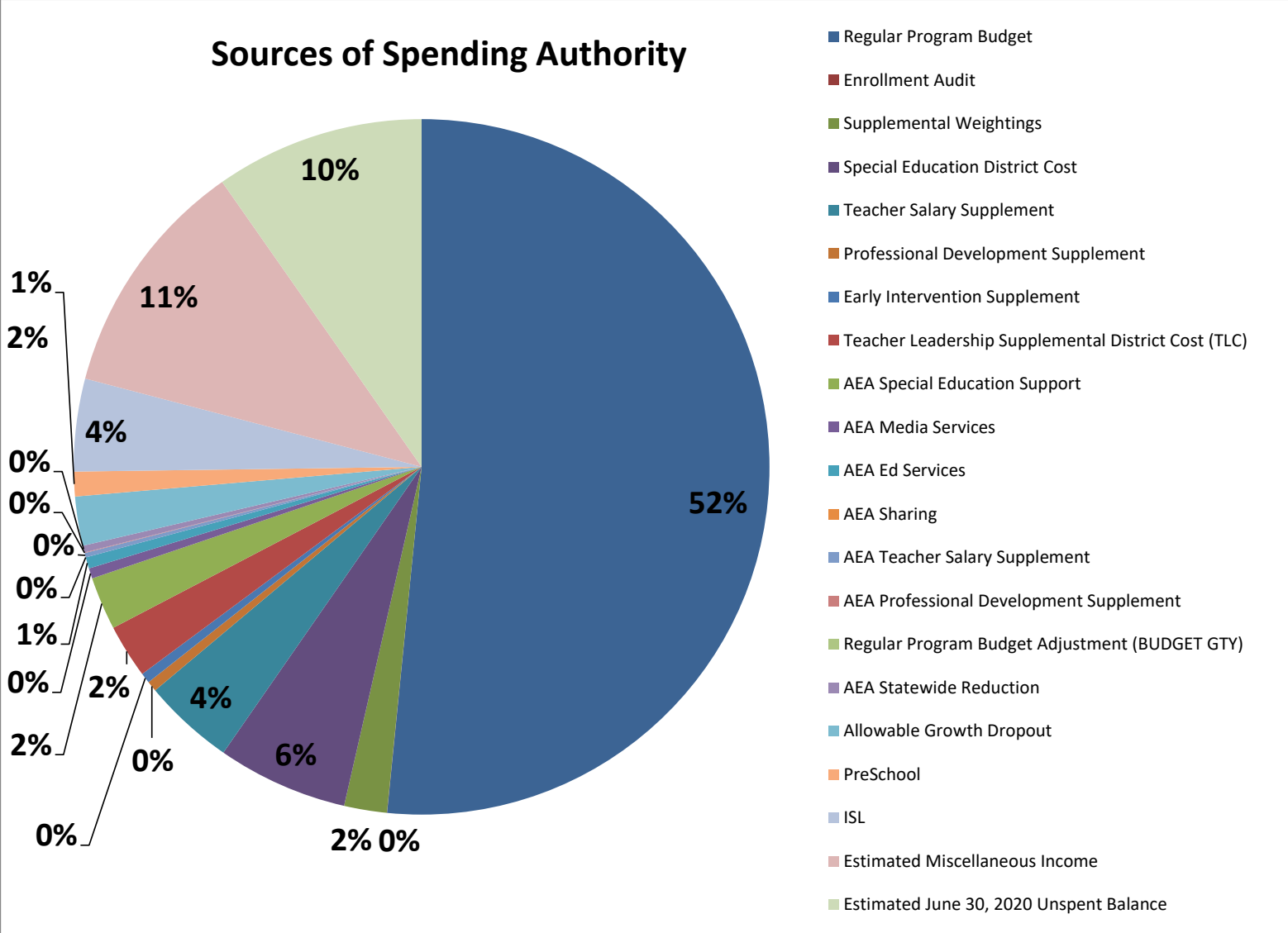
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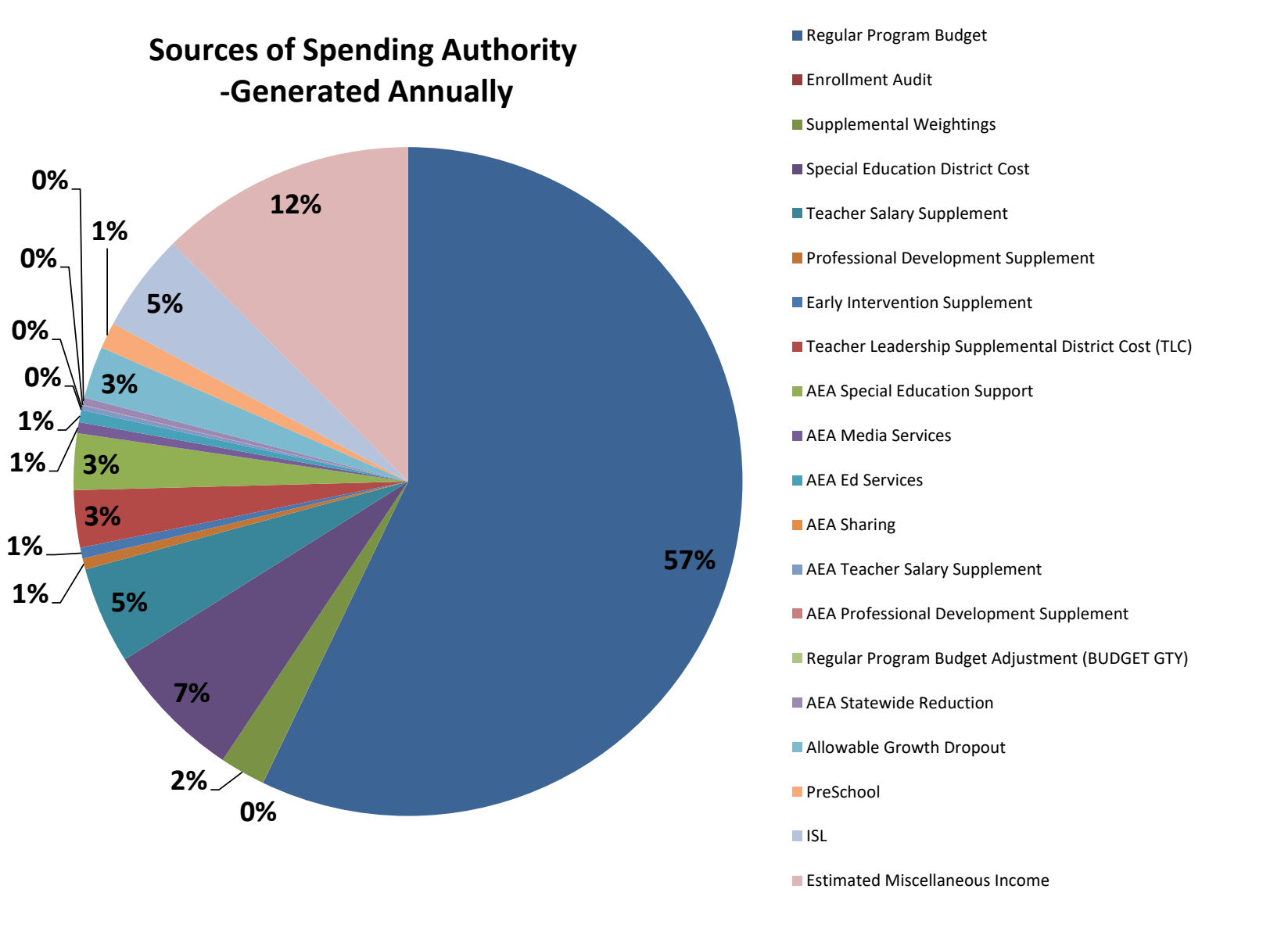
Financial Forecasts - SSA



2020-21 Certified Budget

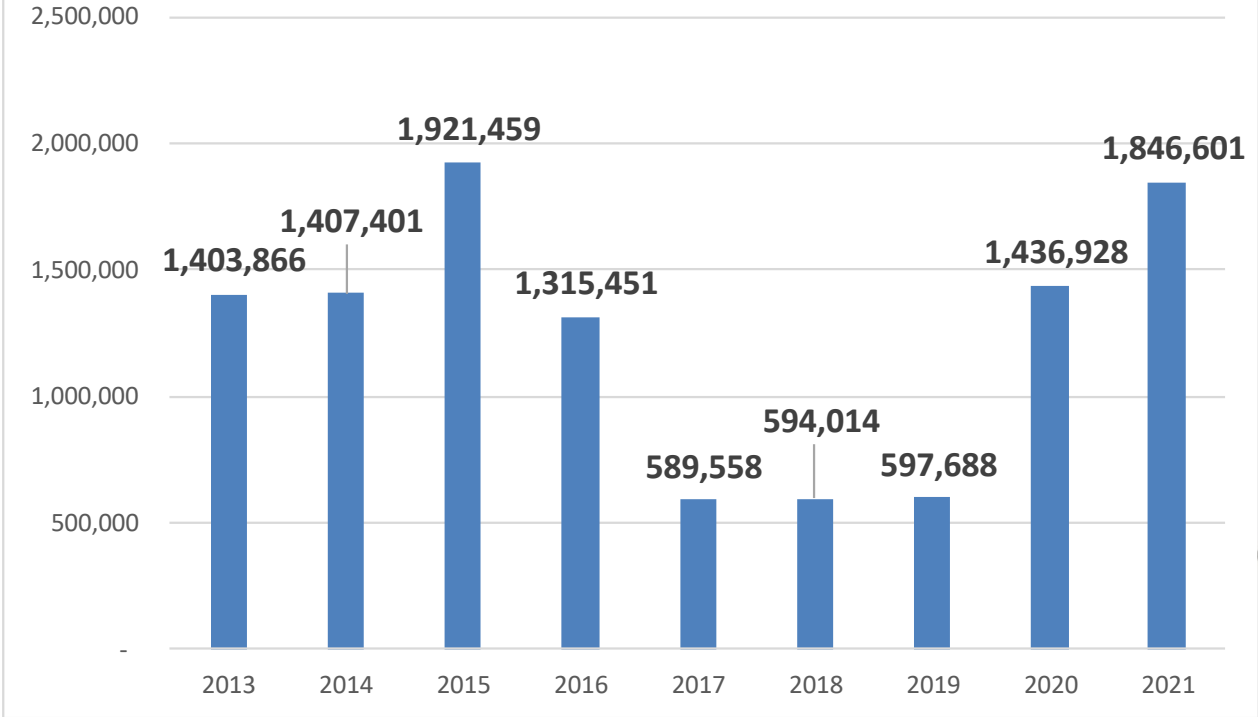


2020-21 Certified Budget



Financial Forecasts

Summary of New Money (Regular Program Budget)



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Financial Forecasts

- Early Retirees (anticipated approval later tonight)

	Last Year	This Year	
	FYE '21	FYE '21	Total
Support	28	3	31
Supervisor/Specialist	-	-	-
Administrator	2	1	3
Certified	28	3	31
	<u>58</u>	<u>7</u>	<u>65</u>

Financial Forecasts - Assumptions

Yellow	Input	District	
Gray	Historical Data	6957	6,957
Green	Calculated Field		

Fall Enrollment	Oct. 2020 (FY22)	Oct. 2021 (FY23)	Oct. 2022 (FY24)	Oct. 2023 (FY25)	Oct. 2024 (FY26)
Certified Enrollment Annual Change	(170.96)	97.00	0.00	0.00	0.00
OE In	772.60	772.60	772.60	772.60	772.60
OE Out	599.70	599.70	599.70	599.70	599.70
Total Certified	8,818.14	8,915.14	8,915.14	8,915.14	8,915.14
Served Enrollment	8,991.04	9,088.04	9,088.04	9,088.04	9,088.04

Enrollment Inputs	Oct. 2020 (FY22)	Oct. 2021 (FY23)	Oct. 2022 (FY24)	Oct. 2023 (FY25)	Oct. 2024 (FY26)
Preschool Enrollment # Students	198.00	198.00	198.00	198.00	198.00
Audit Change Preschool Enroll	0.00	0.00	0.00	0.00	0.00
Nonpublic Students	1,380.00	1,380.00	1,380.00	1,380.00	1,380.00
Shared-Time Nonpublic Counted	0.90	0.90	0.90	0.90	0.90
Spec Ed Level 1 # Students	527.00	527.00	527.00	527.00	527.00
Spec Ed Level 2 # Students	290.00	290.00	290.00	290.00	290.00
Spec Ed Level 3 # Students	129.00	129.00	129.00	129.00	129.00
AEA Supp for Sharing	0.00	0.00	0.00	0.00	0.00
Supp Weighting - Sharing	143.78	143.78	143.78	143.78	143.78
Supp Weighting - At-Risk	41.40	42.40	41.40	41.40	41.40
Supp Weighting - ESL	161.04	161.04	161.04	161.04	161.04
Supp Weighting - Reorg	0.00	0.00	0.00	0.00	0.00

Aid and Levy	FY22	FY23	FY24	FY25	FY26
Supplemental State Aid	2.00%	2.00%	2.00%	2.00%	2.00%
SBRC Allowable Growth - Dropout	3,167,759	3,199,500	3,272,388	3,341,353	3,411,793
Maximum Rate - Dropout	5.0%	5.0%	5.0%	5.0%	5.0%
Max. SBRC Allow. Growth - Dropout	3,167,759	3,169,666	3,268,721	3,334,247	3,401,111



Financial Forecasts - Assumptions

Other Aid and Levy Calculations	FY22	FY23	FY24	FY25	FY26
ISL Max.-Can't exceed .1000	0.10	0.10	0.10	0.10	0.10
ISL Income Surtax Rate	0.00	0.00	0.00	0.00	0.00
Edu. Imp. Prog. Voted Max	0.00	0.00	0.00	0.00	0.00
Ed Improve. Income Surtax Rate	0.00	0.00	0.00	0.00	0.00
Cash Reserve Levy - SBRC	3,997,837	4,542,788	4,542,788	4,542,788	4,542,788
Cash Reserve Levy - Other	6,626,618	6,662,939	7,847,707	7,847,707	7,847,707
Fund Balance to Reduce Levy	0	0	0	0	0
Uniform Levy Rate	5.40	5.40	5.40	5.40	5.40
District Income Tax Paid	5.000%	5.000%	5.000%	5.000%	5.000%
District Income Tax Paid Dollars	166,284,491	174,598,716	183,328,652	192,495,085	202,119,839

Please ensure these numbers are positive	FY22	FY23	FY24	FY25	FY26
Instr.Sup Prop&Utl Replace Tax	5,377,613	5,503,220	5,634,211	5,768,283	5,904,073
Ed Impr Prop&Utl Replace Tax	0	0	0	0	0
Voted PPEL Levy Tax	7,350,756	7,497,771	7,647,726	7,800,681	7,956,695

Property Valuations	FY22	FY23	FY24	FY25	FY26
Net Tax With Gas/Electric	2.000%	2.000%	2.000%	2.000%	2.000%
Net Tax W/O Gas/Electric	2.000%	2.000%	2.000%	2.000%	2.000%
TIF (W& WO Gas/Electric	2.000%	2.000%	2.000%	2.000%	2.000%
Non-TIF Commercial	2.000%	2.000%	2.000%	2.000%	2.000%
Non-TIF Industrial	2.000%	2.000%	2.000%	2.000%	2.000%
TIF Commercial	2.000%	2.000%	2.000%	2.000%	2.000%
TIF Industrial	2.000%	2.000%	2.000%	2.000%	2.000%
Non-TIF 100% Commercial	2.000%	2.000%	2.000%	2.000%	2.000%
Non-TIF 100% Industrial	2.000%	2.000%	2.000%	2.000%	2.000%
TIF 100% Commercial	2.000%	2.000%	2.000%	2.000%	2.000%
TIF 100% Industrial	2.000%	2.000%	2.000%	2.000%	2.000%



Financial Forecasts - Assumptions

Authorized Budget Areas	Proj. FY20	Proj. FY21	Proj. FY22	Proj. FY23	Proj. FY24	Proj. FY25	Proj. FY26
SBRC Modify Suppl Amt Other #1	2,785,950	3,672,850	3,363,787	3,363,787	3,363,787	3,363,787	3,363,787
SBRC Modify Suppl Amt Other #2	1,009,096	0	0	0	0	0	0
Spec Ed Deficit Modify Suppl Amt	3,935,956	3,935,956	3,935,956	3,935,956	3,935,956	3,935,956	3,059,167
SpecEd Positive Balance Reduct.	0	0	0	0	0	0	0
AEA Special Ed Positive Balance	0	0	0	0	0	0	0
Allowance Construction Projects	0	0	0	0	0	0	0
Unspent Allowance Construction	0	0	0	0	0	0	0

	2021	2022	2023	2024	2025	2026
Special Ed Deficit	3,935,956	3,935,956	3,935,956	3,935,956	3,935,956	3,935,956
ELL Deficit	1,670,479	1,670,479	1,670,479	1,670,479	1,670,479	1,670,479
Advanced Funding	-	-	-	-	-	-
ELL 5 Years	331,819	331,819	331,819	331,819	331,819	331,819
Open Enrolled Out	1,074,656	1,074,656	1,074,656	1,074,656	1,074,656	1,074,656
COVID19:						
SBRC FYE '20	309,063					
SBRC in FYE'21 Budget	286,833	286,833	286,833	286,833	286,833	286,833
	7,608,806	7,299,743	7,299,743	7,299,743	7,299,743	7,299,743
Special Ed	3,935,956	3,935,956	3,935,956	3,935,956	3,935,956	3,935,956
All Others	3,672,850	3,363,787	3,363,787	3,363,787	3,363,787	3,363,787
	7,608,806	7,299,743	7,299,743	7,299,743	7,299,743	7,299,743



Financial Forecasts - Assumptions

GENERAL FUND

SALARY ONLY ASSUMPTIONS (% CHANGES)	2022	2023	2024	2025	2026
Teacher Regular Salary (121)	2.00%	2.00%	2.00%	2.00%	2.00%
Extra Duty (121&129/1400)	2.00%	2.00%	2.00%	2.00%	2.00%
Substitutes (122)	1.00%	0.00%	1.00%	0.00%	0.00%
Associates (10x)	2.00%	2.00%	2.00%	2.00%	2.00%
Administration (11x)	2.00%	2.00%	2.00%	2.00%	2.00%
Other Professional (13x)	2.00%	2.00%	2.00%	2.00%	2.00%
Technical (14x)	2.00%	2.00%	2.00%	2.00%	2.00%
Office-Clerical (15x)	2.00%	2.00%	2.00%	2.00%	2.00%
Crafts and Trades (16x)	2.00%	2.00%	2.00%	2.00%	2.00%
Transportation-Service (17x)	2.00%	2.00%	2.00%	2.00%	2.00%
Labor (18x)	2.00%	2.00%	2.00%	2.00%	2.00%
Operations (19x)	2.00%	2.00%	2.00%	2.00%	2.00%
Other Salaries - General Fund	1.00%	1.00%	1.00%	1.00%	1.00%

INCREASED COST FOR FALL LANE CHANGE	2022	2023	2024	2025	2026
Teacher - Lane Change Cost	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000



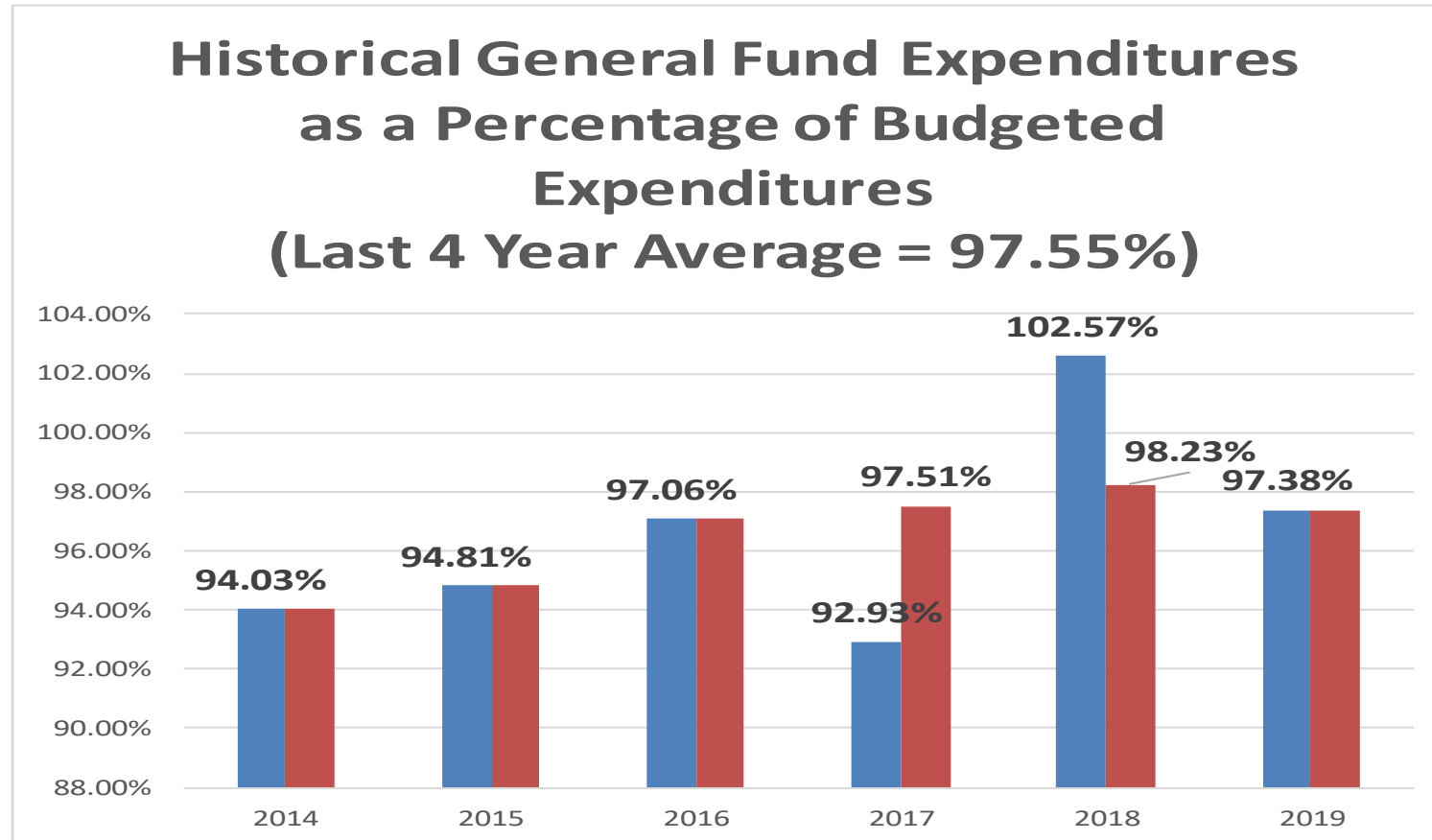
Financial Forecasts - Assumptions

GENERAL FUND

	FTE Leaving Prior Year/District replacing FTE (Savings realized in this FY)				
	2022	2023	2024	2025	2026
STAFF REPLACEMENT SAVINGS					
Teacher FTE Leaving/Replacing	50.00	30.00	30.00	30.00	30.00
Teacher Savings per FTE Leaving/Replacing	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
GENERAL FUND FTE CHANGE					
Teacher Regular (121) # Net Change	-6.00	0.00	0.00	0.00	0.00
Administration (11x)# Net Change	0.00	0.00	0.00	0.00	0.00
Associates (10x) # Net Change	0.00	0.00	0.00	0.00	0.00
Other Professional (13x) # Net Change	0.00	0.00	0.00	0.00	0.00
Technical (14x) # Net Change	0.00	0.00	0.00	0.00	0.00
Office-Clerical (15x) # Net Change	0.00	0.00	0.00	0.00	0.00
Crafts and Trades (16x) # Net Change	0.00	0.00	0.00	0.00	0.00
Transportation-Service (17x) # Net Change	0.00	0.00	0.00	0.00	0.00
Labor (18x) # Net Change	0.00	0.00	0.00	0.00	0.00
Operations (19x) # Net Change	0.00	0.00	0.00	0.00	0.00



Financial Projections



Next Steps

- **Systems & Processes**
 - Meeting with Administrators with Budgetary Responsibility to Review Line Item Budgets (Started December 1st)
 - Continue to Review and Revise 2020-21 Line Item Budget, Reduce where possible
 - 2020-21 Line Item Budget Serves as Basis for 5Cast Projections (2022-2026)

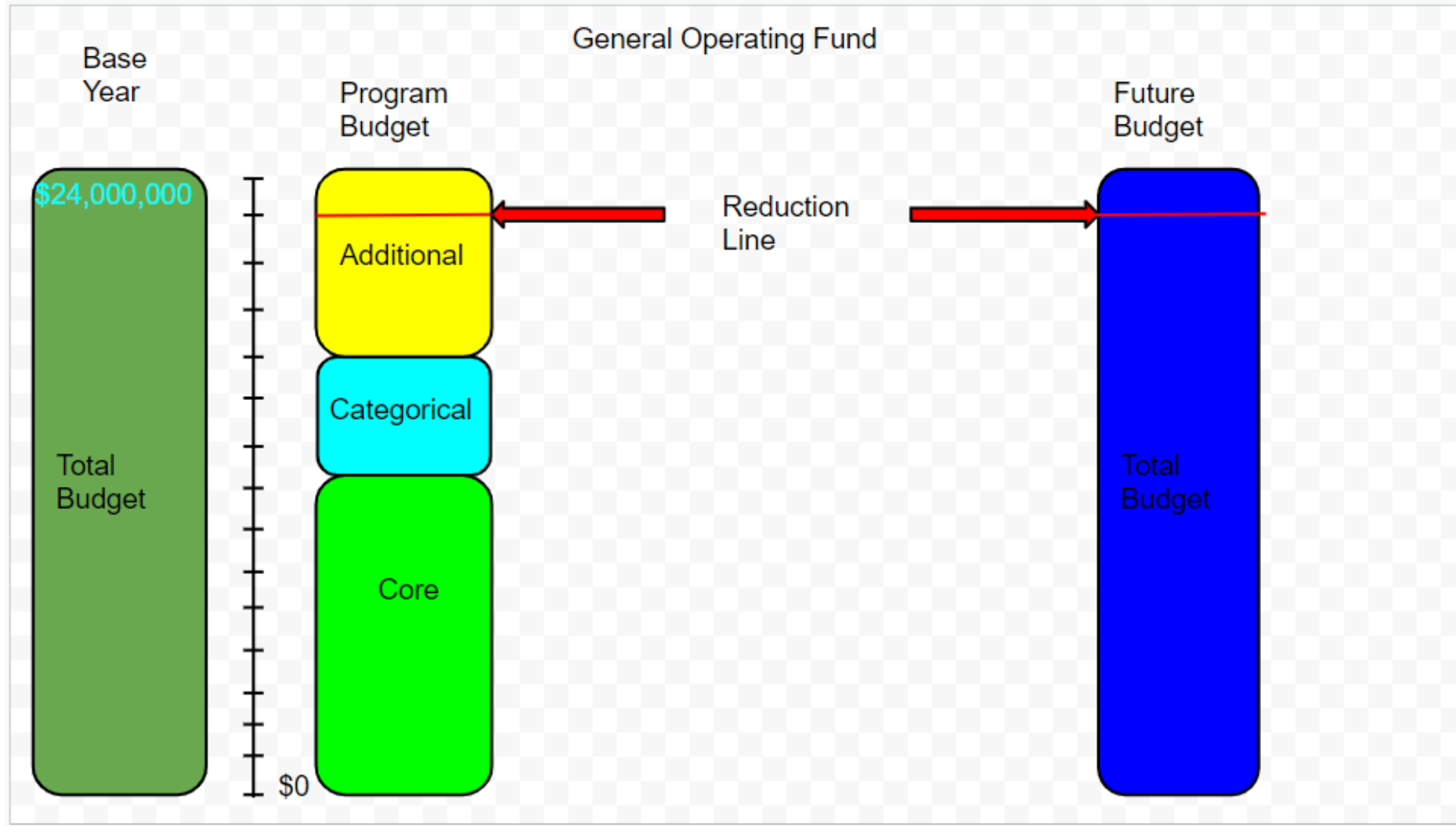


Next Steps

- **Systems & Processes**
 - Three Consecutive Years Deficit Spending of the Unspent Balance
 - October 2020 Official Enrollment Decrease, 171 Students
 - Anticipate 2021-22 at the Budget Guarantee
 - Long Range Financial Planning Committee – Mid January 2021
 - Template Estimates \$2.5 - \$3.5 Million Needed in Budget Reductions
 - Program Budget Process to Identify Reductions
 - Recommendation to March 8, 2021 Board Meeting to Reduce Budget



Program Budget



Next Steps

- March 8, 2021
 - Set April 12, 2021 as the Public Hearing Date
- March 23, 2021 through April 2, 2021
 - Publish Public Hearing Notice and Proposed Budget and Property Tax Rate
- March 22, 2021 BOE Workshop
 - Review DRAFT 2021-22 Certified Budget



Next Steps

- April 12, 2021
 - Conduct Public Hearing on 2021-2022 Certified Budget
 - Adopt 2021-2022 Certified Budget
 - Establishes Property Tax Rate
 - Establishes Maximum Expenditures, by Function
- April 15, 2021
 - Certified Budget due to County Auditor



Questions?

Board of Education Workshop
December 14, 2020



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