



**Board Work Session Minutes
Monday, April 22, 2024**

The Board of Directors held a Work Session on Monday, April 22, 2024. The meeting began at 6 pm and was held at District Office. Directors Cannon, Gray, Burchard, Nolan and Killman were present. Also attending were Superintendent Travis Hanson and Chief Financial Officer Heather Ellingson.

I. Approval of the Agenda

Director Gray made a motion to approve the agenda, as presented. Director Burchard seconded the motion. The motion carried unanimously.

II. 2024-2025 Budget Discussion

Chief Financial Officer Heather Ellingson first recapped overview budget information shared at the March 25, 2024 Work Session. To aid the board in their ongoing budget discussion Ms. Ellingson, at this Work Session, shared more in-depth information on how budget allocations are determined. The presentation included the following:

- **Fund Balance Information (2023/24 & 2024/25)** - For the 2023/24 school year the forecasted amount needed from Fund Balance will be approximately \$4 million. This is less than originally projected. Preliminary estimates for 2024/25 predict needing to access approximately \$1.8 million from Fund Balance. Included in this amount are monies (\$574,000) that Nutrition Services anticipates accessing from restricted funds that can only be spent on expenses related to Nutrition Services. The assumptions used in making these ending fund balance projections, and the items/areas still pending that could impact these projections, were also shared. Included on the pending list were both Nutrition Services and Special Education. For 2024/25 it was noted the first collection date for new levy monies is April 2025.

In response to board questions, Ms. Ellingson provided an overview of the Nutrition Services budget and shared that, while Special Education will need enhanced staffing in 2024/25 as compared to 2023/24, she is working with the department to determine exactly how much. Updated budget information on both of these departments will be shared with the board at an upcoming Work Session.

The topic of elementary school supplies, including the original rationale for providing basic school supplies for elementary students and whether or not the district should continue the practice, was discussed. It was the consensus of the board to make no change in practice regarding elementary school supplies for the upcoming school year.

- **Cash Flow Projections** - A graph illustrating monthly cash flow fluctuations and ending cash flow balances for 2020/21, 2021/22 and 2022/23, as well as projections for 2023/24 (approximately \$8 million) and 2024/25 (slightly over \$6 million) was shared.
- **FTE Enrollment Report** - Board members were provided with a chart showing anticipated enrollment at each school/grade level and the budgeted certificated staff (MEA) FTE allocated to the school based on this enrollment for both basic education, special education and special programs (Title, LAP, Transitional K, SOAR, Dual Language, ELD and Highly Capable). Regarding special education, Ms. Ellingson reminded the staffing allocation is under review and will most likely decrease.

The chart additionally includes budgeted allocations for certificated administrators and classified staff by building and/or department. Regarding para educators the chart provides specific detail on the hours/day allocated to each school/program.

- **Prototypical Funding vs Actual Staffing** - Two charts were provided comparing positions/monies received from the state via the prototypical school funding model and the actual staff, with associated costs, needed to provide the educational experience provided by the Mead School District. The first chart included overview information with the second being more in-depth in nature. Local levy funds pay for 67.15 certificated non-administrator positions (15%), 9.63 certificated administrator positions (29%) and 82.4 classified support staff positions (38%).
- **MEA Staffing Distribution** - A chart showing, as a percentage, the number of certificated staff members at each step on the salary schedule was shared. 37% are at the highest step on the salary schedule (MA/90, Step 16). 82% of teachers have a Master's Degree. The district currently employs 759 teachers - 130 have 0-4 years of experience, 122 have 5-9 years of experience, 143 have 10-14 years of experience, 149 have 15-19 years of experience, 100 have 20-24 years of experience, 67 have 25-29 years of experience and 48 have 30+ years of experience.
- **Staffing Distribution by Group** - A pie chart, based on 2024/25 preliminary budget numbers and showing salary percentages by group, was shared. As expected, certificated non-administrative staff (primarily teachers) represents the largest percentage (66%). Salaries and benefits represent 82% of the district's overall budget.

Noting nurse staff was reduced in the current school year, Director Gray asked for an update to ascertain if there is a need to add staff back. Superintendent Hanson noted there have been a number of "asks" from various departments/schools for increased staffing. A list of asks will be prepared and shared with the board. Director Burchard noted the importance of considering requests from a risk-based standpoint.

As requested at the March 25th Work Session, Chief Financial Officer Heather Ellingson shared a list of potential reductions. She noted the importance of only adding something to the budget if something of similar cost is removed.

Board discussion on the 2024/25 budget will once again be an agenda item at the May 20th Work Session.

VIII. Adjourn

The meeting was adjourned at 7:20 pm.

President

Secretary