



Budget
2024-2025

Adopted by Board of Directors
August 26, 2024

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OUR VISION

We envision a future where every student in the Monroe School District will know and say:

- I belong, and I matter.
- I am challenged, supported, and successful in my learning.
- I believe in myself, and my community believes in me.
- I feel connected to my learning, to my peers, and to the adults in my school.
- I see a future I want, and I know how to achieve it.

OUR MISSION

In the Monroe School District, our students experience a deep sense of belonging while being supported, challenged, and inspired to explore their passions, learn at high levels, achieve their goals, and graduate ready to thrive in their chosen path after high school.

OUR PROMISE

Belong. Believe. Achieve.

- We aim to create an environment in which our students feel they **belong** within their school communities — where they are accepted and supported.
- We **believe** in our students' capacity to learn, grow, and thrive, and we want our students to **believe** in themselves.
- We hold our students to high academic standards and provide them with the support to **achieve** their own personal goals — now and in the future.

OUR VALUES

Integrity

We uphold the highest standards of professionalism, transparency, ethical behavior, accountability, and reliability to establish a strong foundation of trust.

Equity

We work as a collaborative learning community to ensure the strengths, needs, and goals of each student and staff member are known and supported.

Student-Centered

We believe that every student can learn at high levels and ensure that every decision and action is centered around our students' learning and well-being.

Belonging

We foster an inclusive and caring environment where every individual feels welcome, safe, valued, connected, and respected.

Collaboration

We work and learn as collaborative teams, empowering all individuals to contribute their diverse skills, voice, and insights, resulting in collective responsibility for student learning.

Excellence

We foster a culture of mutual accountability and continuous improvement, as we actively engage, challenge, and inspire all individuals to meet high expectations by providing high-quality, evidence-based instruction and stellar customer service.

DIRECTORY OF OFFICIALS

Board of Directors

Jennifer Bumpus, President
Jeremiah Campbell, Vice President
Chuck Whitfield
James Etzkorn
Molly Barnes

Superintendent of Schools

Shawn Woodward

Chief Financial Officer

Brenda Hunt

Chief Student Services Officer

David Paratore

Exec. Director of Human Resources

Daniel Johnston

Director of College and Career Readiness

Shannon Tarrach

Director of Human Resources

Cassandra Bunney

Director of Communications & Marketing

Erin Zacharda

Director of Curriculum & Assessment

Jennifer Murphy

Director of Digital Learning

Deann Hermes

Director of Dining Services

Kellee Haizlip

Director of Facilities

Adam Denney

Director of Prevention Services

Joseph Neigel

Director of Student Services

Joy Castillo

Director of Safety & Risk Management

Kelly Pitts

Director of Student Information Systems

Melissa Bowden

Director of Technology Services

Jesse Crowther

Director of Transportation

Michael Birch

Communications Manager

Tamara Krache

PRINCIPALS

Chain Lake Elementary	Ana Apter, Principal AJ Adamski, Assistant Principal
Frank Wagner Elementary	Hugo Molina-Duarte, Principal Deborah Henderson, Assistant Principal
Fryelands Elementary	Jeff Presley, Principal Sara Alvarez, Assistant Principal
Maltby Elementary	Christine Hillestad, Principal Sara Alvarez, Assistant Principal
Salem Woods Elementary	Melanie Gray, Principal AJ Adamski, Assistant Principal
Hidden River Middle	Jonathan Judy, Principal TBD, Assistant Principal
Park Place Middle	Kristie Hilson, Principal Julio Chavez, Assistant Principal Tanya Brink, Assistant Principal
Monroe High School Leaders in Learning	Brett Wille, Principal Rachel Bleakney-Bailey, Asst. Principal Jaime Johnson, Assistant Principal Noah Wallace, Assistant Principal
Sky Valley Education Center	Karen Rosencrans, Principal Alexandra Clark, Assistant Principal

MONROE SCHOOL DISTRICT FACILITIES

Administration Office
14692 179th Ave SE
Monroe, WA 98272-2336

Chain Lake Elementary School
12125 Chain Lake Road
Snohomish, WA 98290

Fryelands Elementary School
15286 Fryelands Blvd
Monroe, WA 98272

Salem Woods Elementary School
12802 Wagner Road
Monroe, WA 98272

Park Place Middle School
1408 West Main Street
Monroe, WA 98272

Leaders in Learning
17001 Tester Road
Monroe, WA 98272

Maintenance
639 1/2 West Main Street
Monroe, WA 98272

Frank Wagner Elementary
115 Dickinson Road
Monroe, WA 98272

Maltby Elementary School
9700 212th Street SE
Snohomish, WA 98296

Hidden River Middle School
9224 Paradise Lake Road
Snohomish, WA 98296

Monroe High School
17001 Tester Road
Monroe, WA 98272

Sky Valley Education Center
351 Short Columbia Street
Monroe, WA 98272

Transportation
1410 West Main Street
Monroe, WA 98272

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INTRODUCTORY SECTION

MONROE SCHOOL DISTRICT NO. 103
SNOHOMISH COUNTY, WASHINGTON

RESOLUTION NO. 3-2024

ADOPTION OF 2024-2025 BUDGET

A RESOLUTION of the Board of Directors of Monroe School District No. 103, Snohomish County, Washington, fixing and determining fund appropriations; adopting the 2024-2025 budget, the four year budget plan summary and the four-year enrollment projection; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF MONROE SCHOOL DISTRICT NO. 103 , SNOHOMISH COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the “Board”) of Monroe School District No. 103, Snohomish County, Washington (the “District”), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2024-2024 fiscal year and published electronic notice of the same on its website. The 2024-2025 budget includes, among other things, a complete financial plan of the District for the ensuing 2024-2025 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2024-2025 budget on or before August 31, 2024. Prior to adoption of the 2024-2025 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2024-2025 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a school programs and operations levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on August 12, 2024 in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2024-2025 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2024-2025 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2024-2025 budget, as follows:

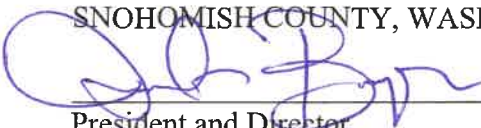
General Fund	\$	109,912,205
Capital Projects Fund	\$	1,075,000
Transportation Vehicle Fund	\$	1,650,000
Debt Service Fund	\$	7,743,035
Associated Student Body Fund	\$	1,185,958

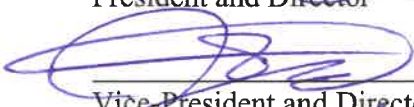
(b) The Board hereby adopts the 2024-2025 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

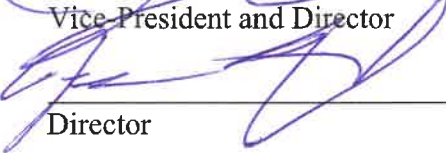
Section 3. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District's Chief Financial Officer and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of Monroe School District No. 103, Snohomish County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 26th day of August, 2024, the following Directors being present and voting in favor of the resolution.

MONROE SCHOOL DISTRICT NO. 103
SNOHOMISH COUNTY, WASHINGTON



President and Director

Vice-President and Director

Director

Director

Director

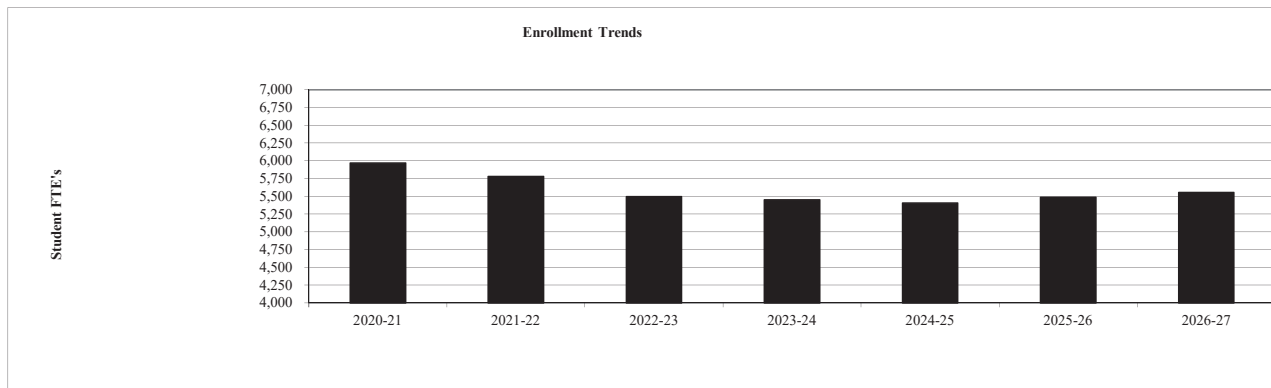
Secretary to the Board of Directors

**ENROLLMENT SUMMARY
2024-2025**

Grade	Trad	Out of District			Total
	Buildings	SVEC	LIL	Sped	
K	345.00	38.00	0.00	0.00	383.00
1	323.00	63.00	0.00	1.00	387.00
2	352.00	54.00	0.00	0.00	406.00
3	344.00	63.00	0.00	1.00	408.00
4	336.00	64.00	0.00	0.00	400.00
5	376.00	68.00	0.00	1.00	445.00
6	389.00	71.00	0.00	2.00	462.00
7	327.00	60.00	0.00	0.00	387.00
8	332.00	77.00	0.00	1.00	410.00
9	357.00	56.00	2.00	2.00	417.00
10	363.00	69.00	11.00	4.00	447.00
11	297.00	46.00	14.00	2.00	359.00
12	280.00	41.00	18.00	6.00	345.00
	4,421.00	770.00	45.00	20.00	5,256.00
Running Start					150.00
					5,406.00

ENROLLMENT TRENDS

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected	2025-26 Projected	2026-27 Projected
Grade K	287	365	368	331	345	365	365
1	349	315	358	363	324	345	365
2	381	351	332	354	352	324	345
3	330	386	364	330	345	352	324
4	358	331	384	368	336	345	352
5	355	348	336	387	377	336	345
6	378	342	343	331	391	377	336
7	393	367	356	339	327	391	377
8	416	398	367	346	333	327	391
9	400	413	386	380	359	333	327
10	410	360	405	369	367	359	333
11	289	332	288	328	299	367	359
12	669	542	274	254	286	299	367
ALE Enrollment	763	766	793	833	815	815	815
Running St	190	164	141	136	150	150	150
	5,969	5,780	5,494	5,449	5,406	5,485	5,551
# Change	(546)	(189)	(285)	(45)	(43)	79	66
% Change	-8.4%	-3.2%	-4.9%	-0.8%	-0.8%	1.5%	1.2%



2024-2025 traditional building enrollment was based on a 100% cohort rollup from January, 2024 and cohort survival statistics were used for the high school. Alternative program enrollments are projected by the program directors. The enrollment estimated for 2025-26 & 2026-27 is primarily based on statistical cohorts for grades K through 12 at the traditional buildings

ENROLLMENT BY LOCATION

Annual Average FTE

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
Traditional Buildings					
Chain Lake Elementary	K-5	415	439	436	401
Frank Wagner Elementary	K-5	554	570	544	512
Frylands Elementary	K-5	373	364	352	345
Maltby Elementary	K-5	329	316	316	317
Salem Woods Elementary	K-5	423	448	483	501
		2,092	2,137	2,131	2,076
Hidden River Middle		318	325	295	300
Park Place Middle	6-8	785	738	718	748
		1,102	1,063	1,013	1,048
Monroe High School		1,350	1,342	1,316	1,297
	9-12	1,350	1,342	1,316	1,297
Traditional Building Total		4,544	4,541	4,460	4,421
Other Programs					
Leaders in Learning	9-12	55	66	44	45
Sky Valley Education Center	K-12	711	729	789	770
Special Ed Out of District	K-12	13	18	20	20
Running Start	Com Coll	164	140	136	150
Other Programs Total		1,235	953	989	985
Total Enrollment		5,780	5,494	5,449	5,406

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GENERAL FUND

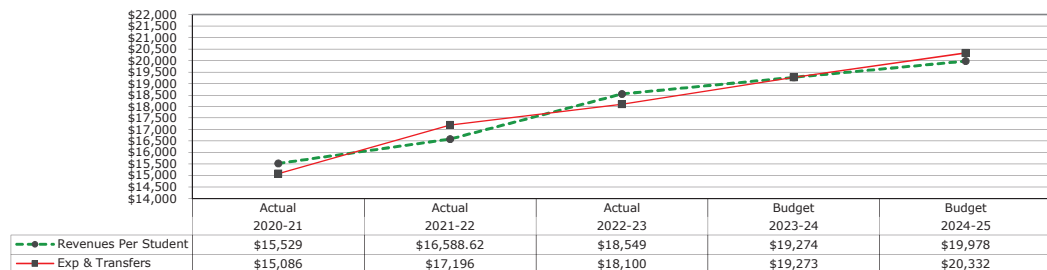
The General Fund accounts for all financial resources except those required to be accounted for in another fund. This fund is financed from local, state and federal sources. These revenues are generally used for financing current, ordinary, normal, and recurring operations of the district including such programs as instructional programs for students, food services, maintenance, data processing, and pupil transportation. [OSPI Accounting Manual]

Budget Summary

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Fund Balance-Beginning	\$ 10,390,001	\$ 13,033,956	\$ 9,522,844	\$ 10,324,915	\$ 11,990,000
Revenues	\$ 92,689,315	\$ 95,875,613	\$ 101,916,381	\$ 105,028,780	\$ 108,002,836
Expenditures	\$ 90,045,360	\$ 99,386,725	\$ 99,448,971	\$ 105,022,620	\$ 109,912,205
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus/(Deficit)	\$ 2,643,955	\$ (3,511,112)	\$ 2,467,410	\$ 6,160	\$ (1,909,368)
Fund Balance-Ending	\$ 13,033,956	\$ 9,522,844	\$ 11,990,254	\$ 10,331,075	\$ 10,080,631
Fund Balance % of Revenues	14.1%	9.9%	11.8%	9.8%	9.3%
Enrollment	5,969	5,780	5,494	5,449	5,406

Revenues & Expenditures Per Student
General Fund

0



CERTIFICATED STAFFING

2024-2025

(FTE Basis)

Certificated	Elem	Middle	High	Alt Prog	Other	2024-25 Budget	2023-24 Budget	Change
Instructional								
Teachers	116.3	41.6	42.9	35.9	3.0	239.7	248.9	(9.2)
Sped-Teachers	16.0	8.0	12.0	0.5		36.5	35.7	0.8
Sped-Therapists	8.0	3.9	1.8	0.1	3.1	16.9	23.4	(6.5)
CTE-Teachers		3.4	15.4			18.8	17.2	1.6
Title I/LAP	6.0	0.8		0.0	0.2	7.0	7.1	(0.1)
ELL/Title III	4.8	1.6	1.4		0.9	8.7	8.6	0.1
Hi Capable					0.6	0.6	0.6	0.0
Learning Resourc	0.0	0.0	0.0			0.0	1.5	(1.5)
Counselors	6.0	3.0	4.4	2.9		16.3	16.2	0.1
Nurses (ESA)	1.4	0.8	1.0	0.1	0.0	3.2	4.4	(1.2)
Union Release					0.5	0.5	0.5	0.0
Total	158.4	63.0	78.9	39.5	8.3	348.2	364.2	(15.9)

* Non Staff \$\$ budgeted not reflected as FTE

Administrative

Principals	5.0	2.0	1.0	1.0	0.0	9.0	10.0	(1.0)
V. Principals	3.0	2.0	3.0	1.0	0.0	9.0	9.0	0.0
Directors					12.0	12.0	11.0	1.0
Exec Directors					1.0	1.0	3.0	(2.0)
Chief Academic Officer					0.0	0.0	1.0	(1.0)
Chief Financial Officer					1.0	1.0	1.0	0.0
Chief Student Services Officer					1.0	1.0	1.0	0.0
Supt					1.0	1.0	1.0	0.0
Manager					1.0	1.0	1.0	0.0
Total Admin	8.0	4.0	4.0	2.0	17.0	35.0	38.0	(3.0)
Total Cert/Admin	166.4	67.0	82.9	41.5	25.3	383.2	402.2	(18.9)

* includes 10 Classified Administrators not included in F195 Cert #

Enrollment *	2,076	1,048	1,297	815		5,236	5,293	(56.6)
Certificated Ratio	13.1	16.6	16.4	20.6		15.0	14.5	0.5
Admin Ratio	259.5	262.0	324.3	407.5		149.6	139.3	10.3

% Certs Admin

9.1%

9.4%

% Certs Instructional

90.9%

90.6%

* Enrollment does not include out of district SPeD or Running Start

Certificated employees are considered to be a 1.00 full-time equivalent (FTE) when they are contracted for at least 1260 hours per year.

For certificated employees who work more than 1260 hours per year, their FTE is still reflected as 1.00

CLASSIFIED STAFFING

2024-2025
(FTE Basis)

						2024-25	2023-24	
	Elem	Middle	High	Alt Prog	Other	Budget	Budget	Change
Paraed.								
General	11.31	4.34	4.35	2.62	0.28	22.91	21.89	1.02
Crossing Guards	0.90	0.26				1.16	1.72	-0.56
Health Room	3.62	1.12	0.56			5.30	3.91	1.40
Spec Ed-Prog	29.92	10.83	10.31	0.23		51.29	47.90	3.39
Title/Lap	7.65	0.74			0.78	9.16	9.01	0.15
Vocational			3.15			3.15	1.65	1.50
ELL	1.58	0.19	0.18			1.95	1.99	-0.05
Paraed.	54.98	17.48	18.56	2.85	1.05	94.92	87.07	6.85
Other								
Clerical	9.62	2.49	4.35	8.30	6.78	31.54	31.37	0.17
RN/LPN						0.00	0.55	(0.55)
Security			2.22			2.22	2.11	0.11
Custodians	11.00	7.00	8.00	3.00	3.15	32.15	32.12	0.04
Grounds					4.00	4.00	4.00	0.00
Maintenance					5.00	5.00	5.00	0.00
Tech Support					5.00	5.00	6.00	(1.00)
Fiscal Services					8.00	8.00	8.00	0.00
Communications					1.69	1.69	2.19	(0.50)
Human Resources					3.58	3.58	4.58	(1.00)
Transp Dispatch/Trainer					2.90	2.90	2.51	0.38
Bus Drivers					23.08	23.08	21.68	1.40
Mechanics/Bus Attendants					3.47	3.47	2.55	0.92
Supervisor					1.00	1.00	2.00	(1.00)
Ath Trainer			0.48		0.00	0.48	0.48	0.00
Student Support	0.78	0.78	0.78			2.33	3.12	(0.79)
COD Therapist		0.07	0.54	0.07		0.68	0.61	0.06
Outreach Speciali	0.66	0.22	0.20			1.08	0.65	0.43
Licensed Beh Spe	0.39	0.15	0.08	0.16		0.78	0.62	0.16
BCBA Beh Spec	1.50	0.30	0.15	0.05		2.00	0.70	1.30
Other	23.95	11.00	16.80	11.58	67.64	130.97	130.84	0.13
Total	78.92	28.49	35.36	14.42	68.70	225.89	217.91	6.98

A classified employee assigned to work 2080 hours per year is considered to be a 1.0 FTE.

* does not include 10 Classified Administrators included in F195 Classified #

GENERAL FUND REVENUES - \$ BY MAJOR SOURCE

Major Revenue Source	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Local Taxes	\$ 12,859,002	\$ 14,833,508	\$ 15,787,919	\$ 16,390,201	\$ 17,283,277
Local Non-Tax	\$ 276,565	\$ 686,021	\$ 1,780,483	\$ 3,339,100	\$ 3,375,988
State General Purpose	\$ 61,595,256	\$ 55,896,521	\$ 57,267,935	\$ 59,011,867	\$ 60,840,377
State Special Purpose	\$ 13,473,752	\$ 14,733,266	\$ 17,494,226	\$ 18,759,703	\$ 21,496,001
Federal General Purpose	\$ 12,430	\$ 13,634	\$ 12,946	\$ 14,000	\$ 14,000
Federal Special Purpose	\$ 4,167,711	\$ 9,358,430	\$ 8,928,351	\$ 6,978,909	\$ 4,264,270
Other	\$ 304,598	\$ 354,232	\$ 644,520	\$ 535,000	\$ 728,923
Total	\$ 92,689,315	\$ 95,875,612	\$ 101,916,381	\$ 105,028,780	\$ 108,002,836
\$ Change From Prior Year	\$ (534,973)	\$ 3,186,297	\$ 6,040,769	\$ 3,922,571	\$ 2,974,056
% Change From Prior Year	-0.6%	3.4%	6.3%	3.9%	2.8%

GENERAL FUND REVENUES - % BY MAJOR SOURCE

Major Revenue Source	2020-21	2021-22	2022-23	2023-24	2024-25
Local Taxes	13.9%	15.5%	15.5%	15.6%	16.0%
Local Non-Tax	0.3%	0.7%	1.7%	3.2%	3.1%
State General Purpose	66.5%	58.3%	56.2%	56.2%	56.3%
State Special Purpose	14.5%	15.4%	17.2%	17.9%	19.9%
Federal General Purpose	0.0%	0.0%	0.0%	0.0%	0.0%
Federal Special Purpose	4.5%	9.8%	8.8%	6.6%	3.9%
Other	0.3%	0.4%	0.6%	0.5%	0.7%
	100.0%	100.0%	100.0%	100.0%	100.0%

GENERAL FUND EXPENDITURE SUMMARY

Major Program Category	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Basic Education	\$ 51,620,136	\$ 50,817,511	\$ 49,464,344	\$ 54,093,219	\$ 56,852,979
Federal Special Purpose Funding	\$ 113,191	\$ 4,461,202	\$ 4,963,561	\$ 2,280,704	\$ -
Support Services	\$ 17,954,699	\$ 21,056,992	\$ 20,767,090	\$ 20,524,699	\$ 23,336,885
Special Education	\$ 11,484,492	\$ 13,890,447	\$ 14,909,735	\$ 15,903,904	\$ 16,299,578
Vocational Education	\$ 4,383,352	\$ 4,590,492	\$ 3,951,515	\$ 4,275,329	\$ 4,540,943
Student Assistance	\$ 3,586,575	\$ 3,728,915	\$ 4,316,612	\$ 4,553,949	\$ 4,757,419
Other Instructional/Services	\$ 902,916	\$ 841,167	\$ 1,076,114	\$ 3,390,816	\$ 4,124,401
Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 90,045,361	\$ 99,386,725	\$ 99,448,971	\$ 105,022,620	\$ 109,912,205
\$ Change From Prior Year	\$ (3,161,591)	\$ 9,341,364	\$ 917,414	\$ 4,718,481	\$ 4,889,585
% Change From Prior Year	-3.4%	10.4%	0.9%	4.7%	4.7%

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Basic Education	57.3%	51.1%	49.7%	51.5%	51.7%
Federal Special Purpose Funding	0.1%	4.5%	5.0%	2.2%	0.0%
Support Services	19.9%	21.2%	20.9%	19.5%	21.2%
Special Education	12.8%	14.0%	15.0%	15.1%	14.8%
Vocational Education	4.9%	4.6%	4.0%	4.1%	4.1%
Student Assistance	4.0%	3.8%	4.3%	4.3%	4.3%
Other Instructional/Services	1.0%	0.8%	1.1%	3.2%	3.8%
Other Financing Sources/Uses	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100%	100%	100%	100%	100%

SUPPORT SERVICES EXPENDITURES

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
District Admin **	\$ 3,262,843	\$ 4,728,151	\$ 4,723,316	\$ 4,234,996	\$ 4,318,490
Facilities **	\$ 7,796,944	\$ 7,651,515	\$ 7,360,810	\$ 7,607,587	\$ 8,463,243
Tech Support/WSIPC **	\$ 1,746,680	\$ 1,625,525	\$ 1,551,526	\$ 1,863,506	\$ 1,394,014
Food Service *	\$ 1,290,555	\$ 2,059,634	\$ 1,783,349	\$ 1,555,780	\$ 1,728,961
Transportation **	\$ 3,069,951	\$ 4,111,225	\$ 4,674,221	\$ 4,429,830	\$ 4,833,260
Other	\$ 787,727	\$ 880,941	\$ 673,868	\$ 833,000	\$ 2,598,917
	\$ 17,954,699	\$ 21,056,992	\$ 20,767,090	\$ 20,524,699	\$ 23,336,885

SUPPORT SERVICES - % OF TOTAL BUDGET

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
District Admin	3.6%	4.8%	4.7%	4.0%	3.9%
Facilities	8.7%	7.7%	7.4%	7.2%	7.7%
Tech Support/WSIPC	1.9%	1.6%	1.6%	1.8%	1.3%
Food Service	1.4%	2.1%	1.8%	1.5%	1.6%
Transportation	3.4%	4.1%	4.7%	4.2%	4.4%
Other	0.9%	0.9%	0.7%	0.8%	2.4%
	19.9%	21.2%	20.9%	19.5%	21.2%

PROGRAM/REVENUE MATCH

The purpose of this report is to show which programs, as defined by the state's accounting manual, require levy support and which programs provide support for the indirect costs associated with the program

Program	Revenues	Exp	Net
Basic Ed, District Support & All Other	\$ 55,611,721	\$ 72,963,494	\$ (17,351,774)
Special Education-(Apportionment, State Sped Grant, Medicaid)*	\$ 13,261,385	\$ 15,122,199	\$ (1,860,814)
Transportation *	\$ 4,224,939	\$ 4,833,260	\$ (608,321)
Community Coalition*	\$ 528,923	\$ 535,000	\$ 17,277,195
English Language Learner-State *	\$ 1,492,130	\$ 1,471,001	\$ 21,129
Transition To Kindergarten	\$ 733,069	\$ 733,069	\$ -
Learning Assistance-State *	\$ 1,720,417	\$ 1,720,417	\$ -
Indian Education	\$ 40,000	\$ 40,001	\$ (1)
Vocational Education-Federal	\$ 29,000	\$ 29,000	\$ -
Limited English Proficiency-Federal	\$ 100,892	\$ 100,892	\$ -
State Pilot/Special	\$ 488,862	\$ 558,846	\$ (69,984)
Title IIA/Title IV - Federal	\$ 159,137	\$ 150,256	\$ 8,881
Highly Capable-State	\$ 194,845	\$ 184,744	\$ 10,101
Title I-Federal	\$ 734,491	\$ 716,006	\$ 18,485
Special Education-Federal	\$ 1,236,000	\$ 1,177,379	\$ 58,621
Middle School Career & Technical Education - State	\$ 939,314	\$ 845,333	\$ 93,981
Food Service (Local, State & Federal)	\$ 1,958,500	\$ 1,728,961	\$ 229,539
Career & Technical Education-State & Local	\$ 3,961,190	\$ 3,666,610	\$ 294,580
ESSER III	\$ -	\$ -	\$ -
Long Term Financing	\$ 200,000	\$ -	\$ 200,000
Instructional Programs	\$ -	\$ 170,989	\$ (170,989)
Targeted Assistance	\$ 104,750	\$ 104,748	\$ 2
Summer School (Fees)	\$ -	\$ 60,000	\$ (60,000)
Budget Capacity	\$ 3,000,000	\$ 3,000,000	\$ -
	\$ 90,719,564	\$ 109,912,205	\$ (1,909,368)

* Include program staff funded from basic education dollars.

Enrichment Levy	\$ 17,283,272	\$ 17,283,272
General Fund Totals	\$ 108,002,836	\$ 109,912,205
Projected Fund Balance, Sept 1, 2024	\$ 11,990,000	
Projected Fund Balance, Aug 31, 2025	\$ 10,080,631	

TRANSPORTATION VEHICLE FUND

The Transportation Vehicle Fund is provided to account for the state reimbursement to school districts for approved pupil transportation equipment and for the purchase and major repair of such equipment.

	Budget Summary				
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Fund Balance-Beginning	\$ 713,615	\$ 609,744	\$ 750,996	\$ 838,817	\$ 1,020,000
Revenues	\$ 347,893	\$ 456,113	\$ 714,696	\$ 704,396	\$ 836,086
Expenditures	\$ 451,764	\$ 314,860	\$ 202,520	\$ 1,450,000	\$ 1,650,000
Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus/(Deficit)	\$ (103,871)	\$ 141,252	\$ 512,176	\$ (745,604)	\$ (813,914)
Fund Balance-Ending	<u>\$ 609,744</u>	<u>\$ 750,996</u>	<u>\$ 1,263,172</u>	<u>\$ 93,213</u>	<u>\$ 206,086</u>

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the acquisition of land or existing facilities, construction of buildings, purchase of conditions, improvements to equipment, conducting energy audits, and making capital improvements as a result of energy audits. Under certain conditions, improvements to buildings conditions, improvements improvements to buildings and/or grounds, remodeling of buildings, and the replacement of roofs, carpets, and service systems are included in this fund.

The Capital Projects Fund is generally financed from the proceeds from the sale of bonds, state matching revenues, special levies, and growth mitigation fees. This fund is also used to record the proceeds from the sale of and the net proceeds from the lease of surplus real property and to record the investment earnings of the Capital Projects Fund.

	Budget Summary				
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Fund Balance-Beginning	\$ 5,017,722	\$ 4,257,436	\$ 2,652,703	\$ 2,442,561	\$ 3,100,000
Revenues	\$ 1,742,146	\$ 673,642	\$621,657	\$334,000	\$228,500
Expenditures	\$ 2,502,432	\$ 2,278,374	\$429,835	\$1,000,000	\$1,075,000
Prior Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus/(Deficit)	\$ (760,286)	\$ (1,604,732)	\$ 191,822	\$ (666,000)	\$ (846,500)
Fund Balance-Ending	\$ 4,257,436	\$ 2,652,703	\$ 2,844,524	\$1,776,561	\$2,253,500

2024-2025 Project Summary	Funding Source
Misc Minor Capital Projects	\$ 1,075,000 Mitigation Fees
	<u>\$ 1,075,000</u>

DEBT SERVICE FUND

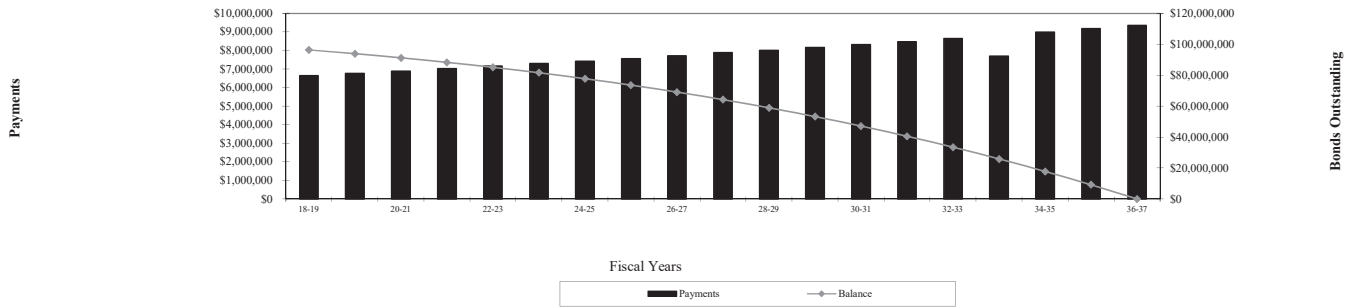
The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Provision must be made annually for a levy sufficient enough to meet the payments of principal, interest, related interest for voted debt. Non-voted bonds are also services in the Debt Service Fund rather than in the fund that received the debt proceeds. The resources for the payment of non-voted bonds can be operating transfers from other funds, state forest proceeds, and investment earning related to the transfers and state forest proceeds.

Budget Summary

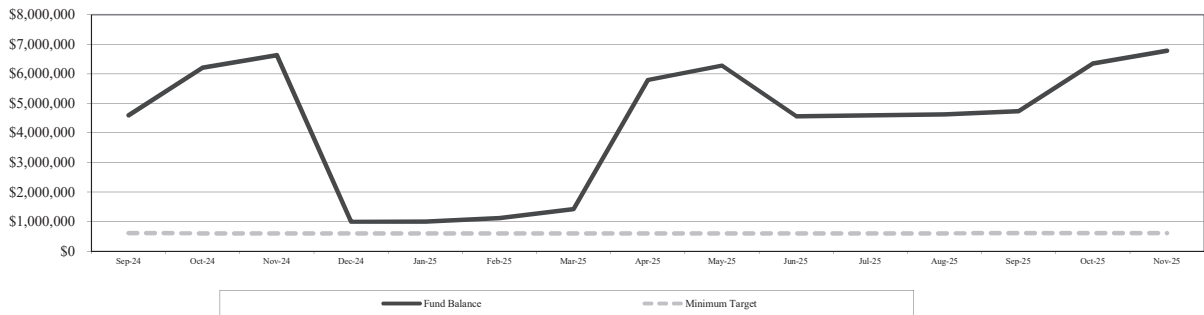
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Fund Balance-Beginning	\$ 3,525,527	\$ 3,553,498	\$ 3,791,738	\$ 3,944,104	\$ 4,490,000
Revenues	\$ 6,904,497	\$ 7,254,489	\$ 7,436,801	\$ 7,561,359	\$ 43,891,904
Expenditures	\$ 6,876,525	\$ 7,016,250	\$ 7,150,400	\$ 7,293,725	\$ 43,516,541
Net Operating Surplus/(Deficit)	\$ 27,971	\$ 238,239	\$ 286,401	\$ 267,634	\$ 375,363
Fund Balance-Ending	\$ 3,553,498	\$ 3,791,738	\$ 4,078,139	\$ 4,211,738	\$ 4,865,363

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 projected
Bond Levy	\$ 7,084,000	\$ 7,222,000	\$ 7,367,000	\$ 7,563,862	\$ 7,664,000
\$/1000	\$ 0.8900	\$ 0.8204	\$ 0.6356	\$ 0.6734	\$ 0.6690
Cost Per \$100K of Property Value	\$ 89	\$ 82	\$ 64	\$ 67	\$ 67

Bond Payments & Balances



Debt Service Fund Fund Balance Projection Versus Minimum Target



ASSOCIATED STUDENT BODY FUND

The Associated Student Body (ASB) Fund is financed by the establishment and collection of fees from students and non students as a condition of their attendance at any optional noncredit extracurricular event of the district. The ASB Fund is under control, supervision, and approval of the Board of Directors, and the school district legally owns the resources accounted for in the ASB Fund.

	Budget Summary				
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Fund Balance-Beginning	\$ 527,626	\$ 488,709	\$ 463,823	\$ 428,434	\$ 423,255
Revenues	\$ 183,177	\$ 530,584	\$ 756,178	\$ 1,127,056	\$ 1,160,543
Expenditures	\$ 222,093	\$ 555,470	\$ 738,754	\$ 1,133,914	\$ 1,185,958
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus/(Deficit)	\$ (38,917)	\$ (24,886)	\$ 17,424	\$ (6,858)	\$ (25,415)
Fund Balance-Ending	\$ 488,709	\$ 463,823	\$ 481,247	\$ 421,576	\$ 397,840

ASB Budget By School 2024-2025

School	Beginning Fund Bal	Budgeted Revenues	Budgeted Expend.	Ending Fund Bal
Sky Valley Education Center	\$ 4,900	\$ 153,020	\$ 153,020	\$ 4,900
Chain Lake Elementary	\$ 8,556	\$ 5,050	\$ 3,000	\$ 10,606
Frank Wagner Elementary	\$ 14,009	\$ 3,700	\$ 1,000	\$ 16,709
Frylands Elementary	\$ 4,357	\$ 6,250	\$ 6,500	\$ 4,107
Maltby Elementary	\$ 14,376	\$ 580	\$ 10,000	\$ 4,956
Salem Woods Elementary	\$ 5,556	\$ 6,025	\$ 6,000	\$ 5,581
Hidden River Middle	\$ 87,991	\$ 33,351	\$ 50,769	\$ 70,573
Park Place Middle	\$ 103,305	\$ 55,477	\$ 93,713	\$ 65,069
Monroe High School	\$ 180,204	\$ 897,090	\$ 861,956	\$ 215,338
	\$ 423,254	\$ 1,160,543	\$ 1,185,958	\$ 397,839

FINANCIAL SECTION - DETAILS

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GENERAL FUND - Revenues

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**GENERAL FUND
REVENUE DETAILS & ANALYSIS**

LOCAL-TAX REVENUES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
M&O Levy	\$ 12,854,908	\$ 14,827,985	\$ 15,784,109	\$ 16,385,700	\$ 17,278,750
Timber Excise Tax	\$ 4,094	\$ 5,523	\$ 3,810	\$ 4,501	\$ 4,526
	<u>\$ 12,859,002</u>	<u>\$ 14,833,508</u>	<u>\$ 15,787,919</u>	<u>\$ 16,390,201</u>	<u>\$ 17,283,277</u>
% of Total Revenues	13.9%	15.5%	15.5%	15.6%	16.0%
\$ Change	\$ 1,681,988	\$ 1,974,506	\$ 954,411	\$ 602,282	\$ 893,076
% Change	15.0%	15.4%	6.4%	3.8%	5.4%
\$ Per Student	\$ 2,154	\$ 2,567	\$ 2,873	\$ 3,008	\$ 3,197
\$ Per Student Change	\$ 438	\$ 412	\$ 307	\$ 134	\$ 189
% Change	25.5%	19.1%	12.0%	4.7%	6.3%
LOCAL-NON TAX REVENUES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Tuition & Fees Misc	\$ 9,543	\$ 53,218	\$ 71,551	\$ 161,500	\$ 161,500
Summer School	\$ -	\$ -	\$ -	\$ -	\$ -
Community Schools	\$ 298	\$ 370	\$ 507	\$ 1,000	\$ -
Community Services	\$ -	\$ -	\$ -	\$ -	\$ -
Goods & Services	\$ 15,340	\$ 28,065	\$ 35,012	\$ 15,000	\$ 15,000
Voc Ed Fees	\$ 2,390	\$ 1,553	\$ 299	\$ -	\$ -
Food Service	\$ 1,344	\$ 24,656	\$ 523,229	\$ 600,000	\$ 650,000
Investment Earnings	\$ 14,340	\$ 68,711	\$ 539,321	\$ 400,000	\$ 500,000
Gifts/Private Grants	\$ 33,603	\$ 84,923	\$ 80,148	\$ 489,000	\$ 473,000
Fines & Damages	\$ 9,324	\$ 10,504	\$ 24,452	\$ 9,600	\$ 35,000
Rentals	\$ 11,379	\$ 93,847	\$ 128,035	\$ 715,000	\$ 805,000
Insurance Recoveries	\$ 5,305	\$ -	\$ 54,914	\$ 40,000	\$ 25,000
Other	\$ 153,640	\$ 286,649	\$ 299,742	\$ 883,000	\$ 711,488
Erate	\$ 20,058	\$ 33,525	\$ 23,273	\$ 25,000	\$ -
	<u>\$ 276,565</u>	<u>\$ 686,021</u>	<u>\$ 1,780,483</u>	<u>\$ 3,339,100</u>	<u>\$ 3,375,988</u>
% of Total Revenues	0.3%	0.7%	1.7%	3.2%	3.1%
\$ Change	\$ (906,718)	\$ 409,456	\$ 1,094,462	\$ 1,558,617	\$ 36,888
% Change	-76.6%	148.1%	159.5%	87.5%	1.1%
\$ Per Student	\$ 46	\$ 119	\$ 324	\$ 613	\$ 624
\$ Change	\$ (136)	\$ 72	\$ 205	\$ 289	\$ 12
% Change	-74.5%	156.5%	173.0%	89.1%	1.9%

STATE-GENERAL-REVENUES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Apportionment	\$ 60,239,546	\$ 54,406,755	\$ 55,835,894	\$ 57,600,529	\$ 59,197,231
Apportionment-Special Ed	\$ 1,349,831	\$ 1,383,309	\$ 1,432,040	\$ 1,411,338	\$ 1,493,146
Local Effort Assist	\$ -	\$ -			
State Forests	\$ 5,879	\$ 106,456	\$ -	\$ -	\$ 150,000
	<u>\$ 61,595,256</u>	<u>\$ 55,896,521</u>	<u>\$ 57,267,935</u>	<u>\$ 59,011,867</u>	<u>\$ 60,840,377</u>
 % of Total Revenues	 66.5%	 58.3%	 56.2%	 56.2%	 56.3%
\$ Change	\$ 684,122	\$ (5,698,735)	\$ 1,371,414	\$ 1,743,932	\$ 1,828,510
% Change	1.1%	-9.3%	2.5%	3.0%	3.1%
 \$ Per Student	 \$ 10,320	 \$ 9,671	 \$ 10,423	 \$ 10,830	 \$ 11,254
\$ Change	\$ 971	\$ (649)	\$ 752	\$ 407	\$ 425
% Change	10.4%	-6.3%	7.8%	3.9%	3.9%

STATE-SPECIAL-REVENUES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
State Special Misc	\$ 332,732	\$ -	\$ -	\$ 700,000	\$ 700,000
Transition to Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ 733,069
Special Education	\$ 7,629,916	\$ 8,155,925	\$ 9,391,896	\$ 10,400,315	\$ 11,753,239
Special Education - Infants & Toddlers	\$ -	\$ -	\$ -	\$ -	\$ -
Learning Assistance	\$ 1,483,039	\$ 1,358,728	\$ 1,580,407	\$ 1,633,239	\$ 1,720,417
Special/Pilot	\$ 358,675	\$ 517,007	\$ 572,401	\$ 542,800	\$ 488,862
ELL/Trans Bilingual	\$ 1,133,850	\$ 1,212,353	\$ 1,420,090	\$ 1,438,065	\$ 1,492,130
Highly Capable	\$ 182,969	\$ 188,552	\$ 189,873	\$ 190,951	\$ 194,845
Food Service	\$ 22,750	\$ 55,889	\$ 70,131	\$ 94,000	\$ 173,500
Transportation	\$ 2,324,833	\$ 3,235,294	\$ 4,239,107	\$ 3,745,333	\$ 4,224,939
Other State Agencies	\$ 4,988	\$ 9,519	\$ 30,321	\$ 15,000	\$ 15,000
	<u>\$ 13,473,752</u>	<u>\$ 14,733,266</u>	<u>\$ 17,494,226</u>	<u>\$ 18,759,703</u>	<u>\$ 21,496,001</u>
 % of Total Revenues	 14.5%	 15.4%	 17.2%	 17.9%	 19.9%
\$ Change	\$ (2,570,299)	\$ 1,259,514	\$ 2,760,960	\$ 1,265,477	\$ 2,736,298
% Change	-16.0%	9.3%	18.7%	7.2%	14.6%
 \$ Per Student	 \$ 2,257	 \$ 2,549	 \$ 3,184	 \$ 3,443	 \$ 3,976
\$ Change	\$ (205)	\$ 292	\$ 635	\$ 259	\$ 534
% Change	-8.3%	12.9%	24.9%	8.1%	15.5%

FEDERAL-REVENUES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Federal Forests	\$ 12,430	\$ 13,634	\$ 12,946	\$ 14,000	\$ 14,000
Federal - Special Purpose	\$ 113,191	\$ -	\$ -	\$ 700,000	\$ 700,000
Transition to Kindergarten	\$ -	\$ -	\$ -	\$ 270,436	\$ -
Enrollment Stabilization	\$ -	\$ -	\$ 3,685,106	\$ -	\$ -
ESSER II	\$ -	\$ 1,894,961	\$ 21,000	\$ -	\$ -
ESSER III	\$ -	\$ 27,309	\$ 991,067	\$ 2,600,000	\$ -
ESSER III - Learning Loss	\$ -	\$ 363,970	\$ 417,019	\$ -	\$ -
Return to Learn	\$ -	\$ 218,423	\$ -	\$ -	\$ -
Special Education - ESSER	\$ -	\$ 165,477	\$ 105,520	\$ -	\$ -
Special Education	\$ 1,216,911	\$ 1,235,254	\$ 1,240,011	\$ 1,230,415	\$ 1,236,000
Vocational	\$ 14,847	\$ 25,447	\$ 16,853	\$ 29,000	\$ 29,000
Title I	\$ 508,542	\$ 559,954	\$ 605,703	\$ 628,838	\$ 734,491
Title II-School Improvement	\$ 161,039	\$ 137,482	\$ 123,581	\$ 152,223	\$ 159,137
Limited English Proficiency	\$ 72,406	\$ 69,554	\$ 98,933	\$ 108,997	\$ 100,892
Food Service	\$ 1,341,076	\$ 2,205,797	\$ 1,308,842	\$ 985,000	\$ 1,000,000
Indian Education	\$ 25,252	\$ 27,651	\$ 21,061	\$ 40,000	\$ 40,000
Federal - targeted assistance	\$ 537,452	\$ 102,441	\$ 108,554	\$ 99,000	\$ 104,750
Federal - Cares Act Other	\$ -	\$ 2,188,531	\$ -	\$ -	\$ -
Federal - Medicaid	\$ -	\$ 10,078	\$ 37,636	\$ 15,000	\$ 15,000
Federal - other	\$ 73,729	\$ -	\$ 6,500	\$ -	\$ 25,000
USDA Commodities	\$ 103,266	\$ 126,101	\$ 140,965	\$ 120,000	\$ 120,000
	<u>\$ 4,180,141</u>	<u>\$ 9,372,064</u>	<u>\$ 8,941,297</u>	<u>\$ 6,992,909</u>	<u>\$ 4,278,270</u>
 % of Total Revenues	 4.5%	 9.8%	 8.8%	 6.7%	 4.0%
 \$ Change	 \$ 540,218	 \$ 5,191,923	 \$ (430,767)	 \$ (1,948,388)	 \$ (2,714,639)
% Change	14.8%	124.2%	-4.6%	-21.8%	-38.8%
 \$ Per Student	 \$ 700	 \$ 1,622	 \$ 1,627	 \$ 1,283	 \$ 791
\$ Change	\$ 142	\$ 922	\$ 6	\$ (344)	\$ (492)
% Change	25.4%	131.7%	0.4%	-21.1%	-38.3%

OTHER REVENUES

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Other Community Services	\$ -	\$ -	\$ 8,952	\$ -	\$ -
Program Part-Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -
Non-High Participation	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Agencies	\$ 304,007	\$ 347,177	\$ 609,680	\$ 535,000	\$ 528,923
ESD's	\$ -	\$ -	\$ 2,500	\$ -	\$ -
Long-Term Financing/Other Financing	\$ 592	\$ 7,055	\$ 23,388	\$ -	\$ 200,000
	<u>\$ 304,599</u>	<u>\$ 354,233</u>	<u>\$ 644,521</u>	<u>\$ 535,000</u>	<u>\$ 728,923</u>

% of Total Revenues	0.3%	0.4%	0.6%	0.5%	0.7%
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\$ Change	\$ 36,015	\$ 49,634	\$ 290,288	\$ (109,521)	\$ 193,923
% Change	13.4%	16.3%	81.9%	-17.0%	36.2%

\$ Per Student	\$ 51	\$ 61	\$ 117	\$ 98	\$ 135
\$ Change	\$ 10	\$ 10	\$ 56	\$ (19)	\$ 37
% Change	23.8%	20.1%	91.4%	-16.3%	37.3%

TOTAL REVENUES

	\$ 92,689,315	\$ 95,875,613	\$ 101,916,381	\$ 105,028,780	\$ 108,002,836
\$ Change	\$ (534,674)	\$ 3,186,298	\$ 6,040,768	\$ 3,112,399	\$ 2,974,056
% Change	-60.0%	3.4%	6.3%	3.1%	2.8%
\$ Per Student	\$ 15,529	\$ 16,589	\$ 18,549	\$ 19,274	\$ 19,820
\$ Change	\$ 1,352	\$ 1,060	\$ 1,960	\$ 725	\$ 546
% Change	9.5%	6.8%	11.8%	3.9%	2.8%

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GENERAL FUND - Expenditures

**GENERAL FUND
EXPENDITURES BY PROGRAM**

Program	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Basic Ed.	\$ 45,361,935	\$ 44,517,449	\$ 42,749,772	\$ 46,439,646	\$ 48,536,280
District Support	\$ 13,594,193	\$ 14,886,132	\$ 14,309,520	\$ 14,539,089	\$ 16,774,664
Special Ed - State	\$ 10,288,703	\$ 12,504,524	\$ 13,573,057	\$ 14,673,516	\$ 15,122,199
Alternative Learning Experience	\$ 6,258,201	\$ 6,300,062	\$ 6,714,572	\$ 7,430,749	\$ 7,583,630
Pupil Transportation	\$ 3,069,951	\$ 4,111,225	\$ 4,674,221	\$ 4,429,830	\$ 4,833,260
Vocational-State	\$ 3,664,964	\$ 3,896,173	\$ 3,315,222	\$ 3,495,373	\$ 3,666,610
Other Instructional	\$ 121,372	\$ 141,545	\$ 179,386	\$ 2,450,076	\$ 3,170,989
Food Services	\$ 1,290,555	\$ 2,059,634	\$ 1,783,349	\$ 1,555,780	\$ 1,728,961
Learning Assist-State	\$ 1,351,737	\$ 1,326,625	\$ 1,620,779	\$ 1,591,956	\$ 1,720,417
ELL-State	\$ 1,031,668	\$ 1,095,607	\$ 1,205,738	\$ 1,439,104	\$ 1,471,001
Special Ed - Fed	\$ 1,195,789	\$ 1,226,918	\$ 1,236,165	\$ 1,230,388	\$ 1,177,379
Vocational-Middle School	\$ 703,664	\$ 669,859	\$ 620,255	\$ 750,959	\$ 845,333
Transition to Kindergarten	\$ -	\$ -	\$ -	\$ 222,824	\$ 733,069
Title I-Remediation/Disadvantaged	\$ 492,385	\$ 538,509	\$ 605,703	\$ 626,395	\$ 716,006
Other Community Services	\$ 316,804	\$ 423,585	\$ 572,693	\$ 571,942	\$ 603,920
Special-Pilot	\$ 451,732	\$ 539,892	\$ 649,465	\$ 602,605	\$ 558,846
Highly Capable	\$ 159,882	\$ 165,715	\$ 160,825	\$ 190,952	\$ 184,744
Other Title Grants Under ESEA - Federal	\$ 156,222	\$ 132,106	\$ 118,313	\$ 144,919	\$ 150,256
Targeted Assistance	\$ 120,826	\$ 109,315	\$ 136,662	\$ 99,846	\$ 104,748
Limited English Proficiency-Fed	\$ 70,005	\$ 66,834	\$ 94,935	\$ 108,997	\$ 100,892
Summer School	\$ 184,032	\$ 1,007	\$ 26,549	\$ 77,000	\$ 60,000
Indian Ed-Fed	\$ 25,252	\$ 27,651	\$ 21,061	\$ 39,973	\$ 40,001
Vocational-Fed	\$ 14,724	\$ 24,458	\$ 16,038	\$ 28,997	\$ 29,000
Community Schools	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Enrollment Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Connectivity Fund	\$ -	\$ 2,188,531	\$ -	\$ -	\$ -
Special Ed - State Infants & Toddlers	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER II & III	\$ -	\$ 2,077,934	\$ 4,963,561	\$ 2,280,704	\$ -
ARP - Special Education	\$ -	\$ 159,006	\$ 100,513	\$ -	\$ -
Return to Learn	\$ -	\$ 194,736	\$ -	\$ -	\$ -
Title - GEER	\$ 113,191	\$ -	\$ -	\$ -	\$ -
Compensatory Ed, Other	\$ 2,913	\$ -	\$ -	\$ -	\$ -
State Institutions-Delinquent	\$ 4,660	\$ 1,693	\$ 619	\$ -	\$ -
	\$ 90,045,360	\$ 99,386,725	\$ 99,448,971	\$ 105,022,620	\$ 109,912,205

EXPENDITURES BY PROGRAM - \$ CHANGES

Program	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
ESSER II & III	\$ 2,077,934	\$ 2,885,627	\$ (2,682,857)	\$ (2,280,704)
Special Ed - Fed	\$ 31,129	\$ 9,247	\$ (5,777)	\$ (53,009)
Special-Pilot	\$ 88,160	\$ 109,573	\$ (46,860)	\$ (43,759)
Summer School	\$ (183,026)	\$ 25,542	\$ 50,451	\$ (17,000)
Limited English Proficiency-Fed	\$ (3,171)	\$ 28,101	\$ 14,062	\$ (8,105)
Highly Capable	\$ 5,833	\$ (4,890)	\$ 30,127	\$ (6,208)
Community Schools	\$ -	\$ -	\$ 1,000	\$ (1,000)
Emergency Connectivity Fund	\$ 2,188,531	\$ (2,188,531)	\$ -	\$ -
ARP - Special Education	\$ 159,006	\$ (58,493)	\$ (100,513)	\$ -
Special Ed - State Infants & Toddlers	\$ -	\$ -	\$ -	\$ -
Return to Learn	\$ 194,736	\$ (194,736)	\$ -	\$ -
Title - GEER	\$ (113,191)	\$ -	\$ -	\$ -
Child Care	\$ -	\$ -	\$ -	\$ -
State Institutions-Delinquent	\$ (2,967)	\$ (1,074)	\$ (619)	\$ -
Compensatory Ed, Other	\$ (2,913)	\$ -	\$ -	\$ -
Vocational-Fed	\$ 9,734	\$ (8,420)	\$ 12,959	\$ 3
Indian Ed-Fed	\$ 2,399	\$ (6,590)	\$ 18,912	\$ 28
Targeted Assistance	\$ (11,511)	\$ 27,347	\$ (36,816)	\$ 4,902
Other Title Grants Under ESEA - Federal	\$ (24,116)	\$ (13,793)	\$ 26,606	\$ 5,337
ELL-State	\$ 63,939	\$ 110,131	\$ 233,366	\$ 31,897
Other Community Services	\$ 106,781	\$ 149,108	\$ (751)	\$ 31,978
Title I-Remediation/Disadvantaged	\$ 46,124	\$ 67,194	\$ 20,692	\$ 89,611
Vocational-Middle School	\$ (33,805)	\$ (49,604)	\$ 130,704	\$ 94,374
Learning Assist-State	\$ (25,112)	\$ 294,154	\$ (28,823)	\$ 128,461
Alternative Learning Experience	\$ 41,861	\$ 414,510	\$ 716,177	\$ 152,881
Vocational-State	\$ 231,209	\$ (580,951)	\$ 180,151	\$ 171,237
Food Services	\$ 769,079	\$ (276,285)	\$ (227,569)	\$ 173,181
Pupil Transportation	\$ 1,041,274	\$ 562,996	\$ (244,391)	\$ 403,430
Special Ed - State	\$ 2,215,821	\$ 1,068,533	\$ 1,100,459	\$ 448,683
Transition to Kindergarten	\$ -	\$ -	\$ 222,824	\$ 510,245
Other Instructional	\$ 20,173	\$ 37,841	\$ 2,270,690	\$ 720,913
District Support	\$ 1,291,939	\$ (576,612)	\$ 229,569	\$ 2,235,575
Basic Ed.	\$ (844,486)	\$ (1,767,677)	\$ 3,689,874	\$ 2,096,634
	<u>\$ 9,341,365</u>	<u>\$ 62,246</u>	<u>\$ 5,573,649</u>	<u>\$ 4,889,585</u>

EXPENDITURES BY ACTIVITY

Activity	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Teaching	\$ 53,901,722	\$ 54,887,984	\$ 55,908,563	\$ 59,351,976	\$ 63,681,334
Health	\$ 3,921,579	\$ 4,639,182	\$ 4,564,733	\$ 6,604,958	\$ 5,062,879
Principals Office	\$ 5,498,417	\$ 5,277,810	\$ 5,899,401	\$ 6,201,091	\$ 6,512,059
Custodial	\$ 2,643,922	\$ 3,055,368	\$ 3,530,941	\$ 3,201,193	\$ 3,472,733
Transportation Operations	\$ 2,023,302	\$ 3,071,343	\$ 3,142,715	\$ 3,393,540	\$ 3,477,545
Counseling	\$ 2,461,581	\$ 2,515,229	\$ 2,700,890	\$ 2,879,709	\$ 3,053,133
Supervision-Instr	\$ 1,693,324	\$ 1,873,148	\$ 2,101,538	\$ 2,248,569	\$ 1,826,214
Instructional Professional Development	\$ 1,215,922	\$ 1,724,211	\$ 1,498,016	\$ 1,982,994	\$ 1,867,906
Tech Support/WSIPC	\$ 1,763,965	\$ 1,677,037	\$ 1,551,526	\$ 1,863,506	\$ 1,394,014
Utilities	\$ 1,746,680	\$ 1,949,810	\$ 1,907,266	\$ 1,686,494	\$ 2,018,694
Food Service Operations	\$ 1,163,668	\$ 1,901,421	\$ 1,618,694	\$ 1,409,610	\$ 1,608,690
Business Office	\$ 1,049,268	\$ 1,162,911	\$ 1,267,988	\$ 1,337,304	\$ 1,364,511
Extracurricular	\$ 703,333	\$ 1,360,370	\$ 1,338,599	\$ 1,295,659	\$ 1,366,638
Pupil Management	\$ 644,080	\$ 981,604	\$ 1,057,662	\$ 1,170,986	\$ 716,375
Facilities Maintenance	\$ 2,623,799	\$ 1,107,920	\$ 1,272,548	\$ 1,057,560	\$ 1,705,496
Human Resources	\$ 913,327	\$ 1,020,804	\$ 1,068,385	\$ 1,032,175	\$ 1,046,846
Learning Resource	\$ 840,767	\$ 953,897	\$ 1,072,430	\$ 1,009,720	\$ 593,866
Insurance-General	\$ 715,095	\$ 846,178	\$ 947,714	\$ 771,000	\$ 1,548,000
Debt Principal	\$ -	\$ 828,110	\$ 846,837	\$ 759,000	\$ 840,000
Public Relations	\$ 529,902	\$ 576,646	\$ 591,300	\$ 699,163	\$ 723,640
Professional Learning Day - State	\$ 559,345	\$ 567,070	\$ 615,779	\$ 673,123	\$ 703,124
Board of Directors	\$ 153,300	\$ 1,266,531	\$ 1,245,740	\$ 651,450	\$ 406,986
Supervision-Transp	\$ 511,584	\$ 535,233	\$ 632,353	\$ 637,136	\$ 652,222
Superintendent Office	\$ 617,046	\$ 712,620	\$ 549,903	\$ 617,356	\$ 776,507
Grounds	\$ 448,827	\$ 454,041	\$ 520,790	\$ 542,542	\$ 574,796
Supervision-Facilities	\$ 327,224	\$ 433,944	\$ 511,179	\$ 529,006	\$ 510,763
Bus Maintenance	\$ 406,068	\$ 446,543	\$ 490,192	\$ 466,501	\$ 537,005
Instructional Technology	\$ 332,353	\$ 2,603,705	\$ 224,075	\$ 342,162	\$ 167,873
Pupil Safety	\$ -	\$ -	\$ -	\$ -	\$ 258,115
Curriculum	\$ 301,552	\$ 486,815	\$ 309,504	\$ 223,475	\$ 649,421
Insurance-Transp	\$ 163,573	\$ 177,019	\$ 208,600	\$ 225,000	\$ 280,000
Food Service-Food	\$ 103,856	\$ 134,191	\$ 135,811	\$ 120,000	\$ 120,000
Debt - Interest	\$ -	\$ 30,357	\$ 14,019	\$ 61,500	\$ 27,600
Payments to Oth Dist	\$ -	\$ 200,499	\$ 211,850	\$ 44,700	\$ 44,700
Supv-Food Service	\$ 23,030	\$ 24,022	\$ 26,324	\$ 26,170	\$ 271
Building Security	\$ 6,492	\$ 6,338	\$ 6,312	\$ 3,292	\$ 175,949
Motor Pool	\$ 71,639	\$ 15,067	\$ 24,095	\$ 3,000	\$ 55,000
Public Activities	\$ 393	\$ 393	\$ -	\$ -	\$ -
Remote Learning Opportunities	\$ 6,093	\$ 28,402	\$ -	\$ -	\$ -
Other Debt Expenditures	\$ -	\$ -	\$ 22,568	\$ -	\$ 200,000
Transfers-Transp	\$ (40,668)	\$ (147,048)	\$ (187,866)	\$ (100,000)	\$ (108,700)
	\$ 90,045,360	\$ 99,386,725	\$ 99,448,971	\$ 105,022,620	\$ 109,912,205

EXPENDITURES BY ACTIVITY - \$ CHANGE

Activity	2021-22 Actual	2022-23 Actual	2023-24 Budget Rev.	2023-24 Budget
Teaching	\$ 986,262	\$ 1,020,579	\$ 3,443,413	\$ 4,329,358
Insurance-General	\$ 131,083	\$ 101,536	\$ (176,714)	\$ 777,000
Facilities Maintenance	\$ (1,515,879)	\$ 164,628	\$ (214,988)	\$ 647,936
Curriculum	\$ 185,263	\$ (177,311)	\$ (86,029)	\$ 425,946
Utilities	\$ 203,130	\$ (42,544)	\$ (220,772)	\$ 332,200
Principals Office	\$ (220,607)	\$ 621,591	\$ 301,690	\$ 310,968
Custodial	\$ 411,446	\$ 475,573	\$ (329,748)	\$ 271,540
Pupil Safety	\$ -	\$ -	\$ -	\$ 258,115
Other Debt Expenditures	\$ -	\$ 22,568	\$ (22,568)	\$ 200,000
Food Service Operations	\$ 737,753	\$ (282,727)	\$ (209,084)	\$ 199,080
Counseling	\$ 53,648	\$ 185,661	\$ 178,819	\$ 173,424
Building Security	\$ (154)	\$ (26)	\$ (3,020)	\$ 172,657
Superintendent Office	\$ 95,574	\$ (162,717)	\$ 67,453	\$ 159,151
Transportation Operations	\$ 1,048,041	\$ 71,372	\$ 250,825	\$ 84,005
Debt Principal	\$ 828,110	\$ 18,727	\$ (87,837)	\$ 81,000
Extracurricular	\$ 657,037	\$ (21,771)	\$ (42,940)	\$ 70,979
Bus Maintenance	\$ 40,475	\$ 43,649	\$ (23,691)	\$ 70,504
Insurance-Transp	\$ 13,446	\$ 31,581	\$ 16,400	\$ 55,000
Motor Pool	\$ (56,572)	\$ 9,028	\$ (21,095)	\$ 52,000
Grounds	\$ 5,214	\$ 66,749	\$ 21,752	\$ 32,254
Professional Learning Day - State	\$ 7,725	\$ 48,709	\$ 57,344	\$ 30,001
Business Office	\$ 113,643	\$ 105,077	\$ 69,316	\$ 27,207
Public Relations	\$ 46,744	\$ 14,654	\$ 107,863	\$ 24,477
Supervision-Transp	\$ 23,649	\$ 97,120	\$ 4,783	\$ 15,086
Human Resources	\$ 107,477	\$ 47,581	\$ (36,210)	\$ 14,671
Food Service-Food	\$ 30,335	\$ 1,620	\$ (15,811)	\$ -
Payments to Oth Dist	\$ 200,499	\$ 11,351	\$ (167,150)	\$ -
Public Activities	\$ -	\$ (393)	\$ -	\$ -
Remote Learning Opportunities	\$ 22,309	\$ (28,402)	\$ -	\$ -
Transfers-Transp	\$ (106,380)	\$ (40,818)	\$ 87,866	\$ (8,700)
Supervision-Facilities	\$ 106,720	\$ 77,235	\$ 17,827	\$ (18,243)
Supv-Food Service	\$ 992	\$ 2,302	\$ (154)	\$ (25,899)
Debt - Interest	\$ 30,357	\$ (16,338)	\$ 47,481	\$ (33,900)
Instructional Professional Development	\$ 508,289	\$ (226,195)	\$ 484,978	\$ (115,088)
Instructional Technology	\$ 2,271,352	\$ (2,379,630)	\$ 118,087	\$ (174,289)
Board of Directors	\$ 1,113,231	\$ (20,791)	\$ (594,290)	\$ (244,464)
Learning Resource	\$ 113,131	\$ 118,533	\$ (62,710)	\$ (415,854)
Supervision-Instr	\$ 179,824	\$ 228,390	\$ 147,031	\$ (422,355)
Pupil Management	\$ 337,524	\$ 76,058	\$ 113,324	\$ (454,611)
Tech Support/WSIPC	\$ (86,928)	\$ (125,511)	\$ 311,980	\$ (469,492)
Health	\$ 717,603	\$ (74,449)	\$ 2,040,225	\$ (1,542,079)
	<u>\$ 9,341,366</u>	<u>\$ 62,245</u>	<u>\$ 5,573,649</u>	<u>\$ 4,889,585</u>

EXPENDITURES BY ACTIVITY - % CHANGE

Activity	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Teaching	1.8%	1.9%	6.2%	7.3%
Principals Office	-4.0%	11.8%	5.1%	5.0%
Health	18.3%	-1.6%	44.7%	-23.3%
Counseling	2.2%	7.4%	6.6%	6.0%
Professional Learning Day - State	1.4%	8.6%	9.3%	4.5%
Extracurricular	117.7%	-1.6%	-3.2%	5.5%
Board of Directors	726.2%	-1.6%	-47.7%	-37.5%
Human Resources	11.8%	4.7%	-3.4%	1.4%
Utilities	11.6%	-2.2%	-11.6%	19.7%
Learning Resource	13.5%	12.4%	-5.8%	-41.2%
Food Service-Food	29.2%	1.2%	-11.6%	0.0%
Supervision-Instr	10.6%	12.2%	7.0%	-18.8%
Debt - Interest		-53.8%	338.7%	-55.1%
Debt - Principal		2.3%	-10.4%	10.7%
Business Office	10.8%	9.0%	5.5%	2.0%
Custodial	15.6%	15.6%	-9.3%	8.5%
Pupil Safety				
Grounds	1.2%	14.7%	4.2%	5.9%
Supervision-Facilities	32.6%	17.8%	3.5%	-3.4%
Public Relations	8.8%	2.5%	18.2%	3.5%
Payments to Oth Dist		5.7%	-78.9%	0.0%
Superintendent Office	15.5%	-22.8%	12.3%	25.8%
Bus Maintenance	10.0%	9.8%	-4.8%	15.1%
Supervision-Transp	4.6%	18.1%	0.8%	2.4%
Supv-Food Service	4.3%	9.6%	-0.6%	-99.0%
Transfers-Transp	261.6%	27.8%	-46.8%	8.7%
Remote Learning Opportunities	366.2%	-100.0%		
Insurance-General	18.3%	12.0%	-18.6%	100.8%
Building Security	-2.4%	-0.4%	-47.8%	5244.7%
Public Activities	0.0%	-100.0%		
Insurance-Transp	8.2%	17.8%	7.9%	24.4%
Pupil Management	52.4%	7.7%	10.7%	-38.8%
Curriculum	7.1%	-16.0%	-6.8%	40.3%
Tech Support/WSIPC	-4.9%	-7.5%	20.1%	-25.2%
Food Service Operations	63.4%	-14.9%	-12.9%	14.1%
Instructional Professional Development	41.8%	-13.1%	32.4%	-5.8%
Motor Pool	-79.0%	59.9%	-87.5%	1733.3%
Facilities Maintenance	-57.8%	14.9%	-16.9%	61.3%
Transportation Operations	51.8%	2.3%	8.0%	2.5%
Instructional Technology	683.4%	-91.4%	52.7%	-50.9%
	10.4%	0.1%	5.6%	4.7%

EXPENDITURES BY ACTIVITY - \$ PER STUDENT

Activity	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Teaching	\$ 9,030.82	\$ 9,496.85	\$ 10,175.50	\$ 10,891.95	\$ 11,779.75
Principals Office	\$ 921.22	\$ 913.18	\$ 1,073.71	\$ 1,137.99	\$ 1,204.60
Health	\$ 657.03	\$ 802.68	\$ 830.79	\$ 1,212.11	\$ 936.53
Transportation Operations	\$ 338.99	\$ 531.41	\$ 571.98	\$ 622.76	\$ 643.28
Custodial	\$ 442.97	\$ 528.65	\$ 642.64	\$ 587.47	\$ 642.38
Counseling	\$ 412.42	\$ 435.19	\$ 491.57	\$ 528.47	\$ 564.77
Utilities	\$ 292.64	\$ 337.36	\$ 347.13	\$ 309.50	\$ 373.42
Instructional Professional Development	\$ 203.72	\$ 298.33	\$ 272.64	\$ 363.91	\$ 345.52
Supervision-Instr	\$ 283.70	\$ 324.10	\$ 382.49	\$ 412.65	\$ 337.81
Facilities Maintenance	\$ 439.60	\$ 191.69	\$ 231.61	\$ 194.08	\$ 315.48
Food Service Operations	\$ 194.96	\$ 328.99	\$ 294.61	\$ 258.68	\$ 297.57
Insurance-General	\$ 119.81	\$ 146.41	\$ 172.49	\$ 141.49	\$ 286.35
Tech Support/WSIPC	\$ 295.54	\$ 290.16	\$ 282.38	\$ 341.98	\$ 257.86
Extracurricular	\$ 117.84	\$ 235.37	\$ 243.63	\$ 237.77	\$ 252.80
Business Office	\$ 175.80	\$ 201.21	\$ 230.78	\$ 245.41	\$ 252.41
Human Resources	\$ 153.02	\$ 176.62	\$ 194.45	\$ 189.42	\$ 193.65
Debt Principal	\$ -	\$ 143.28	\$ 154.13	\$ 139.29	\$ 155.38
Superintendent Office	\$ 103.38	\$ 123.30	\$ 100.08	\$ 113.29	\$ 143.64
Public Relations	\$ 88.78	\$ 99.77	\$ 107.62	\$ 128.31	\$ 133.86
Pupil Management	\$ 107.91	\$ 169.84	\$ 192.50	\$ 214.89	\$ 132.51
Professional Learning Day - State	\$ 93.71	\$ 98.12	\$ 112.07	\$ 123.53	\$ 130.06
Supervision-Transp	\$ 85.71	\$ 92.61	\$ 115.09	\$ 116.92	\$ 120.65
Curriculum	\$ 50.52	\$ 84.23	\$ 56.33	\$ 41.01	\$ 120.13
Library	\$ 140.86	\$ 165.05	\$ 195.18	\$ 185.30	\$ 109.85
Grounds	\$ 75.20	\$ 78.56	\$ 94.79	\$ 99.56	\$ 106.33
Bus Maintenance	\$ 68.03	\$ 77.26	\$ 89.22	\$ 85.61	\$ 99.33
Supervision-Facilities	\$ 54.82	\$ 75.08	\$ 93.04	\$ 97.08	\$ 94.48
Board of Directors	\$ 25.68	\$ 219.14	\$ 226.73	\$ 119.55	\$ 75.28
Insurance-Transp	\$ 27.41	\$ 30.63	\$ 37.97	\$ 41.29	\$ 51.79
Pupil Safety	\$ -	\$ -	\$ -	\$ -	\$ 47.75
Other Debt Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 37.00
Building Security	\$ 1.09	\$ 1.10	\$ 1.15	\$ 0.60	\$ 32.55
Instructional Technology	\$ 55.68	\$ 450.50	\$ 40.78	\$ 62.79	\$ 31.05
Food Service-Food	\$ 17.40	\$ 23.22	\$ 24.72	\$ 22.02	\$ 22.20
Motor Pool	\$ 12.00	\$ 2.61	\$ 4.39	\$ 0.55	\$ 10.17
Payments to Oth Dist	\$ -	\$ 34.69	\$ 38.56	\$ 8.20	\$ 8.27
Debt - Interest	\$ -	\$ 5.25	\$ 2.55	\$ 11.29	\$ 5.11
Supv-Food Service	\$ 3.86	\$ 4.16	\$ 4.79	\$ 4.80	\$ 0.05
Remote Learning Opportunities	\$ 1.02	\$ 4.91	\$ -	\$ -	\$ -
Public Activities	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ -
Transfers-Transp	\$ (6.81)	\$ (25.44)	\$ (34.19)	\$ (18.35)	\$ (20.11)
	\$ 15,086.41	\$ 17,196.13	\$ 18,095.85	\$ 19,273.18	\$ 20,331.52

EXPENDITURES BY OBJECT

Object	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries-Certificated	\$ 38,570,220	\$ 40,037,551	\$ 43,428,176	\$ 47,007,609	\$ 46,905,513
Salaries-Classified	\$ 12,726,690	\$ 15,802,070	\$ 16,687,525	\$ 18,041,396	\$ 19,187,026
Benefits	\$ 20,956,487	\$ 20,601,404	\$ 22,257,527	\$ 22,172,048	\$ 22,641,880
Supplies/Materials	\$ 2,402,152	\$ 4,969,510	\$ 2,417,041	\$ 5,177,057	\$ 5,493,731
Services	\$ 15,344,932	\$ 17,709,625	\$ 14,467,927	\$ 12,545,971	\$ 15,326,555
Travel	\$ 11,261	\$ 94,367	\$ 102,767	\$ 68,539	\$ 97,500
Capital Outlay	\$ 33,619	\$ 172,197	\$ 88,009	\$ 10,000	\$ 260,000
	\$ 90,045,360	\$ 99,386,724	\$ 99,448,972	\$ 105,022,620	\$ 109,912,205

EXPENDITURES BY OBJECT - \$ CHANGE

Object	2021-22 Actual	2022-23 Actual	2023-24 Budget Rev	2024-25 Budget
Salaries-Certificated	\$ 1,467,331	\$ 3,390,625	\$ 3,579,433	\$ (102,096)
Salaries-Classified	\$ 3,075,380	\$ 885,455	\$ 1,353,871	\$ 1,145,630
Benefits	\$ (355,083)	\$ 1,656,123	\$ (85,479)	\$ 469,832
Supplies/Materials	\$ 2,567,358	\$ (2,552,469)	\$ 2,760,016	\$ 316,674
Services	\$ 2,364,693	\$ (3,241,698)	\$ (1,921,956)	\$ 2,780,584
Travel	\$ 83,106	\$ 8,400	\$ (34,228)	\$ 28,961
Capital Outlay	\$ 138,578	\$ (84,188)	\$ (78,009)	\$ 250,000
	\$ 9,341,364	\$ 62,248	\$ 5,573,648	\$ 4,889,585

EXPENDITURES BY OBJECT - % OF CHANGE

Object	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries-Certificated	3.8%	8.5%	8.2%	-0.2%
Salaries-Classified	24.2%	5.6%	8.1%	6.4%
Benefits	-1.7%	8.0%	-0.4%	2.1%
Supplies/Materials	106.9%	-51.4%	114.2%	6.1%
Services	15.4%	-18.3%	-13.3%	22.2%
Travel	738.0%	8.9%	-33.3%	42.3%
Capital Outlay	412.2%	-48.9%	-88.6%	2500.0%
	10.4%	0.1%	5.6%	4.7%

EXPENDITURES BY OBJECT - % OF TOTAL

Object	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Salaries-Certificated	42.8%	40.3%	43.7%	44.8%	42.7%
Salaries-Classified	14.1%	15.9%	16.8%	17.2%	17.5%
Benefits	80.2% 23.3%	20.7%	22.4%	21.1%	80.7% 20.6%
Supplies/Materials	2.7%	5.0%	2.4%	4.9%	5.0%
Services	17.0%	17.8%	14.5%	11.9%	13.9%
Travel	0.0%	0.1%	0.1%	0.1%	0.1%
Capital Outlay	0.0%	0.2%	0.1%	0.0%	0.2%
	100.0%	100.0%	100.0%	100.0%	100.0%
Spent on Salaries/Benefits	80.2%	76.9%	82.8%	83.0%	80.7%

GENERAL FUND - Variance Analysis 2022-2023 Vs 2024-2025

GENERAL FUND BUDGET ANALYSIS - VARIANCE METHOD

Program Costs

2022-2023 Actual Vs 2024-2025 Budget (excluding Capacity)

Revenue Variances

	Local Tax	\$	1,495,358
*	Local Non Tax	\$	(4,495)
	State General	\$	3,572,442
*	State Special	\$	3,301,775
*	Federal	\$	(5,363,027)
	Other	\$	84,403
		\$	3,086,455

Program Cost Variance

				<u>% of Avail Resource Variance</u>
	Basic Ed.	\$	5,786,508	187.5%
	District Support	\$	2,465,144	79.9%
	Special Ed - State	\$	1,549,142	50.2%
	Transition to Kindergarten	\$	733,069	23.8%
	Alternative Learning Experience	\$	869,058	28.2%
	Vocational-State	\$	351,388	11.4%
	ELL-State	\$	265,263	8.6%
	Vocational-Middle School	\$	225,078	7.3%
	Pupil Transportation	\$	159,039	5.2%
	Title I-Remediation/Disadvantaged	\$	110,303	3.6%
	Learning Assist-State	\$	99,638	3.2%
	Summer School	\$	33,451	1.1%
	Other Title Grants Under ESEA - Federal	\$	31,943	1.0%
	Other Community Services	\$	31,227	1.0%
	Highly Capable	\$	23,919	0.8%
	Indian Ed-Fed	\$	18,940	0.6%
	Vocational-Fed	\$	12,962	0.4%
	Limited English Proficiency-Fed	\$	5,957	0.2%
	Community Schools	\$	-	0.0%
	Emergency Connectivity Fund	\$	-	0.0%
	State Institutions-Delinquent	\$	(619)	0.0%
*	Other Instructional	\$	(8,397)	-0.3%
	Targeted Assistance	\$	(31,914)	-1.0%
	Food Services	\$	(54,388)	-1.8%
	Special Ed - Fed	\$	(58,786)	-1.9%
	Special-Pilot	\$	(90,619)	-2.9%
	ARP - Special Education	\$	(100,513)	-3.3%
	ESSER II & III	\$	(4,963,501)	-150.8%
		\$	7,463,234	

* Budget Capacity of \$3M for 2024-2025 Excluded

BUDGET ANALYSIS - VARIANCE METHOD

Activity Costs

2022-2023 Actual Vs 2024-2025 Budget (excluding Capacity)

Revenue Variances

	Local Tax	\$	1,495,358
*	Local Non Tax	\$	(4,495)
	State General	\$	3,572,442
*	State Special	\$	3,301,775
*	Federal	\$	(5,363,027)
	Other	\$	84,403
		\$	3,086,455

Activity Cost Variance

				% of Avail Resource Variance
*	Teaching	\$	4,772,772	154.6%
	Health	\$	498,146	16.1%
	Principals Office	\$	612,658	19.8%
	Custodial	\$	(58,208)	-1.9%
	Transportation Operations	\$	334,830	10.8%
	Counseling	\$	352,243	11.4%
	Supervision-Instr	\$	(275,324)	-8.9%
	Instructional Professional Development	\$	369,890	12.0%
	Tech Support/WSIPC	\$	(157,512)	-5.1%
	Utilities	\$	111,428	3.6%
	Food Service Operations	\$	(10,004)	-0.3%
	Business Office	\$	96,523	3.1%
	Extracurricular	\$	28,039	0.9%
	Pupil Management	\$	(341,287)	-11.1%
	Facilities Maintenance	\$	432,948	14.0%
	Human Resources	\$	(21,539)	-0.7%
	Learning Resource	\$	(478,564)	-15.5%
	Insurance-General	\$	600,286	19.4%
	Debt Principal	\$	(6,837)	-0.2%
	Public Relations	\$	132,340	4.3%
	Professional Learning Day - State	\$	87,345	2.8%
	Board of Directors	\$	(838,754)	-27.2%
	Supervision-Transp	\$	19,869	0.6%
	Superintendent Office	\$	226,604	7.3%
	Grounds	\$	54,006	1.7%
	Supervision-Facilities	\$	(416)	0.0%
	Bus Maintenance	\$	46,813	1.5%
	Instructional Technology	\$	(56,202)	-1.8%
	Pupil Safety	\$	258,115	8.4%
	Curriculum	\$	339,917	11.0%
	Insurance-Transp	\$	71,400	2.3%
	Food Service-Food	\$	(15,811)	-0.5%
	Debt - Interest	\$	13,581	0.4%
	Payments to Oth Districts	\$	(167,150)	-5.4%
	Supv-Food Service	\$	(26,053)	-0.8%
	Building Security	\$	169,637	5.5%
	Motor Pool	\$	30,905	1.0%
	Public Activities	\$	-	0.0%
	Remote Learning Opportunities	\$	-	0.0%
	Other Debt Expenditures	\$	177,432	5.7%
	Transfers-Transp	\$	79,165	2.6%
		\$	7,463,234	

* Budget Capacity of \$3M for 2024-2025 Excluded

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GENERAL FUND
SELECTED SPECIAL PROGRAM BUDGETS

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BUILDING BUDGET ALLOCATIONS

Purpose: Building budgets account for the bulk of consumable supplies and services managed by the principals.

Location	Base Allocation	Elem Activities	Total Allocation
Chain Lake Elementary	\$ 34,085	\$ 3,000	\$37,085
Frylands Elementary	\$ 29,325	\$ 3,000	\$ 32,325
Frank Wagner Elementary	\$ 43,520	\$ 3,000	\$ 46,520
Maltby Elementary	\$ 26,945	\$ 3,000	\$ 29,945
Salem Woods Elementary	\$ 42,755	\$ 3,000	\$ 45,755
Hidden River Middle	\$ 28,050	-	\$ 28,050
Park Place Middle	\$ 69,938	-	\$ 69,938
Monroe High School	\$ 136,380	-	\$ 136,380
	<u>\$ 410,998</u>	<u>\$ 15,000</u>	<u>\$ 425,998</u>

In addition to the above allocations, buildings receive allowed carryovers from prior year unspent allocations, fees for field trips, fines, and other fines, and other board approved fees, and donations from sources like Parent Teacher Organizations (PTOs)

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CAREER & TECHNICAL EDUCATION (CTE)

Purpose: State CTE funds are used for teaching, instructional supplies and materials, equipment, and administrative support for all CTE programs (grades 7-12) in the district. During the 2024-2025 school year, the district expects to serve the equivalent of 443 full time students: 350 at Monroe High School, 83 in the Middle School Program, and 10 through the Running Start program. Also included in the budget are funds for classified staffing support in a variety of instructional program areas and secretarial support in the buildings and at the district office. CTE program areas include agriculture, business, family and consumer science education, health, photography, marketing, sports medicine, technology education, counseling, and career education. The primary goal of state CTE funding is to provide students with general and occupationally specific skills to prepare them for family, community, and work roles. In addition to state funds, federal funds support additional professional development for CTE staff.

	<u>\$</u>	<u>% of Total</u>
Direct Revenues		
Apportionment-MHS	\$ 3,763,131	78.6%
Apportionment-MS	\$ 892,348	18.6%
Running Start	\$ 101,527	2.1%
Federal - (Carl Perkins)	\$ 29,000	0.6%
	<u>\$ 4,786,006</u>	<u>100.0%</u>

Expenditures	Certificated FTE	Classified FTE	<u>\$</u>	<u>% of Rev</u>
Middle School	3.70	-	\$ 845,384	18.6%
Agriculture	4.17	0.56	\$ 773,555	17.0%
FACSE	4.50	0.65	\$ 695,996	15.3%
Business/Career Choices	1.98	-	\$ 411,808	9.1%
CTE Administration	0.80	0.70	\$ 396,168	8.7%
Photography	1.92	-	\$ 313,219	6.9%
Proq Development	0.53	-	\$ 175,827	3.9%
Sports Med	0.75	-	\$ 169,532	3.7%
Supervision	-	0.84	\$ 160,421	3.5%
Counselors	0.88	-	\$ 145,289	3.2%
Robotics	1.00	-	\$ 144,261	3.2%
Running Start	-	-	\$ 101,527	2.2%
Career Center	-	0.55	\$ 62,584	1.4%
Marketing	-	0.56	\$ 58,443	1.3%
Tech Ed	0.50	-	\$ 56,969	1.3%
Voc Ed- Federal	-	-	\$ 29,000	0.6%
Subs, Add'd Hrs, ETC	-	-	\$ 999	0.0%
	20.74	3.85	<u>\$ 4,540,982</u>	<u>100.0%</u>

RESOURCES CONTRIBUTED TO INDIRECT COSTS	<u>\$ 245,024</u>	5.40%
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EXTRACURRICULAR SUPPORT BUDGET

Purpose: This budget accounts for the district's support of athletics, extracurricular activities, co-curricular activities, clerical support for student body fund accounting, and the related transportation costs. Co-curricular activities are those that relate closely to an instructional area, such as yearbook, and must be staffed with a certificated instructional person. Extracurricular activities typically encompass sports and activity clubs that are not part of the co-curricular list. The district support is primarily paying the stipends for the coaches and teachers. The main funding source for these costs is the Enrichment Levy. The district is projecting the collection of about \$87,000 in sports participation fees and game support. This budget does not include the ASB Fund. The ASB's funds are accounted for in a separate fund, raised and expended with student approval and cover all extracurricular costs that are not supported by the district's General Fund.

	<u>Cert FTE</u>	<u>Classified FTE</u>	<u>\$</u>	<u>% of Total</u>
Extracurricular Athletic Stipends			\$ 399,981	38.3%
Clerical Support		2.31	\$ 129,430	12.4%
Transportation Charges			\$ 128,000	12.3%
Activity Bus			\$ 40,000	3.8%
Extracurricular Activity Stipends			\$ 38,741	3.7%
Athletic Director	0.50		\$ 79,703	7.6%
Co-curricular Activity Stipends			\$ 66,683	6.4%
Athletic Trainer			\$ -	0.0%
Other District Support			\$ 8,500	0.8%
Middle School Uniforms/Equipment			\$ 16,000	1.5%
Elementary Activity Stipends			\$ 17,257	1.7%
Coaches Professional Development			\$ 5,000	0.5%
Gymnastics Facility Rental			\$ 5,000	0.5%
Swimming Pool Rental			\$ 4,000	0.4%
Athletic Director Budget			\$ 7,000	0.7%
H-Q			\$ 2,000	0.2%
Additional Hours/Substitutes/Misc Dollars			\$ 93,455	9.0%
Clerical Professional Development			\$ 1,756	0.2%
Point of Sale System Support			\$ 545	0.1%
	<u>0.50</u>	<u>2.31</u>	<u>\$ 1,043,051</u>	<u>100.0%</u>

Does not include co-curricular expenses charged to other programs

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INTERVENTION

Purpose:

Learning Assistance Program (LAP): LAP is a state program that serves eligible students who need academic support or reading readiness skills. With emphasis on reading literacy in grades K-4, schools are able to deliver supplemental services that give eligible students the strong start they need for academic success.

Title I: Title I, Part A is a federal program that serves the unique needs of children who struggle to learn. Title I programs and services supports student who are struggling to meet state standards in addition to support provided by special education and the English Language Learner program. Title I support is allocated to Frank Wagner Elementary and Leaders In Learning.

Resources		Title I		LAP		DSSI Grant-Frank		Total	
		51XX		55XX		5145			
Revenue - Allocation		\$ 628,838		\$ 1,633,239		\$ 25,000		\$ 2,287,077	
		\$ 628,838		\$ 1,633,239		\$ 25,000		\$ 2,287,077	
Expenditures									
Set Asides:		Cert FTE	Para Ed FTE						
LAP High Poverty	1.00	-	\$ -	\$ 205,440	\$ -	\$ 205,440			
Prof. Development	-	-	\$ 50,000	\$ -	\$ -	\$ 50,000			
Homeless	-	0.59	\$ 91,028	\$ -	\$ -	\$ 91,028			
Parent Involvement	-	-	\$ 6,000	\$ -	\$ -	\$ 6,000			
Private School	-	-	\$ 8,000	\$ -	\$ -	\$ 8,000			
	1.00	0.59	\$ 155,028	\$ 205,440	\$ -	\$ 360,468			
Base Program:		Cert FTE	Clerical FTE						
Admin	0.10	0.17	\$ -	\$ 18,296	\$ -	\$ 18,296			
Counselor	1.00	-	\$ 120,121	\$ -	\$ -	\$ -			
	1.10	0.17	\$ 120,121	\$ 18,296	\$ -	\$ 18,296			
Instructional Staff		Cert FTE	Para Ed FTE						
CLE	0.50	0.74	\$ -	\$ 167,790	\$ -	\$ 167,790			
FWE	2.20	4.21	\$ 415,859	\$ 351,279	\$ -	\$ 767,138			
FRE	0.60	1.11	\$ -	\$ 230,017	\$ -	\$ 230,017			
MBE	0.40	0.74	\$ -	\$ 162,868	\$ -	\$ 162,868			
SWE	0.50	0.84	\$ -	\$ 151,133	\$ -	\$ 151,133			
HRM	-	-	\$ -	\$ -	\$ -	\$ -			
PPM	0.80	0.74	\$ -	\$ 171,054	\$ -	\$ 171,054			
MHS	-	-	\$ -	\$ -	\$ -	\$ -			
LIL	-	-	\$ -	\$ -	\$ -	\$ -			
DISTRICTWIDE	-	-	\$ -	\$ 22,643	\$ -	\$ 22,643			
	5.00	8.38	\$ 415,859	\$ 1,256,784	\$ -	\$ 1,672,643			
Supplies, Materials, & Services			\$ -	\$ 234,210	\$ 25,000	\$ 259,210			
			\$ -	\$ 234,210	\$ 25,000	\$ 259,210			
		7.10	9.14	\$ 691,008	\$ 1,480,520	\$ 25,000	\$ 2,310,617		

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LEARNING & TEACHING

Purpose: There are four major purposes that this budget supports: the purchase of new materials for all K-12 instructional programs, the maintenance or ongoing cost for all curricular areas, supporting the student assessment program, and supporting the student enrollment system. The maintenance budget supports the L & T office including administrative and secretarial staffing, ongoing costs for consumable materials for subjects such as literacy, math, and science. It supports ongoing subscriptions for all libraries, program needs for music, physical education, and health, support for additional classrooms, and the stipends for CIMC. And finally, the student information system allows for tracking and reporting student enrollment.

EXPENDITURES	Certificated FTE	Classified FTE	\$	% of Total
Curriculum Adoptions				
Dual Language			\$ 225,000	11.0%
Science			\$ 135,000	6.6%
			\$ 360,000	17.6%
Curriculum Maintenance				
Copiers			\$ 3,500	0.2%
Health Education			\$ 17,400	0.8%
Literature			\$ 1,000	0.0%
			\$ 8,000	0.4%
Math			\$ 138,000	6.7%
Music			\$ 22,042	1.1%
PE			\$ 2,246	0.1%
Science			\$ 20,000	1.0%
Social Studies			\$ 30,000	1.5%
Program Administration	1.00	1.34	\$ 454,632	22.2%
Library - Other			\$ 1,664	0.0%
Britannica-Online Research			\$ 5,000	0.2%
Destiny Library			\$ 10,400	0.5%
Overdrive-Audio & E books			\$ 4,936	0.2%
Teaching Support			\$ 15,057	0.7%
CIMC			\$ 12,480	0.6%
Solution Tree			\$ 87,000	4.2%
Admin Professional Development			\$ 3,000	0.1%
OP Professional Development			\$ 400	0.0%
	1.00	1.34	\$ 836,757	40.8%
Digital Learning				
Program Administration	1.00		\$ 227,461	11.1%
Professional Development			\$ 2,000	0.1%
Supplies & Services			\$ 20,000	1.0%
Typing.com			\$ 6,020	0.3%
Learn Platform			\$ 27,000	1.32%
Kami			\$ 14,000	0.7%
Canvas			\$ 48,000	2.34%
WeVideo			\$ 3,800	0.19%
Book Creator			\$ 18,000	0.9%
Nearpod			\$ 27,000	1.3%
	1.00		\$ 393,281	19.2%
Student Assessment				
Supplies			\$ 6,437	0.3%
I-Ready			\$ 176,000	8.6%
Panorama			\$ 63,500	3.1%
Other			\$ 2,963	0.1%
			\$ 248,900	12.1%
Student Information Systems				
Program Administration		1.10	\$ 196,422	9.6%
Supplies/Travel			\$ 5,000	0.2%
Professional Development			\$ 2,000	0.1%
Online Student Registration			\$ 7,000	0.3%
		1.10	\$ 210,422	10.3%
	2.00	2.44	\$ 2,049,360	100.0%

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LIMITED ENGLISH PROFICIENCY (FEDERAL TITLE III)

Purpose: The purpose of Federal Title III - Limited English Proficiency grant is to support English Language Learners (ELL) by providing staff development for basic ed teachers and ELL staff, and supporting appropriate classroom materials - including staff development for the new resources. In our district, this grant funds .4 FTE of an ELL Teacher on Special Assignment (TOSA), who supports general ed teachers. In addition to TOSA support, staff learns about best practices and effective delivery models through attendance at state conferences and collaborative work.

		TITLE III	TOTAL
Resources		\$ 100,892	\$ 100,892
	Cert FTE		
	-		
District wide	0.40	\$ 71,399	70.77%
Total	0.40	\$ 71,399	70.77%
Supplies		\$ 15,332	15.20%
Professional Development		\$ 10,000	9.91%
Subs, Additional hrs, etc.		\$ 4,160	4.12%
		\$ 29,492	29.23%
	0.40	\$ 100,891	100.00%

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MAINTENANCE - FACILITIES

Purpose: The District provides an on-going program of building maintenance, landscaping, and building cleaning. These funds support these functions for 768,502 square feet of facilities and 160 acres of regularly maintained grounds. The budget below includes all district facilities, including alternative programs, cooperatives, and facility use staff.

	Certificated FTE	Classified FTE	BEA		TOTAL	% of Total
SUPERVISION						
Salaries		3.20	\$ 371,810	\$ -	\$ 371,810	3.3%
Benefits			\$ 116,654	\$ -	\$ 116,654	1.0%
Supplies			\$ 17,000	\$ -	\$ 17,000	0.2%
Services			\$ 4,800	\$ -	\$ 4,800	0.0%
Travel			\$ -	\$ -	\$ -	0.0%
			\$ 510,264	\$ -	\$ 510,264	4.6%
GROUNDS						
Salaries		4.00	\$ 330,816	\$ -	\$ 330,816	3.0%
Benefits			\$ 135,230	\$ -	\$ 135,230	1.2%
Supplies			\$ 36,500	\$ -	\$ 36,500	0.3%
Services			\$ 72,750	\$ -	\$ 72,750	0.7%
Travel			\$ -	\$ -	\$ -	0.0%
			\$ 575,296	\$ -	\$ 575,296	5.2%
CUSTODIAL						
Salaries		32.15	\$ 2,251,380	\$ -	\$ 2,251,380	20.3%
Benefits			\$ 1,036,154	\$ -	\$ 1,036,154	9.3%
Supplies			\$ 185,001	\$ -	\$ 185,001	1.7%
Services			\$ 5,000	\$ -	\$ 5,000	0.0%
Travel			\$ -	\$ -	\$ -	0.0%
			\$ 3,477,535	\$ -	\$ 3,477,535	31.3%
MAINTENANCE						
Transfers to Transp			\$ -	\$ -	\$ -	0.0%
Salaries		5.00	\$ 455,208	\$ -	\$ 455,208	4.1%
Benefits			\$ 178,788	\$ -	\$ 178,788	1.6%
Supplies			\$ 137,000	\$ -	\$ 137,000	1.2%
Services			\$ 934,500	\$ -	\$ 934,500	8.4%
Travel			\$ -	\$ -	\$ -	0.0%
			\$ 1,705,496	\$ -	\$ 1,705,496	15.4%
UTILITIES			\$ 2,016,194	\$ -	\$ 2,016,194	18.1%
INSURANCE/LEASE			\$ 2,016,194	\$ -	\$ 2,016,194	18.1%
District Office Lease			\$ 720,000	\$ -	\$ 720,000	6.5%
District Insurance			\$ 1,478,000	\$ -	\$ 1,478,000	13.3%
Sky Valley Insurance			\$ 70,000	\$ -	\$ 70,000	0.6%
			\$ 2,268,000	\$ -	\$ 2,268,000	20.4%
SECURITY & EMERGENCY MANAGEMENT						
Salaries ***		3.42	\$ 335,137	\$ -	\$ 335,137	3.0%
Benefits			\$ 118,983	\$ -	\$ 118,983	1.1%
Supplies			\$ 20,000	\$ -	\$ 20,000	0.2%
Services			\$ 83,292	\$ -	\$ 83,292	0.7%
Travel			\$ -	\$ -	\$ -	0.0%
			\$ 557,412	\$ -	\$ 557,412	5.0%
*** Does not include crossing guards						
TOTAL BUDGET	-	47.77	\$ 11,110,197	\$ -	\$ 11,110,197	100.0%

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MULTILINGUAL LEARNERS

Purpose: Students in grades K-12, who qualify for Multilingual Learner (MLL) services, receive language instruction in listening, speaking, reading, and writing. Interpreters are provided for parent conferences, meetings, and school events. All major documents, and many other documents, are translated into the parent's native language as often as is feasible. Additional support district-wide is provided by the Hispanic Liaison. This person provides on-going support for the Hispanic families in the community, maintains oral and written communication with the Hispanic families, is available during emergencies, and acts as the contact person when concerns or disputes arise.

Resources

Transitional Bilingual Funding
Local Funding
Total Funding

State Trans. Bilingual	Basic Ed & Levy	Total
\$ 1,492,130	\$ 62,278	\$ 1,554,408
\$ -	\$ -	\$ -
\$ 1,492,130	\$ 62,278	\$ 1,554,408

Expenditures

Administration

Staff
MSOCs

CERT FTE	CLASS FTE
0.50	0.66
0.50	

\$ 89,248	\$ 83,403	\$ 172,652
\$ -	\$ -	\$ -
\$ 89,248	\$ 83,403	\$ 172,652

Instructional Staff

Distictwide:subs, add'l hrs etc

CLE
FRE
FWE
MBE
SWE
HRM
PPM
MHS

CERT FTE	CLASS FTE
0.00	0.00
0.50	0.37
0.50	0.74
3.00	0.19
0.40	0.09
0.50	0.19
0.30	0.19
1.20	
1.33	0.19
7.73	1.95

\$ 775	\$ -	\$ 775
\$ 127,267	\$ -	\$ 127,267
\$ 157,882	\$ -	\$ 157,882
\$ 529,839	\$ -	\$ 529,839
\$ 72,295	\$ -	\$ 72,295
\$ 84,646	\$ -	\$ 84,646
\$ 73,574	\$ -	\$ 73,574
\$ 171,624	\$ -	\$ 171,624
\$ 163,854	\$ -	\$ 163,854
\$ 1,381,756	\$ -	\$ 1,381,756

Supplies, Materials, Services, Travel

9.69

\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Totals

8.23	1.95
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\$ 1,471,004	\$ 83,403	\$ 1,554,408
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PROFESSIONAL DEVELOPMENT

Purpose: These local and federal funds support the staff development of principals and teachers to improve student learning. They also support the released time for teachers to review instructional programs, identify new materials, and develop district assessments. They provide teacher leadership in the schools by funding elementary and middle level literacy, math, and science leads. These funds will continue to support the district's efforts to implement the principals of Professional Learning Communities district wide.

			5221	
Resources			Title II A	Total
			\$ 159,137	\$ 159,137
			\$ 159,137	\$ 159,137
Expenditures				
	Cert FTE	Class FTE		
Salaries	0.3		\$ 41,934	\$ 41,934
Payroll Tax/Benefits			\$ 12,043	\$ 12,043
			\$ -	\$ -
			\$ 53,977	\$ 53,977
Materials			\$ 19,445	\$ 19,445
Services/Professional Development			\$ 48,703	\$ 48,703
Travel			\$ 24,066	\$ 24,066
Total	0.3	0	\$ 146,191	\$ 146,191

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SKY VALLEY EDUCATION CENTER

Purpose: Sky Valley Education Center is a family partnership program sponsored by the Monroe School District, serving an anticipated 770 student FTE. At the direction of the Program Directors, Sky Valley staff work closely with students, parents, families, and the district's administrative staff to analyze, plan, and coordinate the multiple programs of the Center to ensure quality student achievement. These programs include the Parent Partnership Program, the Environmental Science Program, the STEM program, the Distance Program, and a modified Montessori Program. The Sky Valley Education Center operates under the Alternative Learning Experience rules and regulations of the State of Washington.

REVENUES

Enrollment		770.0	
Basic Ed Running Start Rate	\$	10,038	\$ 7,729,145
Indirects retained by district		9.5%	\$ (734,269)
Subtotal Balance to Program			\$ 6,994,876
Grants -SVEC			\$ -
			\$ 6,994,876

EXPENDITURES

	Certificated FTE	Classified FTE	\$	%
Teachers	31.05		\$ 4,723,008	67.5%
Admin	2.00		\$ 474,737	6.8%
Counselor	1.85		\$ 305,316	4.4%
Clerical		3.27	\$ 379,761	5.4%
Custodial		3.00	\$ 307,602	4.4%
Staff Planning/Professional Develop	1.05		\$ 153,669	2.2%
Non Represented Staff			\$ 100,000	1.4%
Utilities			\$ 144,853	2.1%
Tech Staff		0.50	\$ 71,072	1.0%
Copier			\$ 30,000	0.4%
Personal Service Contracts			\$ 10,000	0.1%
Curriculum			\$ 10,000	0.1%
Online Learning			\$ 40,000	0.6%
WSIPC/NWRDC			\$ 34,400	0.5%
Wings			\$ 27,000	0.4%
Extracurricular/Activities			\$ 28,146	0.4%
Field Trips			\$ 6,000	0.1%
General Supplies			\$ 23,053	0.3%
Insurance			\$ 70,000	1.0%
Transportation - Excursions			\$ -	0.0%
Para Ed		0.55	\$ 17,667	0.3%
Grants			\$ 10,000	0.1%
			\$ 10,000	0.1%
Computers			\$ 5,000	0.1%
Theater			\$ 5,000	0.1%
Furniture			\$ 4,500	0.1%
			\$ -	0.0%
Maintenance			\$ 500	0.0%
Workshops			\$ 2,000	0.0%
Fire District			\$ 792	0.0%
PSEOP Prof \$			\$ 800	0.0%
	35.95	7.32	\$ 6,994,876	100%

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SPECIAL EDUCATION

Purpose: This budget, funded through a variety of sources, provides services for all identified students preschool age through twenty-one who are in need of special education. Programs include Structured Learning Centers, Resource Rooms, Developmental Preschool, TtRI preschool, Positive Behavioral Support Classrooms, the Community Based Program (18-21) and a variety of related services. The process of identification, placement, programming, and reevaluation of special education is governed by state and federal laws. Staffing includes certificated special education teachers and support staff (psychologists, speech language pathologists, occupational therapists, physical therapists, etc.) and classified staff. Staffing for students who require 1 on 1 nursing or Para Educator support is also provided for in this budget, as are programs for students who are served out of district. Approximately 812 students are served.

Revenues

	\$	% of Total
Special Ed- Safety Net	\$ 1,500,000	10.3%
Special Ed-State	\$ 10,253,239	70.7%
Special Ed-Federal IDEA 611	\$ 1,206,000	8.3%
Special Ed-Federal IDEA 619	\$ 30,000	0.2%
General Apportionment Allocated To Special Ed by OSPI	\$ 1,493,146	10.3%
Medicaid Reimbursement	\$ 30,000	0.2%
	<u>\$ 14,512,385</u>	<u>100.0%</u>

Expenditures

by Program	Certificated FTE	Classified FTE	\$	% of Exp
Resource Room	19.51	9.70	\$ 3,828,847	23.35%
Life Skills	9.00	12.27	\$ 2,523,767	15.39%
Para Eds - Building 1:1	-	20.63	\$ 1,778,210	10.84%
Speech	8.01	1.11	\$ 1,630,004	9.94%
Psychologists/Intervention	3.00	0.56	\$ 1,035,635	6.32%
Positive Behavior Support	3.00	3.59	\$ 922,187	5.62%
Office-Fixed Costs		0.00	\$ 892,627	5.44%
Students Served By Outside Contractors	-	-	\$ 800,000	4.88%
Preschool	3.00	1.84	\$ 687,863	4.19%
Occupational Therapy	4.00	-	\$ 598,261	3.65%
ABA	-	-	\$ 296,533	1.81%
Para Eds - alternative prog	-	3.22	\$ 262,355	1.60%
Transition	1.00	1.21	\$ 254,125	1.55%
Vision Therapy	0.61	0.56	\$ 234,908	1.43%
Physical Therapy	1.21	-	\$ 231,911	1.41%
Social Worker	1.00	-	\$ 223,604	1.36%
Register Nurse		-	\$ 95,000	0.58%
Audiology	0.10	-	\$ 42,893	0.26%
NWRDC/IEP Online		-	\$ 28,000	0.17%
Program Support-Directors Budget		-	\$ 10,000	0.06%
Translation		-	\$ 7,400	0.05%
Staff Development		-	\$ 6,359	0.04%
Curriculum		-	\$ 5,210	0.03%
Medicaid		-	\$ 1,000	0.01%
Copiers		-	\$ 800	0.00%
Home Hospital		-	\$ 503	0.00%
	<u>53.43</u>	<u>54.68</u>	<u>\$ 16,398,002</u>	<u>100%</u>

Net Funded By Other Resources \$ (1,885,617)

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TECHNOLOGY SUPPORT

Purpose: The Technology Services budget supports the overall operation of the district's technology infrastructure. Included in this budget are funds for clerical support, our hardware, software, and network specialists; and our building technology Para Educators. The bulk of the budget is dedicated to technology services staffing and data processing expenses (WSIPC, NWRDC, and OSPI/K-20). Also contained in the budget are funds specifically allocated for technology repairs at the schools, and other non-employee related costs.

	<u>Cert FTE</u>	<u>Classified FTE</u>	<u>TOTAL</u>	<u>%</u>
TECHNOLOGY SUPPORT				
Tech Staff		6.00	\$ 848,387	62.85%
WSIPC/NWRDC & K20 Fee			\$ 177,000	13.11%
Program Support		1.00	\$ 48,327	3.58%
Tech Dept Budget			\$ 7,200	0.53%
Instructional Technology			\$ 53,500	3.96%
Districtwide Technology *			\$ 213,300	15.80%
Professional Development			\$ 2,200	0.16%
	<u>0.00</u>	<u>7.00</u>	<u>\$ 1,349,914</u>	<u>100.00%</u>

*Does not include Chromebook Repair Technology Expenditures supported by Chromebook replace/repair fees

This support does not include building, department, and/or program expenditures on technology and support.