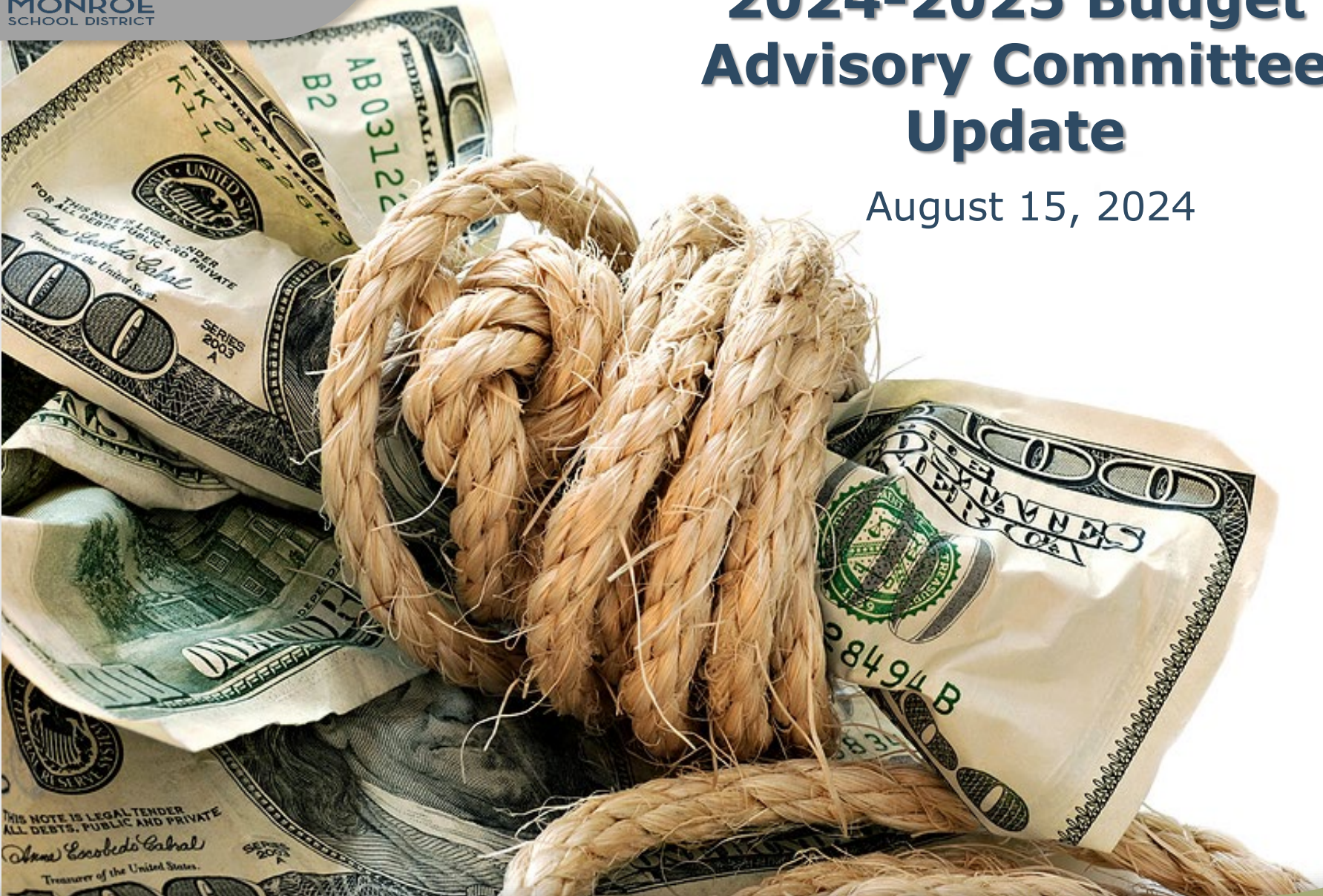


2024-2025 Budget Advisory Committee Update

August 15, 2024



Objectives for Today

1

Budget Hearing Presentation

2

New Year Goal Setting

Tonight's Focus

Budget Hearing Presentation

August 12, 2024

General Fund

1

Enrollment Projections

2

3

Enrollment Projections

Annual Average FTE	Budget 2023-24	Est. Actual 2023-24	Variance 23-24 Act to 23-24 Bud	Budget 2024-25	Variance 24-25 Bud to 23-24 Act	Variance 24-25 Bud to 23-24 Actual %
Elementary (K-5)	2,231	2,131	-100	2,078	-53	-2.48%
Middle (6-8)	1,042	1,013	-29	1,048	35	3.46%
High School (9-12)	1,294	1,316	22	1,301	-15	-1.15%
Alternative Learning Exp.	790	833	43	815	-18	-2.14%
Running Start	150	136	-14	150	14	10.00%
Other	12	20	8	14	-6	-30.15%
Total	5,519	5,449	-70	5,406	-43	-0.79%

General Fund

1

Enrollment Projections

2

2024-2025 Staffing

3

2024-2025 Certificated Staff

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 Resources	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)
* Vacant positions typically filled by contractors shifted to purchased services - \$\$ 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					0.0	0.0	3.0	(3.0)
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
Chief Human Resources Officer					1.0	1.0	0.0	1.0
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 #

2024-2025 Classified Staff

CLASSIFIED STAFFING

2024-2025
(FTE Basis)

	Elem	Middle	High	Alt Prog	Other	2024-25 Budget	2023-24 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 Ad'	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 Specialist	0.66	0.22	0.20			1.08	0.65	0.43
Licensed Beh Spec.	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

General Fund

1

Enrollment Projections

2

2023-2024 Staffing

3

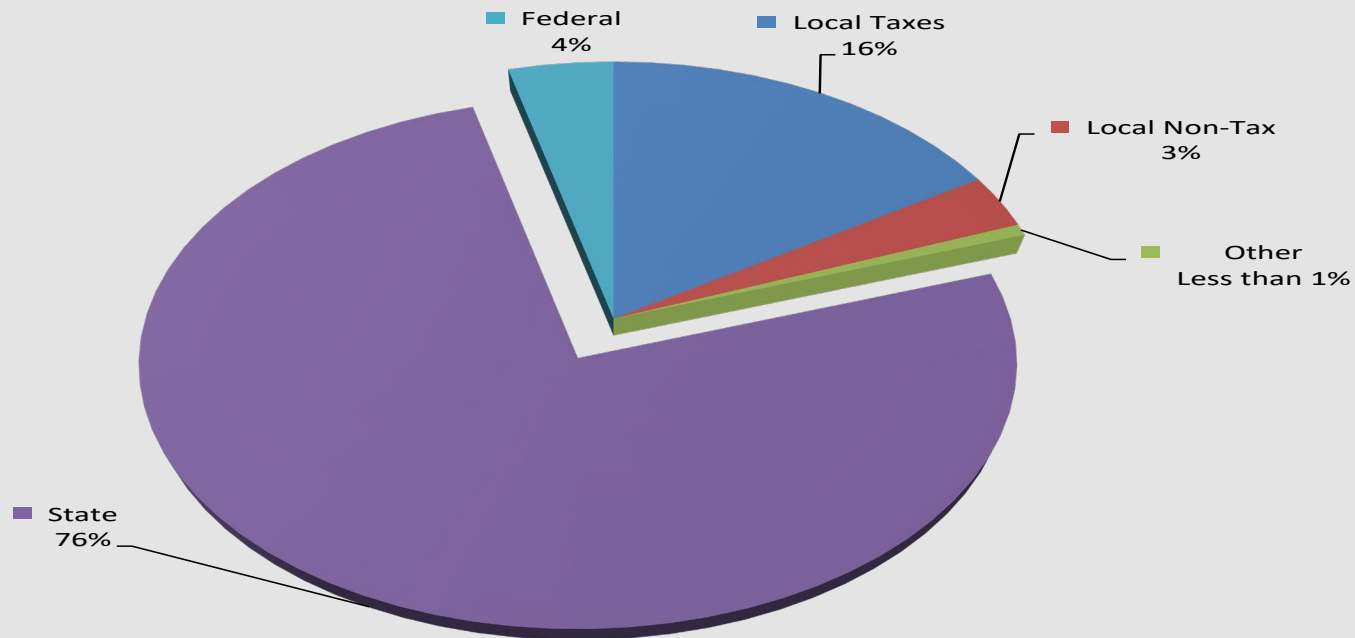
Revenue Comparisons

General Fund Revenue Comparison

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 Revenue Comparison

- State Dollars fund 76% of District programs
- Federal Dollars fund 4% of District programs
- Levy Dollars fund 16% of District programs



General Fund

1

Enrollment Projections

2

2023-2024 Staffing

3

Revenue Comparisons

4

Expenditure Comparisons

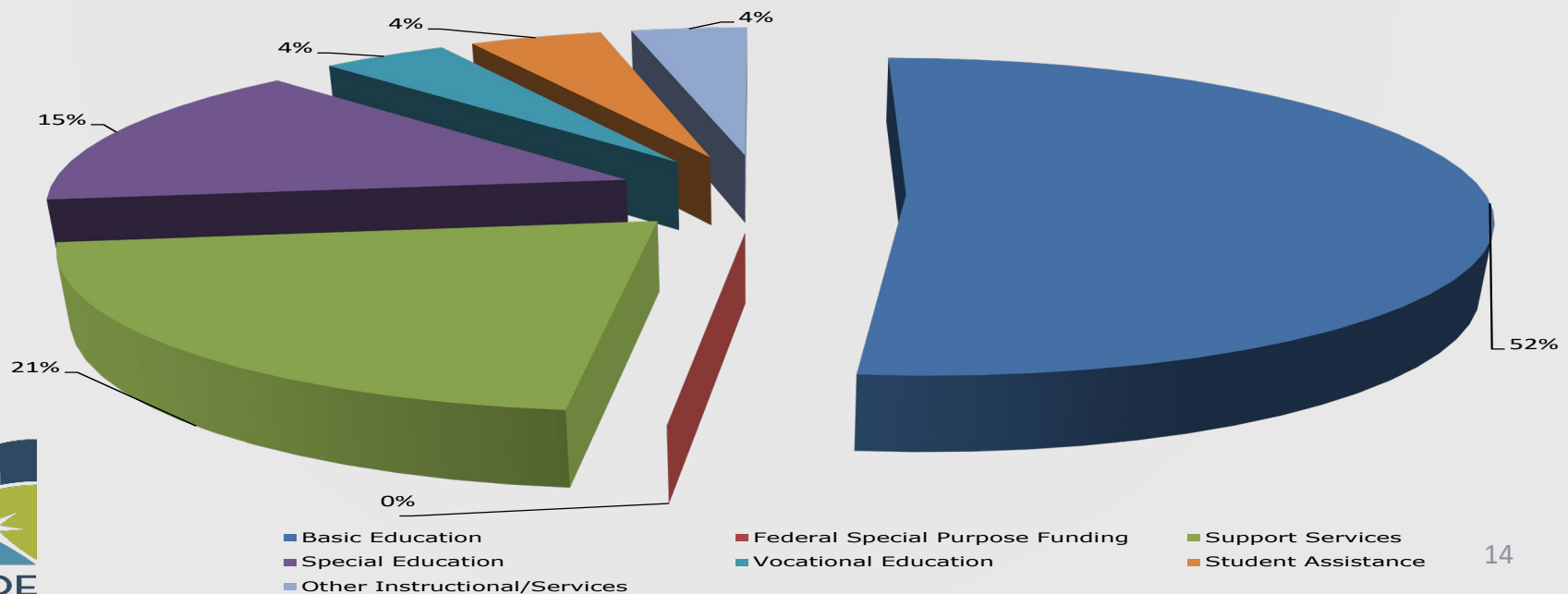
General Fund Expenditures

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%

Expenditures by Program Summary

- One Time Federal funds (ESSER) no longer available
- Basic Education & CTE total 56%
- Special Education & Categorical programs total 23%



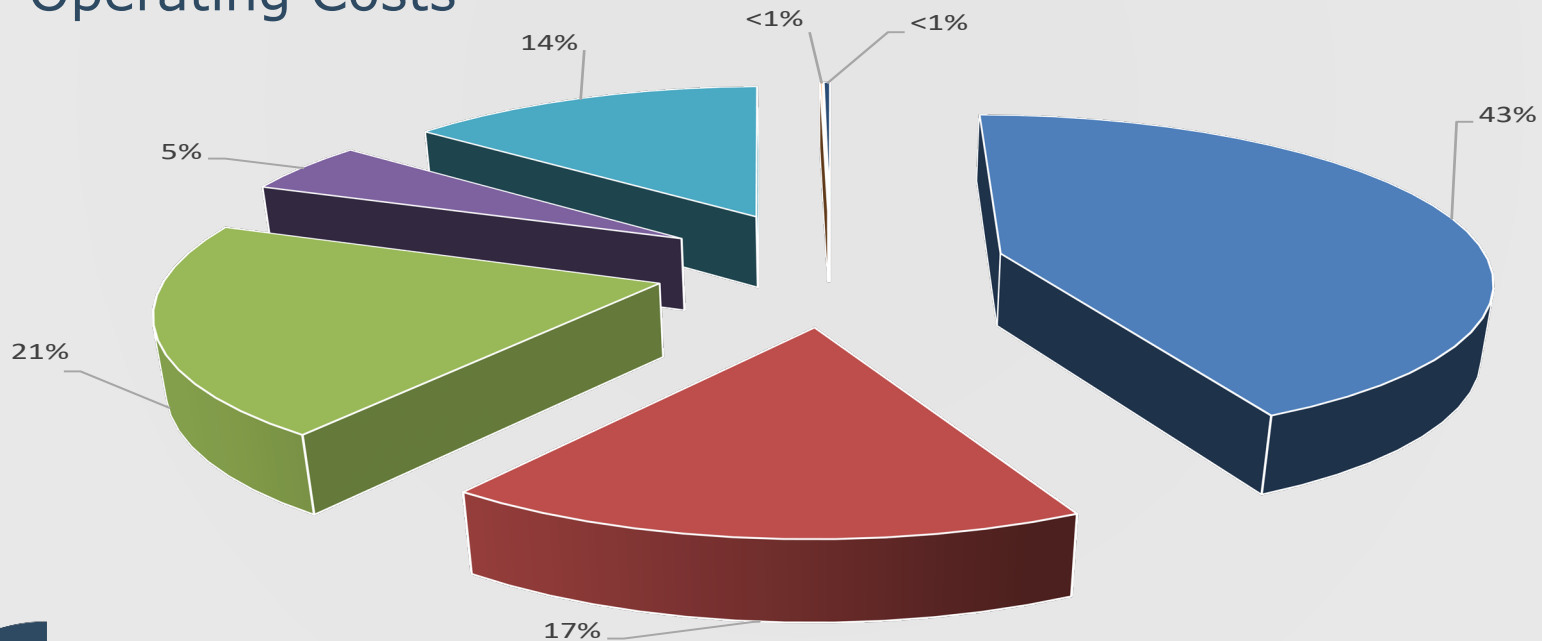
Expenditures by Object Summary

- Increased Salaries and Benefits due to 3.7% IPD increase & negotiated collective bargaining agreements
- Shift in some traditionally contract filled positions to purchased services rather than budgeting as vacant positions

Object	EXPENDITURES BY OBJECT				
	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Budget	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 Summary

- Salaries & Benefits make up 81% of budgeted expenditures
- Balance of Expenditures are Materials, Supplies and Operating Costs



General Fund

5

General Fund Summary

6

7

8

2024-25 General Fund Summary

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%

2024-25 General Fund Summary

Fund Balance Category	2024-2025 Projected Year End Balance	% of Total Fund Balance	% of Total Budgeted Revenue
GL 821:Restricted for Carryover of Restricted Revenue	\$ 250,000	2.48%	0.23%
GL 840: Non Spendable Fund Balance-Inventory & Prepaid Items	\$ 240,000	2.38%	0.22%
GL 888: Assigned for Other Purposes	\$ 3,052,000	30.28%	2.83%
GL 890: Unassigned Fund Balance	\$ 24,531	0.24%	0.02%
GL 891: Unassigned to Minimum Fund Balance Policy	\$ 6,514,100	64.62%	6.03%

Of Notable Interest

- This budget includes:
 - Material Reduction of Staff at District Office
 - \$1.125M One Time Adds
 - Targeted Facility Maintenance
 - K-12 Curriculum
 - Strategic Plan Implementation

General Fund

5

General Fund Summary

6

MSOC Disclosure

7

8

2024-2025 MSOC Disclosure

Monroe School District No. 103 2024-2025 MSOC Disclosure

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$ 6,144,344
Grades 9-12 Additional (Column J)	\$ 267,483
* Total MSOC Allocation	\$ 6,411,827

** Objects of Expenditure from F-195

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 2,326,213	\$1,604,174	\$ 49,639	\$ -	\$ 672,400
Object 7 - totals	\$ 9,104,155	\$2,209,219	\$ 225,700	\$ -	\$ 6,669,236
Object 8 - totals	\$ 36,700	\$ 7,000	\$ -	\$ -	\$ 29,700
Object 9 - totals	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
* Total Budgeted 5-9 Expenditures	\$ 11,717,068				

*** Difference** **\$ (5,305,241)**

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

ESSB 5950 - Section 504(8)(a)(ii) page 688:

(ii) For the 2023-24 school year and 2024-25 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (a) (ii) (A) of this subsection (8) exceeds (a) (ii) (B) of this subsection (8), any proposed use of this difference and how this use will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)

Capital Projects

5

General Fund Summary

6

MSOC Disclosure

7

Capital Projects Fund

8

Capital Projects Fund (CPF)

- CPF revenues sources include Capital Levy and Tech Levy Revenue
- Our CPF Levy expired at the end of calendar year 2020

	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

Debt Service

5

General Fund Summary

6

MSOC Disclosure

7

Capital Projects Fund

8

Debt Service Fund

Debt Service Fund (DSF)

- Revenues received primarily through local taxes
- Expenditures consistent with principal & interest payments on bond repayment schedule

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

Transportation Vehicle

9

Transportation Vehicle Fund

10

11

12

Transportation Vehicle Fund (TVF)

- State Bus Depreciation Revenue is received in July of each year
- Budget Capacity allows for the use of maximum dollars for the purchase of additional buses

	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	\$ 609,744	\$ 750,996	\$ 1,263,172	\$ 93,213	\$ 206,086

Associated Student Body

9

Transportation Vehicle Fund

10

Associated Student Body

Associated Student Body (ASB)

- ASB Budgets are developed by the student body at each school

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

Associated Student Body (ASB)

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
Fryelands 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

What's next?

- Budget Adoption – August 26, 2024
- Questions?
 - Brenda Hunt
huntb@monroe.wednet.edu
360-804-2519



What's next?

- Goal Setting Table Talks
 - Format for next year....
 - What to Cover....
- Report Out

