

2024-25 Recommended Budget



Foundations & Priorities

*Educating every child
for confidence today
and contribution tomorrow.*



Foundation 1: Educate the Whole Child

Foundation 2: Innovative Systems

Foundation 3: Community Engagement

Legislative Highlights

The Legislature made some increases to the prototypical funding model in two areas:

This was the final year of a 3-year increase in Physical, Social, Emotional Support staffing:

- School Nurses
- Social Workers
- Psychologists

Small increases to the staffing formula for some classified staff:

- Teaching Assistance (Paras)
- Office Support

NOTE: *The prototypical funding model is used solely as a funding model; districts are NOT required to staff to the levels and categories that generate the funding*



Legislative Highlights



ESHB 2494
Increase to
Materials,
Supplies, and
Operating Costs
(MSOC)



\$21 Per
Student Total
Increase



Dieringer
additional
funding =
\$27,363



The district must certify
that we are using these
additional funds to
address growing costs in
utilities and insurance,
instructional professional
development and security
and central administration



Legislative Highlights



Amount	
State MSOC Funding	1,865,685
District Budgeted MSOC	5,088,183
Difference	(3,222,498)

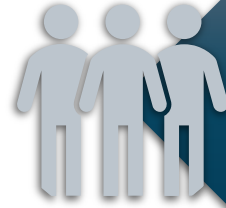
Dieringer’s actual MSOC costs are \$3.2 M more than funded by the state!

	2023-24	2024-25	Difference	% Increase
Utilities	726,000	821,000	95,000	13%
Insurance	336,657	407,029	70,372	21%
	1,062,657	1,228,029	165,372	16%

Just the increase in utilities and insurance alone far exceeds the state MSOC funding increase.

Legislative Highlights

State Salary
Increase = 3.7%



State salary increases only apply to the staff units that are funded by the state



The district passes the salary increase to ALL employees, including grant-funded positions



Grant programs MUST adjust their expenditures to accommodate the increased salaries, or the district subsidizes the program



A 1% salary increase from the state results in \$150K in additional revenue, but results in \$189K increase in salary and benefits.

State Funded Salaries



Classified

% State Funded	77%
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*Examples: paras, custodians,
maintenance, technology, clerical,
classified administrators*



Cert Admin

% State Funded	69%
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Examples: superintendent, principals



Cert Teacher

% State Funded	82%
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*Examples: classroom teachers,
nurses, counselors*

- Typically, the state does not fund the number of staff it takes to adequately run the district.
- For the staff they DO fund, the amount is far below the district's actual cost.



State Funded vs District Funded Salaries/Benefits

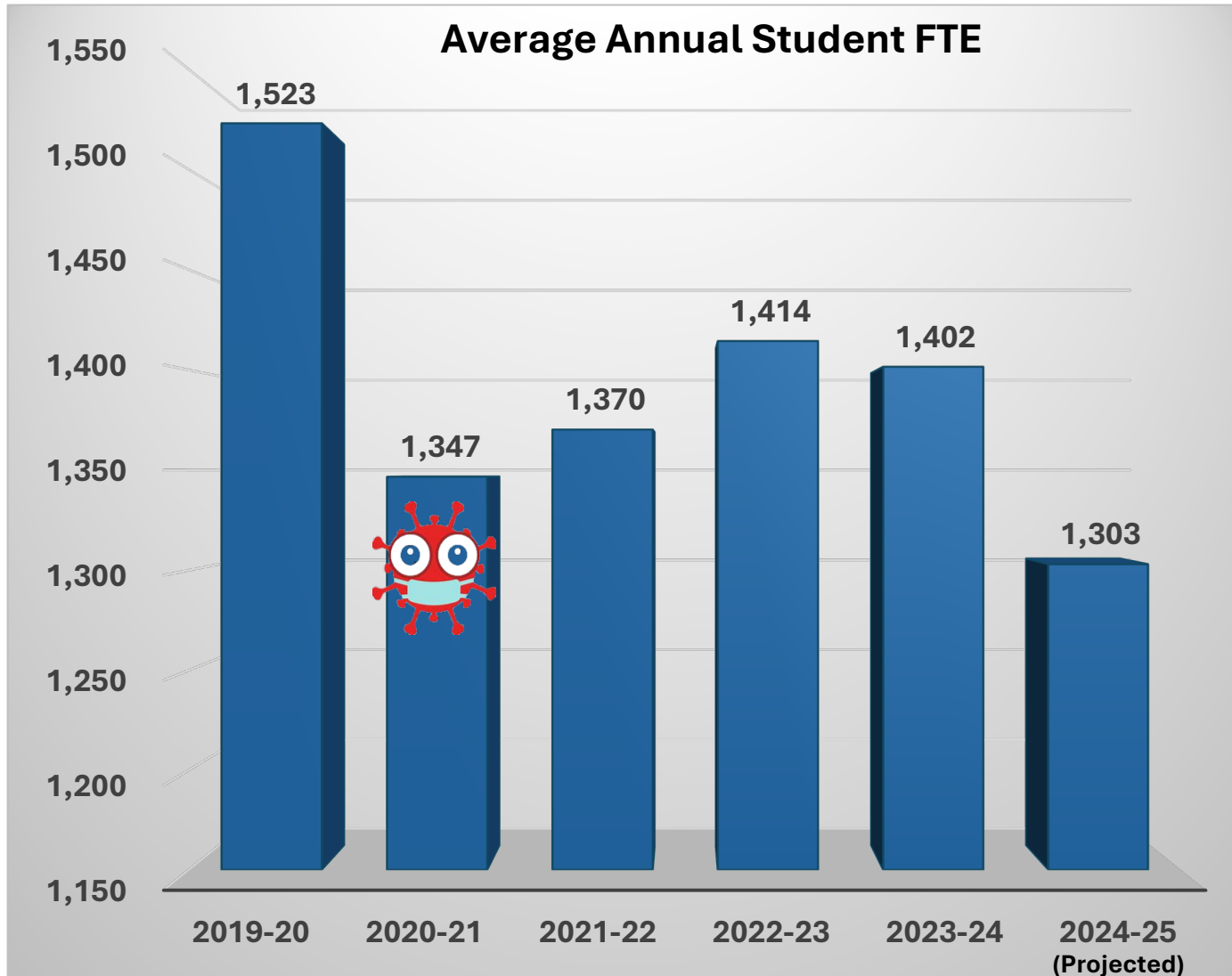
	State Funded Units	State Funded Salary/Benefits	District Actual FTE	District Actual Salary/Benefits	Difference
Classroom Teachers, Specialists & Coaches	64.90	7,887,856	65.99	9,353,165.00	(1,465,309)
Counselors	3.39	411,440	3.65	575,412.00	(163,972)
Librarians	1.91	231,670	-	-	231,670
Nurses	1.93	233,980	0.90	133,140.00	100,840
Social Workers	0.81	97,968			97,968
Psychologists	0.27	32,453			32,453
Preschool			1.00	161,236.00	(161,236)
Professional Learning Days		130,033		238,828.00	(108,795)
Total Cert Instructional Staff	73.18	9,025,400	71.54	10,461,781.00	(1,436,381)
Cert Administrators	1.29	216,698	2.00	488,605.00	(271,907)
Principals	3.81	640,014	3.90	942,797.00	(302,783)
Total Cert Administrative Staff	5.10	856,711	5.90	1,431,402.00	(574,691)
Health Services	-	-	1.51	221,075.00	(221,075)
Office Support	6.44	621,033	4.07	460,333.00	160,700
Paraprofessionals	3.10	299,273	4.73	507,146.00	(207,873)
Custodians	5.13	494,896	6.00	502,526.00	(7,630)
Security	0.24	23,548	-	-	23,548
Warehouse/Laborers/Mechanics	2.61	251,887	3.16	367,376.00	(115,489)
Central Admin	4.53	436,701	8.25	1,554,987.00	(1,118,286)
Coaches		-		353,790.00	(353,790)
Total Support Staff	22.04	2,127,338	27.72	3,967,233.00	(1,839,895)
Totals	100.33	12,009,450	105.16	15,860,416.00	(3,850,966)

Key Messages:

- This table includes salaries and benefits for basic ed and district support positions only; no grant or tech levy funded positions are included.
- Other employee costs not included in this table:
 - Bus Drivers & Food Service
 - Coaches
 - Subs and Leave Cashout-Outs
- The district pays **\$3.85 M** more in salaries and benefits than what is funded by the state!

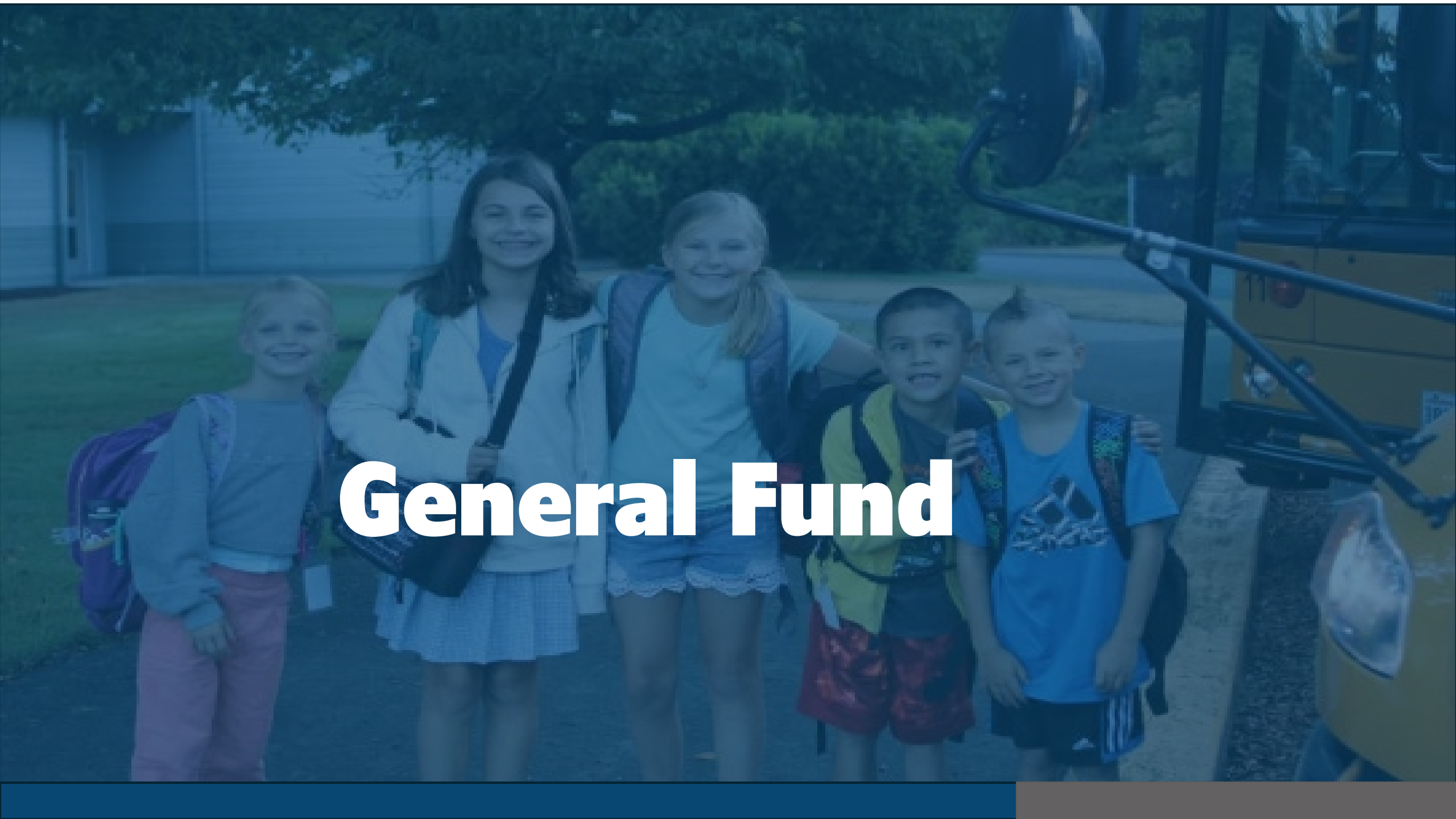


Student Enrollment



- Enrollment markedly decreased in 2020-21 related to the pandemic
- Enrollment patterns have not reached a new “norm”
- Kindergarten class sizes have continued to be smaller since pandemic
- Enrollment projection for 24-25 is very conservative



A photograph of five children, three girls and two boys, standing in a line outdoors. They are all smiling and wearing backpacks. From left to right: a young girl in a grey long-sleeved shirt and pink pants; a girl in a white jacket over a blue shirt and a plaid skirt; a girl in a white t-shirt and light blue shorts; a boy in a yellow and black jacket and red shorts; and a boy in a blue t-shirt and black shorts. They are standing on a paved surface next to a yellow school bus. The background shows a grassy area and some trees. The entire image has a blue tint.

General Fund

General Fund - Revenues



Revenue	23-24 Projected	24-25 Budget	Difference	% Change
Local Taxes (Levy)	5,905,808	6,131,550	225,742	3.82%
Local Non-Tax (Fees, Rentals, Interest)	796,648	792,340	(4,308)	-0.54%
State General Purpose (Apportionment)	15,260,830	14,871,094	(389,736)	-2.55%
State Special Purpose (State Categorical Programs)	4,464,334	5,380,654	916,320	20.53%
Federal General Purpose (Federal Forest)	2,500	2,500	-	0.00%
Federal Special Purpose (Federal Categorical Programs)	625,194	2,090,879	1,465,685	234.44%
Revenue From Other Entities	-	-	-	-
Other (Transfer from Capital Levy)	1,329,967	1,750,000	420,033	31.58%
Total	28,385,281	31,019,017	2,633,736	9.28%

Key Messages:

- Decreased State General Purpose revenue (state apportionment) is due to projected lower student enrollment
- Increased State Special Purpose reflects addition of Transition to Kindergarten program (\$213 K) and increased SPED and transportation revenue.
- Federal Special Purpose revenue includes \$1.5 M in capacity, with a companion capacity built into the expenditures.

General Fund – Expenditures



Expenditures	23-24 Projected	24-25 Budget	Difference	% Change
Basic Education	16,336,974	17,399,387	1,062,413	6.50%
Special Education	4,444,111	4,886,462	442,351	9.95%
Vocational Education	826,295	907,295	81,000	9.80%
Categorical/Grants	710,329	739,542	29,213	4.11%
Other Instructional Programs	40,952	1,540,302	1,499,350	3661.24%
Community Services	274,545	307,476	32,931	11.99%
Support Services	6,506,500	6,867,836	361,336	5.55%
Total	29,139,706	32,648,300	3,508,594	12.04%

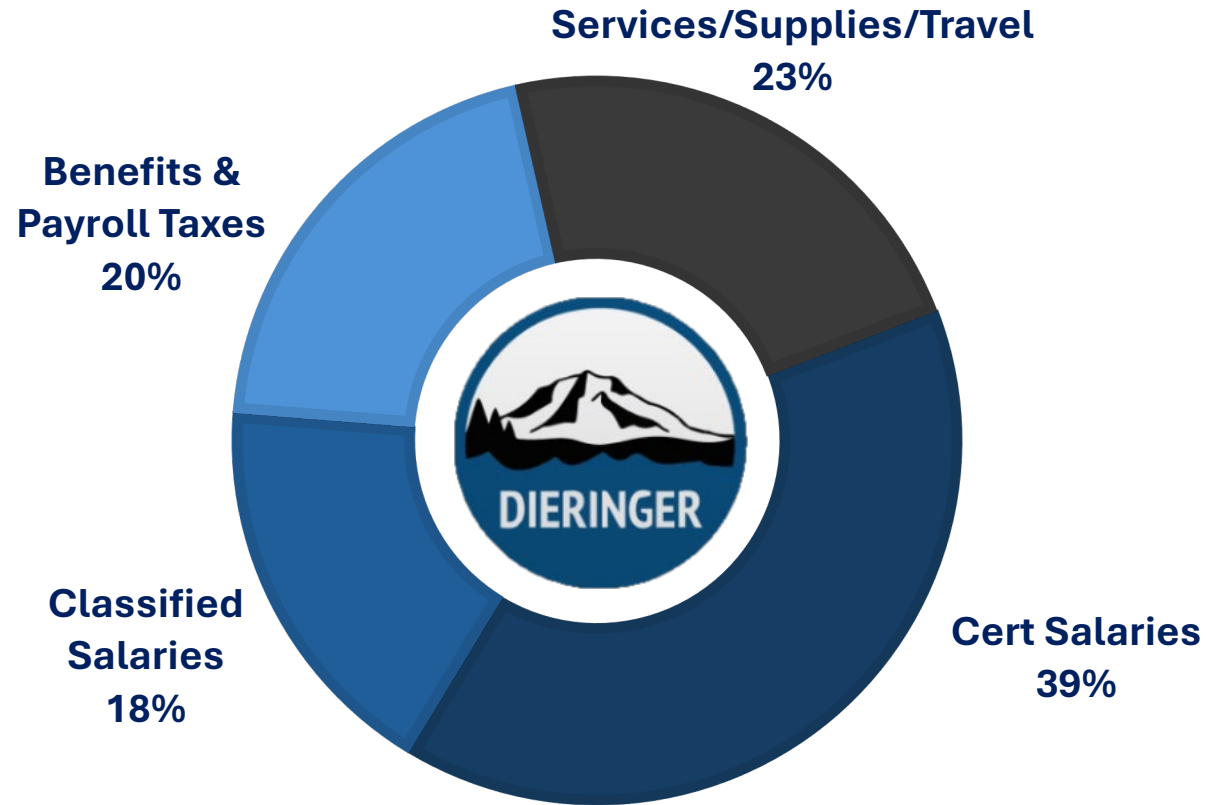
Key Messages:

\$3.508 M Expenditure Increases include:

- 1,500,000 Capacity (see below)
- 1,000,000 Salary & Benefits
- 400,000 Tech Levy
- 165,000 Utilities & Insurance Increase
- 225,000 Addition of TTK Program
- 218,000 MSOC Inflation (food, fuel,etc)

Other Instructional Programs includes \$1.5 M in capacity, with a companion capacity built into the revenues.

General Fund – Expenditures by Object



Total Salaries & Benefits = 77%

How Do We Spend Our EP&O Levy?

Description	Amount
Unfunded Salaries & Benefits	3,850,967
Special Education Subsidy	1,310,600
Athletics & Extra Curricular Activities	356,453
Educational Programs & Materials	613,530
Total EP&O Levy	6,131,550



General Fund 4-Year Forecast

General Fund	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Beginning Fund Balance	4,765,000	3,135,717	2,736,376	3,010,311
Revenues	31,019,017	31,335,678	32,061,417	32,603,491
Expenditures	32,648,300	31,735,019	31,787,482	31,837,045
Increase (Decrease) in Fund Balance	(1,629,283)	(399,341)	273,935	766,446
Ending Fund Balance	3,135,717	2,736,376	3,010,311	3,776,757
Fund Balance %	9.60%	8.62%	9.47%	11.86%

Assumptions:

- Pass through of State IPD only – settled bargaining agreements could make significant impacts
- Full collection of eligible levy in 2027
- Flat enrollment
- Budget cuts of approximately \$1.3 M in 2025-26 through 2027-28



Other Funds

ASB

**Transportation Vehicle
Capital Projects
Debt Service**



ASB Fund - 4-Year Forecast

ASB Fund	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Beginning Fund Balance	77,741	21,146	21,146	21,146
Revenues	155,314	174,000	174,000	174,000
Expenditures	211,909	174,000	174,000	174,000
Increase (Decrease) in Fund Balance	(56,595)	-	-	-
Ending Fund Balance	21,146	21,146	21,146	21,146



Transportation Vehicle Fund - 4-Year Forecast

ASB Fund	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Beginning Fund Balance	77,741	21,146	21,146	21,146
Revenues	155,314	174,000	174,000	174,000
Expenditures	211,909	174,000	174,000	174,000
Increase (Decrease) in Fund Balance	(56,595)	-	-	-
Ending Fund Balance	21,146	21,146	21,146	21,146



Additional Information for the 24-25 Budget:

- All resources are budgeted to be spent to allow for maximum purchasing capacity if needed.

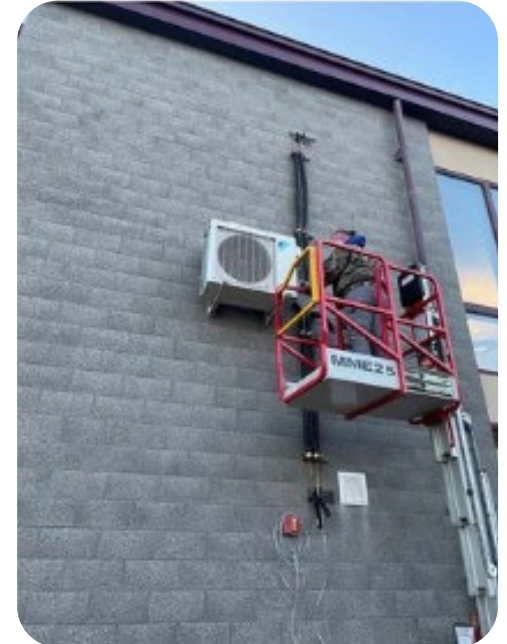


Capital Projects Fund - 4-Year Forecast

Capital Projects Fund	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Beginning Fund Balance	7,854,361	1,574,278	1,555,621	1,070,287
Revenues	7,208,917	7,351,394	3,668,572	273,322
Expenditures	11,701,800	5,582,878	3,306,005	755,198
Transfers Out	1,787,200	1,787,173	847,901	37,117
Increase (Decrease) in Fund Balance	(6,280,083)	(18,657)	(485,334)	(518,993)
Ending Fund Balance	1,574,278	1,555,621	1,070,287	551,294

Additional Information for the 24-25 Budget:

- Major projects include
 - ✓ Districtwide HVAC replacement
 - ✓ NTMS Turf Field Design/Engineering
 - ✓ NTMS Roof
 - ✓ NTMS Portable



Debt Service Fund - 4-Year Forecast



Debt Service Fund	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
Beginning Fund Balance	1,006,440	1,052,346	1,096,987	1,146,008
Revenues	655,556	667,514	680,616	696,606
Expenditures	609,650	622,873	631,595	645,968
Increase (Decrease) in Fund Balance	45,906	44,641	49,021	50,638
Ending Fund Balance	1,052,346	1,096,987	1,146,008	1,196,646

Additional Information for 2024-25 Budget:

- Revenue is based on tax rate of \$.14787 (2024) and \$.14850 (2025) per \$1,000 of Assessed Value
- Assessed value growth is estimated at 2.0%





Questions?

