



**2020-21 BUDGET PRESENTATION:  
JUNE 17, 2020**

Mount Vernon School District No. 320

# **BUDGET DEVELOPMENT/MONITORING PROCESS**

1. Enrollment Projections
2. Staffing allocations based on enrollment projections by grade/school
3. Internal discussions regarding district initiatives/priorities and levy promises
4. Adoption of the state budget by the Legislature
5. Contracted costs – Sped, Utilities, Insurance, WSIPC, Emerson
6. F203 release – OSPI calculation of state revenues
7. Grant allocations – from OSPI
8. Final recommendation by District/Board Budget Committee
9. ESD review – enrollment, staffing, revenues, expenditures, fund balance
10. OSPI review – enrollment, staffing, revenues, expenditures, fund balance
11. Public Hearing followed by the budget adoption at a public meeting
12. District Leadership Team – monitor changes to the budget weekly
13. School Board – monitor actual spending as compared to budget monthly

# Changes in Student Programs and Services

- Multi-Tiered Systems of Support
  - Positive school climate – Safe & Civil Schools Program
  - Curriculum adoptions – Academic intervention, Science, K-2 ELA
  - Administrative/Supervision – Asst. Principals, Dean of students
  - Aspire Academy – new Alternative Learning Program
  - Early K – new program with 3 classes of students
  - Behavior Support Program – new team to support high needs students
  - Addt'l supports for students with disabilities – Autism, Psychologist
  - Addt'l support for student health related needs – Nurse, Para hrs.

# Changes in Student Programs and Services

- Equity
  - New HS Social Studies class focus on tolerance and cross-cultural understanding
  - Outside consultant/expert to work with HS staff/students
  - Professional learning in all schools
  - New Assistant Director of Equity

# Changes in Student Programs and Services

- Operational
  - Restore Director of Human Resources position
  - Increase in District insurance
  - COVID-19 Contingency

	<u>2020-21</u>	<u>2019-20</u>	<u>DIFFERENCE</u>
LOCAL PROPERTY TAX - Enrichment levy	\$11,271,292	\$7,144,450	\$4,126,842
LOCAL NONTAX - donations, student fees, breakfast/lunch, payroll from other funds	\$6,415,857	\$5,793,481	\$622,376
STATE GENERAL - student enrollment, Special ed, local effort assistance	\$68,627,186	\$66,559,681	\$2,067,505
STATE SPECIAL - Sped, Learning Asst Prgm, Bilingual, Transportation, Nat'l Board Bonus	\$22,322,269	\$21,878,102	\$444,167
FEDERAL GENERAL - Federal forest	\$73,000	\$68,800	\$4,200
FEDERAL SPECIAL - Sped, Carl Perkins, Title 1, Migrant, Title II-IV, breakfast/lunch/snack	\$8,393,136	\$7,914,056	\$479,080
OTHER DISTRICTS - non-high payment from Conway SD	\$150,000	\$150,000	\$0
OTHER ENTITIES - AVID grant, College Ready Math grant, WA Kids grant	\$108,696	\$42,000	\$66,696
<b>TOTAL REVENUE</b>	<b>\$117,361,436</b>	<b>\$109,550,570</b>	<b>\$7,810,866</b>
REGULAR INSTRUCT - Basic Ed teachers/Specialists/Paras/Principals/Curriculum, ALE	\$61,775,039	\$55,358,150	\$6,416,889
SPECIAL EDUCATION - all special ed services including federal grants	\$17,412,490	\$16,943,322	\$469,168
CAREER & TECH ED - all CTE services including Carl Perkins grant	\$3,613,425	\$3,525,613	\$87,812
SKILLS CENTER - Northwest Career and Technical Academy including Carl Perkins grant	\$2,845,622	\$2,631,165	\$214,457
COMPENSATORY ED - Title I-IV, Migrant, Learning Asst Prgm, Bilingual, Nat'l Board Bonus	\$12,305,811	\$11,645,769	\$660,042
OTHER INSTRUCT - Highly capable, Gear Up, AVID, College Ready Math, WA Kids, Javits grant	\$1,360,644	\$1,205,346	\$155,298
COMMUNITY SERVICE - Dinner Food Prgm, Summer Food Prgm	\$175,000	\$175,000	\$0
SUPPORT - Dist office, Maint/Cust, Tech, Utilities, Insurance, Food Serv, Transportation	\$19,712,769	\$18,714,018	\$998,751
<b>TOTAL EXPENDITURES</b>	<b>\$119,200,800</b>	<b>\$110,198,383</b>	<b>\$9,002,417</b>
TRANSFER OUT TO DEBT SERVICE FUND - payback energy efficiency bond	\$0	\$32,309	(\$32,309)
BEGINNING FUND BALANCE	\$8,800,000	\$5,750,000	\$3,050,000
ENDING FUND BALANCE	\$6,960,636	\$5,069,878	\$1,890,758
<b>ENDING FUND BALANCE %</b>	<b>6%</b>	<b>5%</b>	

<b>Expenditures by Object</b>				
		<b>2020-21</b>	<b>2019-20</b>	<b>-</b>
<b>Object</b>		<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>	<b><u>DIFFERENCE</u></b>
<b>2</b>	<b>Cert Salaries</b>	<b>\$51,199,472</b>	<b>\$46,745,888</b>	<b>\$4,453,584</b>
<b>3</b>	<b>Classfd Salaries</b>	<b>\$19,612,585</b>	<b>\$18,174,186</b>	<b>\$1,438,399</b>
<b>4</b>	<b>Benefits</b>	<b>\$28,915,368</b>	<b>\$26,980,616</b>	<b>\$1,934,752</b>
<b>5</b>	<b>Supplies</b>	<b>\$6,838,386</b>	<b>\$5,940,694</b>	<b>\$897,692</b>
<b>7</b>	<b>Contract Services</b>	<b>\$11,369,427</b>	<b>\$11,134,317</b>	<b>\$235,110</b>
<b>8</b>	<b>Travel</b>	<b>\$238,562</b>	<b>\$195,682</b>	<b>\$42,880</b>
<b>9</b>	<b>Capital Outlay</b>	<b><u>\$1,027,000</u></b>	<b><u>\$1,027,000</u></b>	<b>\$0</b>
	<b>Total</b>	<b>\$119,200,800</b>	<b>\$110,198,383</b>	<b>\$9,002,417</b>

Expenditure by Program Report				
		2020-21	2019-20	-
Program		<u>BUDGET</u>	<u>BUDGET</u>	<u>DIFFERENCE</u>
01	Basic Ed	\$58,448,928	\$53,042,412	\$5,406,516
02	Alternative Learning	\$2,887,202	\$1,988,750	\$898,452
03	Open Doors	\$438,909	\$326,988	\$111,921
21	Special Ed - State	\$15,715,514	\$14,963,485	\$752,029
22	Spec Ed - ages 0-2	\$0	\$329,004	-\$329,004
24	Special Ed - Federal	\$1,696,976	\$1,650,833	\$46,143
31	CTE - State	\$3,561,521	\$3,485,435	\$76,086
38	CTE Federal - Perkins	\$51,904	\$40,178	\$11,726
45	Skills Center - State	\$2,822,653	\$2,611,027	\$211,626
46	Skills Center - Federal	\$22,969	\$20,138	\$2,831
51	Title I - Federal	\$1,532,638	\$1,348,025	\$184,613
52	Title II TPQ - Federal	\$362,561	\$582,413	-\$219,852
53	Migrant - Federal	\$859,011	\$613,030	\$245,981
55	LAP - State	\$4,852,741	\$4,659,856	\$192,885
56	State Inst-Delinquent	\$50,000	\$30,000	\$20,000
58	Special & Pilot State	\$1,739,886	\$1,709,068	\$30,818
64	Title III - Federal	\$318,185	\$191,696	\$126,489
65	Bilingual - State	\$2,590,789	\$2,511,681	\$79,108
74	Highly Capable	\$601,948	\$587,564	\$14,384
79	Gear Up - Federal	\$758,696	\$617,782	\$140,914
88	Dinner Program	\$100,000	\$100,000	\$0
89	Other Comm Service	\$75,000	\$75,000	\$0
97	District Wide Support	\$13,165,161	\$12,249,843	\$915,318
98	Food Service	\$2,943,001	\$3,018,000	-\$74,999
99	Transportation	\$3,604,607	\$3,446,175	\$158,432
	<b>TOTAL</b>	<b>\$119,200,800</b>	<b>\$110,198,383</b>	<b>\$9,002,417</b>

# MSOC REQUIREMENT

- Legislative Requirement
- \$7,936,547 – budgeted funding
- \$13,064,473 – budgeted expenditures

# **MULTI-YEAR BUDGET COMPARISON ASSUMPTIONS**

- 3% increase in assessed valuation
- Levy estimated at \$2.50/\$1,000 AV
- 1.9% (IPD) increase in revenues and expenditures
- No change in enrollment

**MULTI-YEAR BUDGET ESTIMATE**

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
LOCAL PROPERTY TAX - Enrichment levy	\$11,271,292	\$11,977,945	\$12,488,042	\$12,862,683
LOCAL NONTAX - donations, student fees, breakfast/lunch, payroll from other funds	\$6,415,857	\$6,537,758	\$6,661,976	\$6,788,553
STATE GENERAL - student enrollment, Special ed, local effort assistance	\$68,627,186	\$69,931,103	\$71,259,793	\$72,613,730
STATE SPECIAL - Sped, Learning Asst Prgm, Bilingual, Transportation, Nat'l Board Bonus	\$22,322,269	\$22,746,392	\$23,178,574	\$23,618,966
FEDERAL GENERAL - Federal forest	\$73,000	\$74,387	\$75,800	\$77,241
FEDERAL SPECIAL - Sped, Carl Perkins, Title 1, Migrant, Title II-IV, breakfast/lunch/snack	\$8,393,136	\$8,552,606	\$8,715,105	\$8,880,692
OTHER DISTRICTS - non-high payment from Conway SD	\$150,000	\$152,850	\$155,754	\$158,713
OTHER ENTITIES - AVID grant, College Ready Math grant, WA Kids grant	\$108,696	\$110,761	\$112,866	\$115,010
<b>TOTAL REVENUE</b>	<b>\$117,361,436</b>	<b>\$120,083,801</b>	<b>\$122,647,910</b>	<b>\$125,115,589</b>
REGULAR INSTRUCT - Basic Ed teachers/Specialists/Paras/Principals/Curriculum, ALE	\$61,775,039	\$62,948,765	\$64,144,791	\$65,363,542
SPECIAL EDUCATION - all special ed services including federal grants	\$17,412,490	\$17,743,327	\$18,080,451	\$18,423,979
CAREER & TECH ED - all CTE services including Carl Perkins grant	\$3,613,425	\$3,682,080	\$3,752,040	\$3,823,328
SKILLS CENTER - Northwest Career and Technical Academy including Carl Perkins grant	\$2,845,622	\$2,899,689	\$2,954,783	\$3,010,924
COMPENSATORY ED - Title I-IV, Migrant, Learning Asst Prgm, Bilingual, Nat'l Board Bonus	\$12,305,811	\$12,539,621	\$12,777,874	\$13,020,654
OTHER INSTRUCT - Highly capable, Gear Up, AVID, College Ready Math, WA Kids, Javits grant	\$1,360,644	\$1,386,496	\$1,412,840	\$1,439,684
COMMUNITY SERVICE - Dinner Food Prgm, Summer Food Prgm	\$175,000	\$178,325	\$181,713	\$185,166
SUPPORT - Dist office, Maint/Cust, Tech, Utilities, Insurance, Food Serv, Transportation	\$19,712,769	\$20,087,312	\$20,468,971	\$20,857,881
<b>TOTAL EXPENDITURES</b>	<b>\$119,200,800</b>	<b>\$121,465,615</b>	<b>\$123,773,462</b>	<b>\$126,125,158</b>
<b>BEGINNING FUND BALANCE</b>				
-BOARD FUND BALANCE POLICY - 891	\$8,800,000	\$6,960,636	\$5,578,822	\$4,453,270
	\$8,800,000	\$6,960,636	\$5,578,822	\$4,453,270
<b>ENDING FUND BALANCE</b>				
-BOARD FUND BALANCE POLICY - 891	\$6,960,636	\$5,578,822	\$4,453,270	\$3,443,701
<b>ENDING FUND BALANCE</b>	<b>\$6,960,636</b>	<b>\$5,578,822</b>	<b>\$4,453,270</b>	<b>\$3,443,701</b>
<b>ENDING FUND BALANCE %</b>	<b>6%</b>	<b>5%</b>	<b>4%</b>	<b>3%</b>

# Summary of All Funds

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund
Estimated Beginning Fund Balance	\$8,800,000	\$500,000	\$43,480,000	\$4,000,000	\$500,000
Revenues	\$117,361,436	\$562,668	\$19,374,591	\$7,280,509	\$732,325
Transfers In				\$328,500	
Expenditures	-\$119,200,800	-\$1,000,000	-\$59,350,000	-\$7,150,413	-\$1,071,750
Transfers Out			-\$328,500		
Estimated Ending Fund Balance	\$6,960,636	\$62,668	\$3,176,091	\$4,458,596	\$160,575