



**2018-19 PROPOSED BUDGET  
PRESENTATION: AUGUST 1, 2018**

Mount Vernon School District No. 320

# BUDGET DEVELOPMENT PROCESS

- Enrollment Projections
- Employee costs – levels to deliver services and collective bargaining
- Identify needs per staff input – “Needs List”
- Adoption of the state budget by the Legislature
- Contracted costs – Sped, Utilities, Insurance, WSIPC, Emerson
- F203 release – OSPI calculation of state revenues
- Grant allocations – from OSPI
- Populate budget – revenues, expenditures and fund balance
- ESD review – enrollment, staffing, revenues, expenditures, fund balance
- OSPI review – enrollment, staffing, revenues, expenditures, fund balance
- Public Hearing at school board meeting
- Board adoption of budget resolution

# Summary of All Funds

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund
Estimated Beginning Fund Balance	\$6,000,000	\$600,000	\$71,790,000	\$5,581,000	\$500,000
Revenues	\$106,610,785	\$603,860	\$15,609,756	\$8,304,888	\$702,395
Transfers In				\$500,259	
Expenditures	\$105,909,269	\$1,000,000	\$82,950,000	\$10,621,559	\$845,067
Transfers Out	\$64,616		\$435,643		
Estimated Ending Fund Balance	\$6,636,900	\$203,860	\$4,014,113	\$3,764,588	\$357,328

**FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	472.67	476.00	478.00
2. Grade 1	504.42	476.00	474.00
3. Grade 2	528.33	496.00	483.00
4. Grade 3	507.84	515.00	504.00
5. Grade 4	520.92	505.00	531.00
6. Grade 5	445.69	512.00	507.00
7. Grade 6	445.18	446.00	539.00
8. Grade 7	437.82	445.00	446.00
9. Grade 8	454.46	444.00	423.00
10. Grade 9	512.25	495.00	472.00
11. Grade 10	530.04	487.00	493.00
12. Grade 11 (excluding Running Start)	518.22	474.00	405.00
13. Grade 12 (excluding Running Start)	499.16	672.00	645.00
14. SUBTOTAL	6,377.00	6,443.00	6,400.00
15. Running Start	69.50	65.00	100.00
16. Dropout Reengagement Enrollment	30.70	20.00	42.00
17. ALE Enrollment	272.16	255.00	270.00
18. TOTAL K-12	6,749.36	6,783.00	6,812.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	482.759	490.152	499.208
2. General Fund FTE Classified Employees /4	297.582	319.661	322.844

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

<b>CHANGES CURRENTLY INCLUDED IN 2018-19 BUDGET</b>	
<b><u>LARGE EXPENDITURE CHANGES</u></b>	
	<b><u>2018-19</u></b>
<b>Improvements to student learning:</b>	
Added MS High Cap teacher	\$100,000
Added 5.0 fte Health Specialist Elem	\$500,000
Added Preschool Teacher	\$50,000
Added addtl 5th grade Madison	\$100,000
Added .25 fte HS Math	\$25,000
Added Psychologist Intern -A Wood	\$27,750
Added 21.5 Para hrs to Health Rooms	\$135,000
Curriculum adoptions/training	\$850,000
<b>Mandated:</b>	
Employee increases - salary and benefits	\$4,500,000
Risk Pool increase	\$250,000
Special Ed contracts	\$550,000
<b>Flow-thru revenues/expenditures:</b>	
CTE increase	\$710,000
NCTA increase	\$735,000
Open Doors	\$213,500
Running start	\$400,000

# **MULTI-YEAR BUDGET COMPARISON ASSUMPTIONS**

- Adhering to statutory limits regarding employee compensation for 2018-19
- 2% increase in all costs 2019-22, including 2% pay raises for all staff
- No enrollment increase
- State revenues – from OSPI spreadsheet
- No change in local or federal revenues
- 3% increase in assessed valuation

	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
<b>LOCAL PROPERTY TAX</b> - Enrichment levy	\$10,089,696	\$5,887,044	\$6,063,656	\$6,245,565
<b>LOCAL NONTAX</b> - donations, student fees, breakfast/lunch, payroll from other funds	\$3,888,676	\$3,888,676	\$3,888,676	\$3,888,676
<b>STATE GENERAL</b> - student enrollment, Special ed, local effort assistance	\$64,874,956	\$66,302,003	\$67,394,272	\$68,472,580
<b>STATE SPECIAL</b> - Sped, Learning Asst Prgm, Bilingual, Transportation, Nat'l Board Bonus	\$19,558,535	\$20,184,312	\$20,764,793	\$21,360,742
<b>FEDERAL GENERAL</b> - Federal forest	\$76,500	\$76,500	\$76,500	\$76,500
<b>FEDERAL SPECIAL</b> - Sped, Carl Perkins, Title 1, Migrant, Title II-IV, breakfast/lunch/snack	\$7,685,389	\$7,685,389	\$7,685,389	\$7,685,389
<b>OTHER DISTRICTS</b> - non-high payment from Conway SD	\$200,000	\$200,000	\$200,000	\$200,000
<b>OTHER ENTITIES</b> - AVID grant, College Ready Math grant, WA Kids grant	<u>\$237,033</u>	<u>\$237,033</u>	<u>\$237,033</u>	<u>\$237,033</u>
<b>TOTAL REVENUE</b>	<b>\$106,610,785</b>	<b>\$104,460,957</b>	<b>\$106,310,319</b>	<b>\$108,166,485</b>
<b>REGULAR INSTRUCT</b> - Basic Ed teachers/Specialists/Paras/Principals/Curriculum, ALE	\$55,513,057	\$56,623,318	\$57,755,785	\$58,910,900
<b>SPECIAL EDUCATION</b> - all special ed services including federal grants	\$15,557,128	\$15,868,271	\$16,185,636	\$16,509,349
<b>CAREER &amp; TECH ED</b> - all CTE services including Carl Perkins grant	\$3,471,537	\$3,540,968	\$3,611,787	\$3,684,023
<b>SKILLS CENTER</b> - Northwest Career and Technical Academy including Carl Perkins grant	\$2,392,159	\$2,440,002	\$2,488,802	\$2,538,578
<b>COMPENSATORY ED</b> - Title I-IV, Migrant, Learning Asst Prgm, Bilingual, Nat'l Board Bonus	\$10,734,575	\$10,949,265	\$11,168,251	\$11,391,616
<b>OTHER INSTRUCT</b> - Highly capable, Gear Up, AVID, College Ready Math, WA Kids, Javits grant	\$1,071,402	\$1,092,830	\$1,114,687	\$1,136,980
<b>COMMUNITY SERVICE</b> - Dinner Food Prgm, Summer Food Prgm	\$175,000	\$175,000	\$175,000	\$175,000
<b>SUPPORT</b> - Dist office, Maint/Cust, Tech, Utilities, Insurance, Food Serv, Transportation	<u>\$16,994,411</u>	<u>\$17,327,282</u>	<u>\$17,673,827</u>	<u>\$18,027,304</u>
<b>TOTAL EXPENDITURES</b>	<b>\$105,909,269</b>	<b>\$108,016,936</b>	<b>\$110,173,775</b>	<b>\$112,373,750</b>
<b>TRANSFER OUT TO DEBT SERVICE FUND</b> - payback energy efficiency bond	\$64,616	\$64,616	\$0	\$0
<b>BEGINNING FUND BALANCE</b>				
-ASSIGNED TO OTHER - 888	\$200,000	\$250,000	\$300,000	\$350,000
-UNASSIGNED - 890	\$1,053,152	\$1,091,437	\$0	\$0
-BOARD FUND BALANCE POLICY - 891	<u>\$4,746,848</u>	<u>\$5,295,463</u>	<u>\$2,716,305</u>	<u>(\$1,197,151)</u>
	\$6,000,000	\$6,636,900	\$3,016,305	(\$847,151)
<b>ENDING FUND BALANCE</b>				
-ASSIGNED TO OTHER - 888	\$250,000	\$300,000	\$350,000	\$400,000
-UNASSIGNED - 890	\$1,091,437	\$0	\$0	\$0
-BOARD FUND BALANCE POLICY - 891	<u>\$5,295,463</u>	<u>\$2,716,305</u>	<u>(\$1,197,151)</u>	<u>(\$5,454,416)</u>
<b>ENDING FUND BALANCE</b>	<b>\$6,636,900</b>	<b>\$3,016,305</b>	<b>(\$847,151)</b>	<b>(\$5,054,416)</b>
<b>ENDING FUND BALANCE %</b>	<b>6.3%</b>	<b>2.8%</b>	<b>-0.8%</b>	<b>-4.5%</b>

## **MSOC Disclosure**

- Legislative Requirement
- \$ – 7,691,494 in funding
- \$ – 12,702,536 in budgeted expenditures