



**2021-22 BUDGET PRESENTATION:
JULY 14, 2021**

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. F203 release – OSPI calculation of state revenues
6. Grant allocations – from OSPI
7. Final review with board during work study session
8. ESD review – enrollment, staffing, revenues, expenditures, fund balance
9. OSPI review – enrollment, staffing, revenues, expenditures, fund balance
10. Public Hearing followed by the budget adoption at a public meeting
11. District Leadership Team – monitor changes to the budget weekly
12. School Board – monitor actual spending as compared to budget monthly

Changes in Student Programs and Services

- Director of Equity and Inclusion
- Continued progress on equity initiatives
- Additional Spectrum/Autism classroom at Washington
- Transitional K program at ALL elementary schools
- Assistant Principals
- Multiple curriculum initiatives – math; social studies/history; dual language/biliteracy; secondary review
- Elimination of “pay to play” fee at high school for all students

ESSER funded changes

- 6.0 fte new positions – counselor/social worker
- 1.0 fte Math Intervention Position – Jefferson/WA
- Replace library books not returned during COVID closure

Budget Input Student Enrollment

- Skagit Academy
 - 279 fte funded at \$8,726.20 per fte
- ASPIRE
 - 94 fte funded at \$8,726.20 per fte
- Running Start
 - 140 fte funded at \$8,726.20(non-cte) or \$9,718.57(cte) per fte
- NCTA/Skills Center
 - 225 fte funded at \$11,002.55 per fte
- Open Doors
 - 35 fte; funded at \$8,726.20 per fte
- Basic Ed
 - 6,058 fte; funded at approximately \$9,517.63 per fte

STAFFING/SALARY ONLY INFORMATION - 2021-22 BUDGET

	<u>Certificated</u>	<u>Classified</u>	<u>Administrative</u>
Total Staff FTE			
- Basic Ed Funded	313.232	99.104	23.34
- Levy Funded	23.951	51.6018	1.41
- Grant Funded	156.592	159.2842	9.25
Total Staff FTE	493.775	309.99	34.0

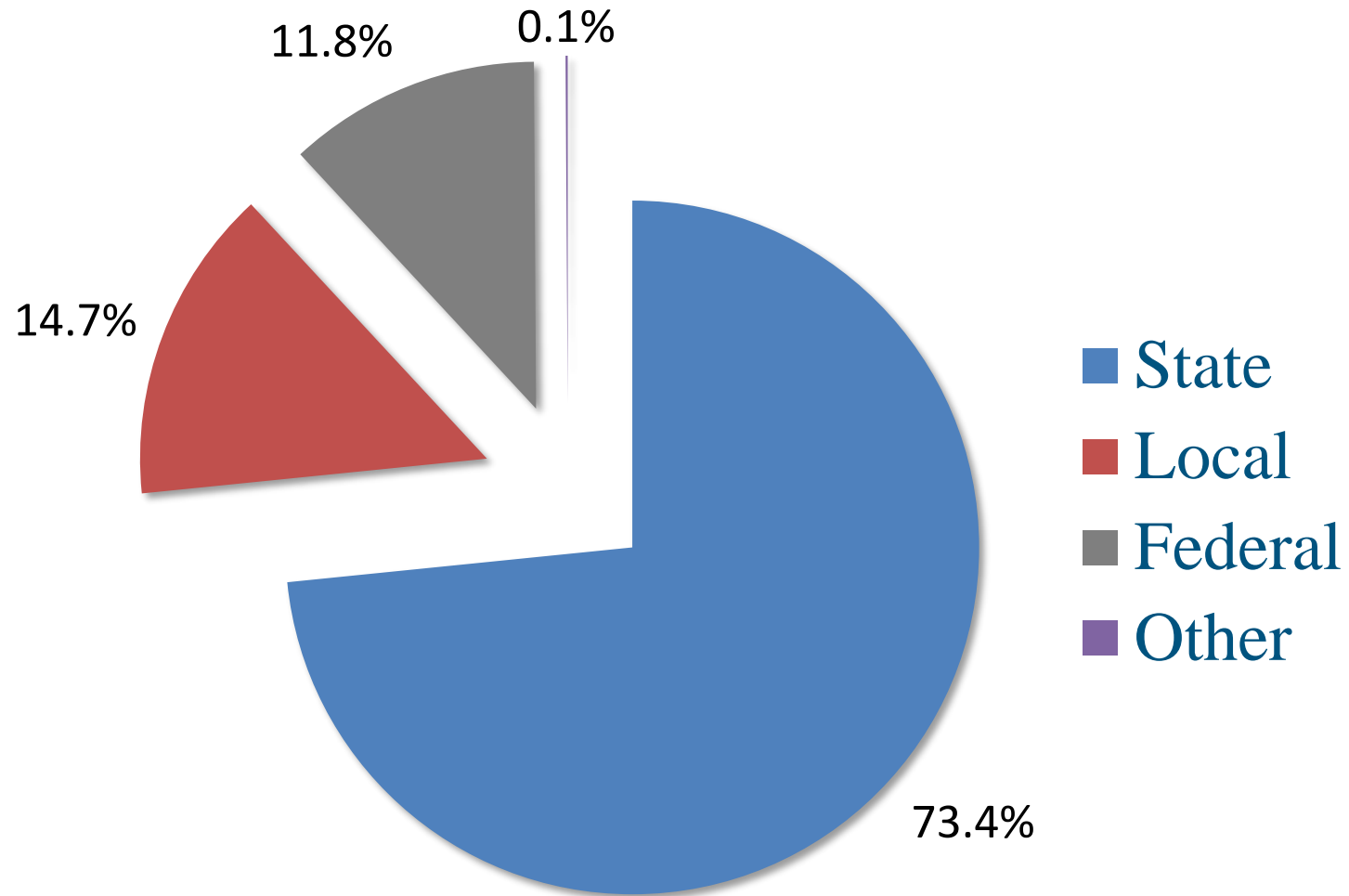
<u>Salary Only per FTE (no benefits)</u>	<u>Certificated</u>	<u>Classified</u>	<u>Administrative</u>
- State Funded	\$ 77,209.00	\$ 55,387.00	\$ 114,606.00
- Average MVSD salary per fte	\$ 93,330.00	\$ 64,477.00	\$ 149,298.00
Unfunded salary per FTE	(\$16,121.00)	(\$9,090.00)	(\$34,692.00)

- these figures do not represent total unfunded cost per fte because it's salary only, no benefits

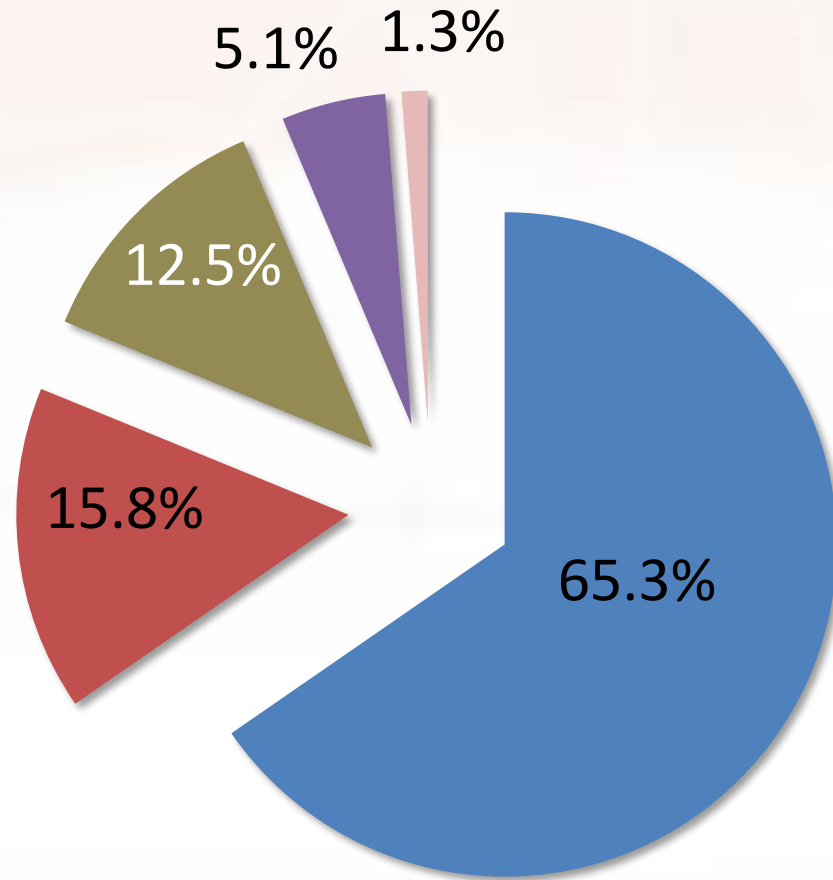
TOTAL UNFUNDED SALARY ONLY COSTS

	<u>Certificated</u>	<u>Classified</u>	<u>Administrative</u>
<u>Basic Ed Funded Staff</u>			
- Total staff fte	313.232	99.104	23.34
- Unfunded salary per fte	\$ 16,121.00	\$ 9,090.00	\$ 34,692.00
	\$ 5,049,613.07	\$ 900,855.36	\$ 809,711.28
<u>Levy Funded Staff</u>			
- Total staff fte	23.951	51.602	1.41
- Average MVSD salary per fte	\$ 93,330.00	\$ 64,477.00	\$ 149,298.00
	\$ 2,235,346.83	\$ 3,327,142.15	\$ 210,510.18
TOTAL UNFUNDED SALARY	\$ 7,284,959.90	\$ 4,227,997.51	\$ 1,020,221.46

General Fund Summary – Revenues



General Fund Summary - Expenditures



Total Operating Budget = \$127.3 million

- Direct Classroom Support (teachers, assistants, supplies, and materials)
- Classroom Support (principals, library, counselors, nurses)
- District-Wide Support (food service, transportation, district office, athletics, training)
- Central Administration (maintenance, custodial, utilities, insurance, motor pool)
- Safety and Security (crossing guards, playground supervision, security staff)

Expenditures by Object

		2021-22	2020-21	-
Object		<u>BUDGET</u>	<u>BUDGET</u>	<u>DIFFERENCE</u>
2	Certificated Salaries	\$56,882,343	\$51,199,472	\$5,682,871
3	Classified Salaries	\$22,892,512	\$19,612,585	\$3,279,927
4	Benefits	\$28,805,202	\$28,915,368	-\$110,166
5	Supplies	\$6,626,750	\$6,838,386	-\$211,636
7	Contract Services	\$10,939,490	\$11,369,427	-\$429,937
8	Travel	\$126,159	\$238,562	-\$112,403
9	Capital Outlay	<u>\$1,027,000</u>	<u>\$1,027,000</u>	\$0
	Total	\$127,299,456	\$119,200,800	\$8,098,656

Expenditures by Program Report

		2021-22	2020-21	-
Program		<u>BUDGET</u>	<u>BUDGET</u>	<u>DIFFERENCE</u>
01	Basic Ed	\$62,620,446	\$58,448,928	\$4,171,518
02	Alternative Learning	\$2,913,205	\$2,887,202	\$26,003
03	Open Doors	\$305,655	\$438,909	-\$133,254
12	ESSER	\$3,977,615	\$0	\$3,977,615
21	Special Ed - State	\$15,323,924	\$15,715,514	-\$391,590
24	Special Ed - Federal	\$1,864,745	\$1,696,976	\$167,769
31	CTE - State	\$3,677,086	\$3,561,521	\$115,565
38	CTE Federal - Perkins	\$41,695	\$51,904	-\$10,209
45	Skills Center - State	\$2,909,921	\$2,822,653	\$87,268
46	Skills Center - Federal	\$26,642	\$22,969	\$3,673
51	Title I - Federal	\$2,107,769	\$1,532,638	\$575,131
52	Title II TPQ - Federal	\$350,680	\$362,561	-\$11,881
53	Migrant - Federal	\$1,137,977	\$859,011	\$278,966
55	LAP - State	\$4,493,714	\$4,852,741	-\$359,027
56	State Inst-Delinquent	\$50,000	\$50,000	\$0
58	Special & Pilot State	\$1,686,404	\$1,739,886	-\$53,482
64	Title III - Federal	\$204,733	\$318,185	-\$113,452
65	Bilingual - State	\$2,567,485	\$2,590,789	-\$23,304
74	Highly Capable	\$604,977	\$601,948	\$3,029
79	Gear Up - Federal	\$615,647	\$758,696	-\$143,049
88	Dinner Program	\$100,000	\$100,000	\$0
89	Other Comm Service	\$75,000	\$75,000	\$0
97	District Wide Support	\$13,396,279	\$13,165,161	\$231,118
98	Food Service	\$2,920,001	\$2,943,001	-\$23,000
99	Transportation	\$3,327,856	\$3,604,607	-\$276,751
	TOTAL	\$127,299,456	\$119,200,800	\$8,098,656

MSOC REQUIREMENT

- Legislative Requirement
- \$7,979,316 – budgeted funding
- \$12,267,432 – budgeted expenditures
- (\$4,288,116) – difference to be disclosed at public hearing

MULTI-YEAR BUDGET COMPARISON ASSUMPTIONS

- 5% increase in assessed valuation
- Levy estimated at \$2.50/\$1,000 AV
- 1.6% (IPD) increase in revenues (except levy and ESSER) and expenditures
- No change in enrollment
- ESSER revenues/expenditures:
 - \$4,500,000 in 2021-22
 - \$5,500,000 in 2022-23
 - \$2,500,000 in 2023-24

MULTI-YEAR BUDGET ESTIMATE

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
LOCAL PROPERTY TAX - Enrichment levy	\$12,475,515	\$13,322,955	\$13,989,102	\$14,688,558
LOCAL NONTAX - donations, student fees, breakfast/lunch, payroll from other funds	\$5,628,749	\$5,718,809	\$5,810,310	\$5,903,275
STATE GENERAL - student enrollment, Special ed, local effort assistance	\$68,257,724	\$69,349,848	\$70,459,445	\$71,586,796
STATE SPECIAL - Sped, Learning Asst Prgm, Bilingual, Transportation, Nat'l Board Bonus	\$21,915,290	\$22,265,935	\$22,622,190	\$22,984,145
FEDERAL GENERAL - Federal forest	\$62,000	\$62,992	\$64,000	\$65,024
FEDERAL SPECIAL - Sped, Carl Perkins, Title 1, Migrant, Title II-IV, breakfast/lunch/snack, ESSER	\$14,378,159	\$15,608,210	\$12,857,941	\$10,563,668
OTHER DISTRICTS - non-high payment from Conway SD	\$150,000	\$152,400	\$154,838	\$157,316
OTHER ENTITIES - AVID grant, College Ready Math grant, WA Kids grant		\$0	\$0	\$0
TOTAL REVENUE	\$122,867,437	\$126,481,148	\$125,957,826	\$125,948,781
REGULAR INSTRUCT - Basic Ed teachers/Specialists/Paras/Principals/Curriculum, ALE	\$65,839,306	\$66,892,735	\$67,963,019	\$69,050,427
FEDERAL SPECIAL PURPOSE - ESSER I, II, III	\$3,977,615	\$4,776,200	\$2,171,000	\$0
SPECIAL EDUCATION - all special ed services including federal grants	\$17,188,669	\$17,463,688	\$17,743,107	\$18,026,996
CAREER & TECH ED - all CTE services including Carl Perkins grant	\$3,718,781	\$3,778,281	\$3,838,734	\$3,900,154
SKILLS CENTER - Northwest Career and Technical Academy including Carl Perkins grant	\$2,936,563	\$2,983,548	\$3,031,285	\$3,079,785
COMPENSATORY ED - Title I-IV, Migrant, Learning Asst Prgm, Bilingual, Nat'l Board Bonus	\$12,598,762	\$12,800,342	\$13,005,148	\$13,213,230
OTHER INSTRUCT - Highly capable, Gear Up, AVID, College Ready Math, WA Kids, Javits grant	\$1,220,624	\$1,240,154	\$1,259,996	\$1,280,156
COMMUNITY SERVICE - Dinner Food Prgm, Summer Food Prgm	\$175,000	\$177,800	\$180,645	\$183,535
SUPPORT - Dist office, Maint/Cust, Tech, Utilities, Insurance, Food Serv, Transportation	\$19,644,136	\$19,958,442	\$20,277,777	\$20,602,222
TOTAL EXPENDITURES	\$127,299,456	\$130,071,190	\$129,470,710	\$129,336,506
	(\$4,432,019)	(\$3,590,043)	(\$3,512,884)	(\$3,387,724)
BEGINNING FUND BALANCE				
-BOARD FUND BALANCE POLICY - 891	<u>\$10,800,000</u>	<u>\$6,367,981</u>	<u>\$2,777,938</u>	<u>(\$734,946)</u>
ENDING FUND BALANCE				
-BOARD FUND BALANCE POLICY - 891	<u>\$6,367,981</u>	<u>\$2,777,938</u>	<u>(\$734,946)</u>	<u>(\$4,122,670)</u>
ENDING FUND BALANCE	\$6,367,981	\$2,777,938	(\$734,946)	(\$4,122,670)
ENDING FUND BALANCE %	5%	2%	-1%	-3%

Summary of All Funds

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund
Estimated Beginning Fund Balance	\$10,800,000	\$600,000	\$34,436,000	\$3,165,500	\$450,000
Revenues	\$122,867,437	\$634,396	\$15,725,902	\$7,230,129	\$698,050
Transfers In				\$328,500	
Expenditures	-\$127,299,456	-\$1,000,000	-\$47,450,000	-\$7,244,588	-\$1,020,419
Transfers Out			-\$328,500		
Estimated Ending Fund Balance	\$6,367,981	\$234,396	\$2,383,402	\$3,479,541	\$127,631