

**Mill A School District
2023-2024 Proposed Budget**

July 17, 2023

Main Changes

Main Changes:

Capital Projects Fund budget increased to allow capacity for possible grant dollars.

Certificated Contracts are 180 days instead of 190

MAEA CBA (Negotiations not completed)

Revenues

<u>Financing Sources</u>	22-23 Budget	23-24 Budget	Difference
Local Taxes			-
Local Support NonTax	\$7,653	\$5,177	(\$2,476)
State, General Purpose	\$2,030,383	\$2,154,722	\$124,339
State, Special Purpose	\$343,864	\$379,639	\$35,775
Federal Gen/Special Purp	\$135,001	\$152,286	\$17,285
Revenues, Other Entities		\$8,000	\$8,000
Total	\$2,516,901	\$2,699,824	\$182,923

2023-2024 FY Revenue Budget = \$2,699,824

93.9% State Funding - Apportionment, Transportation, Grants

5.6% Federal Funding - Special Education, Grants

.49% Local Fees, Other Entities

General Fund Expenditures

	22-23 Budget	23-24 Budget	Difference
Regular Instruction	\$1,473,403	\$1,521,141	\$47,738
Federal Special Purpose	\$54,001	\$90,910	\$36,909
Special Ed Instruction	\$83,401	\$59,283	-\$24,118
Vocational Ed Instruction			-
Compensatory Instruction	\$42,307	\$74,525	\$32,218
Other Instructional Prog	\$178,966	\$232,689	\$53,723
Support Services	\$674,169	\$714,418	\$40,249
Total	\$2,506,247	\$2,692,966	\$186,719
Net Position	\$10,654	\$6,858	-\$3,796

General Fund Expenditures (By Object Code)

	22-23 Budget	23-24 Budget	Difference
Certificated Salaries	\$1,021,832	\$1,046,327	\$24,495
Classified Salaries	\$255,964	\$316,361	\$60,397
Benefits/Payroll Taxes	\$563,581	\$512,137	-\$51,444
Supplies and Materials	\$148,223	\$165,325	\$17,102
Purchased Services	\$363,697	\$436,046	\$72,349
Travel	\$2,950	\$8,770	\$5,820
Capital Outlay	\$150,000	\$208,000	\$58,000
Total	\$2,506,247	\$2,692,966	\$186,719

* Purchased Services includes: Electrical, insurance, bus maintenance, College in High School fees, Maintenance Special Projects and Building Reserve Fund.

** Capital Outlay includes \$150,000 State Grant Contingency Fund, \$38,000 Sub Salaries, \$20,000 Supplemental Contracts

General Fund Balance

- 2021-2022 Ending Balance = \$869,798.61
- 2022-2023 Est. Fund Balance =\$801,362.12
 - Due to IRS Payroll Issue that over stated income for 2021-2022 by \$68,436.88
- **Projected Beginning Fund Balance: \$801,362.12**
- **Projected 2023-2024 Ending Fund Balance: \$842,375**

Mill A School District
Enrollment History and Projection

Enrollment

Grade 2021-22 2022-23 2023-2024

MAS

K	3	5	4
1	4	3	5
2	6	4	5
3	4	6	6
4	6	7	5
5	5	5	7
6	10	5	5
7	4	4	5
8	3	3	0

Total MAS 45 42 42

PCIA

9	5	10	9
10	3	10	10
11	5	2	10
12	3	6	1

Total PCIA 16 28 30

MSOC Disclosure

Mill A School District No. 31 2023-2024 MSOC Disclosure

Combined 1191 MSOC from F-203

Regular Instruction	\$88,562
Grades 9-12 Additional	\$157,602
* Total MSOC Allocation	\$246,164

** Objects of Expenditure from F-195

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 (Supplies & Materials)	\$162,118.00	\$83,508.00	\$0.00	\$0.00	\$78,610.00
Object 7 (Purchased Services)	\$334,386.00	\$99,303.00	\$59,283.00	\$0.00	\$175,800.00
Object 8 (Travel)	\$5,525.00	\$4,800.00	\$0.00	\$0.00	\$725
Object 9 (Capital Outlay)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Total Budgeted 5-9 Expenditures	\$502,029.00	\$187,611.00	\$59,283.00	\$0.00	\$255,135.00

*** Difference** (\$255,865.00)

ii) For the 2017-18 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) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

Capital Projects Fund

Estimated Beginning Fund Balance: \$7,030

Revenues	22-23 Budget	23-24 Budget	Difference
Local Taxes	-	-	-
Local Support NonTax	\$600,000	\$800,000	\$200,000
State, General Purpose	-	-	-
State, Special Purpose	-	-	-
Federal Gen/Special Purp	-	-	-
Revenues, Other Entities	-	-	\$0
Total	\$600,000	\$800,000	\$200,000

Expenditures	22-23 Budget	23-24 Budget	Difference
10 Sites	-	-	\$0
20 Buildings	\$600,000	\$800,000	\$200,000
30 Equipment	-	-	-
40 Energy	-	-	-
50 Sales & Lease EXP	-	-	-
60 Bond Insurance EXP	-	-	-
90 Debt	-	-	-
Total	\$600,000	\$800,000	\$200,000
Net Position	\$0	\$0	\$0

Projected Ending Fund Balance: \$7,030

Associated Student Body Fund

Estimated Beginning Fund Balance: \$12,179

Revenues	22-23 Budget	23-24 Budget	Difference
1000 General Student Body	\$5,000	\$5,050	-
2000 Athletics	-	-	-
3000 Classes	\$5,000	\$5,000	-
4000 Clubs	\$9,000	\$9,000	-
6000 Private Money	-	-	-
Total	\$19,000	\$19,050	-

Expenditures	22-23 Budget	23-24 Budget	Difference
1000 General Student Body	\$3,000	\$3,000	-
2000 Athletics	-	-	-
3000 Classes	\$7,000	\$7,050	-
4000 Clubs	\$9,000	\$9,000	-
6000 Private Money	-	-	-
Total	\$19,000	\$19,050	-
Net Position	-	-	-

Est. Ending Fund Balance

\$12,179

Transportation Vehicle Fund

Estimated Beginning Fund Balance: \$ 42,000

Revenues/Other

Financing Sources

Local Taxes

Local Support NonTax

State, General Purpose

State, Special Purpose

Federal Gen/Special Purp

Revenues, Other Entities

Total

	22-23 Budget	23-24 Budget	Difference
Local Taxes	-	-	-
Local Support NonTax	-	-	-
State, General Purpose	-	-	-
State, Special Purpose	\$23,090	\$22,000	(1,090.00)
Federal Gen/Special Purp	-	-	-
Revenues, Other Entities	-	-	-
Total	\$23,090	\$22,000	(1,090.00)

Expenditures

30 Equipment

60 Bond Levy Issuance

Total

Net Position

30 Equipment	\$23,090		(23,090)
60 Bond Levy Issuance	-	-	-
Total	\$23,090	-	(23,090)
Net Position	-	22,000	(22,000)

Est. Ending Fund Balance

\$ 22,000.00

Projected Ending Fund Balance: \$64,000