



Monroe Local School District

A Comprehensive Comparison of
Fiscal Years 2002 – 2008

Presented August 11, 2008

by:

Dr. Elizabeth Lolli, Superintendent

Mrs. Kelley Thorpe, Treasurer

Presentation Goals

- Additional Detail for 2007-2008
- Historical Data
 - Student Enrollment
 - Number of Teachers
- Historical Financial Data
 - Revenues
 - Expenses

2007 - 2008



Current Financial Data

2007 – 2008 Financial Data

General Fund

Beg. Balance	772,010
Revenues	16,881,729
Expenditures	<u><u>(17,031,149)</u></u>
Ending Balance	622,590

2007 – 2008 Financial Data

Description

Jun-08 Results

OPERATING REVENUES:

Local Property Taxes	\$8,629,789
Tang. Personal Property	861,528
Property Tax Allocation	1,651,716
Total Tax Revenues	\$11,143,033
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Butler County Real Estate	\$7,967,300
Warren County Real Estate	662,490
Homestead/Rollback - Butler	955,894
Homestead/Rollback - Warren	15,358
Personal Property - Butler	805,062
Personal Property - Warren	56,466
TPP Reimbursement	679,537
Electric Deregulation	926
Total Tax Revenues	\$11,143,031

2007 – 2008 Financial Data

<u>Description</u>	<u>Jun-08 Results</u>
<u>OPERATING REVENUES:</u>	
Open Enrollment	918,225
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Open Enrollment	\$898,926
SF-6 Payments	19,299
Total Open Enrollment	\$918,225

2007 – 2008 Financial Data

**Jun-08
Results**

Description

OPERATING REVENUES:

State and Federal Funding	\$4,149,835
All Other Revenues	600,767
Total Revenues:	<u>4,750,602</u>

State Foundation Allowance	\$4,149,835	Revenue in Lieu of Taxes	384,064
Special Education - Billed	13,858	Interest Income	115,880
Dst Reg Day School	49,453	Bus Purchase Allowance	9,601
SF-14 Special Ed Tuition	1,085	Donations	6,045
State Restricted Funding	15,387	Sale of Textbooks	782
		Miscellaneous Receipts	4,612
Total	<u>\$4,229,618</u>	Total	<u>\$520,984</u>

2007 – 2008 Financial Data

<u>Description</u>	<u>Jun-08 Results</u>
<u>OPERATING EXPENDITURES</u>	
Salaries and Wages	\$9,059,233
Fringe Benefit Costs	2,708,193
Total Personnel Costs:	<u>\$11,767,426</u>

	Salaries	Benefits
Teachers	\$6,253,946	\$1,840,366
Staff Support	621,201	196,138
Bldg. Operations	474,787	178,564
Administration	1,240,268	408,060
Activities/Athletics/Supp.	469,029	85,064
Total	<u>\$9,059,231</u>	<u>\$2,708,192</u>

2007 – 2008 Financial Data

Jun-08

Description

Results

OPERATING EXPENDITURES

Purchased Services \$4,068,683

Electricity	\$482,514	License Renewals / SWOCA	35,557
Water / Sewer	24,321	Meeting / Mileage / Travel	56,863
Garbage	18,852	SHP / PointGuard (combined)	151,012
Telephone	46,607	Speech / Audiology / Psych Serv.	182,887
Postage	18,047	Speakers / Trainers	1,637
Insurance	61,018	Tuition Payments	487,405
Busing Expense	\$1,497,241	Contracted ESC Employees	71,952
Building Maintenance	227,108	Attorney Fees	159,120
Grass / Snow Removal	128,970	Security Services / School Resource	46,705
Lease Agreements	213,629	Other Prof. Services*	157,239
Total	<u>\$2,718,307</u>	Total	<u>\$1,350,376</u>

* Test Scoring Services, Annual Audit, County Auditor Fees, Web Hosting, etc.

2007 – 2008 Financial Data

Utility Detail

Electricity

High School	\$	147,567
Junior High		69,395
Elementary		237,308
Primary		16,344
Administration		11,158
Athletics		743

Garbage

High School	\$	18,852
Junior High		9,735
Elementary		2,800
Primary		4,000
Administration		2,087
		230

Water / Sewer

High School	\$	8,404
Junior High		2,625
Elementary		9,889
Primary		1,995
Athletics		1,408

Building Maintenance

High School	\$	62,214
Junior High		28,613
Elementary		40,087
Primary		55,153
Administration / District		27,217
Athletics		13,824

Telephone

High School	\$	13,173
Junior High		2,969
Elementary		7,411
Primary		15,487
Administration		7,567

Lease Agreements

Xerox - copiers/printers	\$	124,484
GE Commercial - computers		51,068
Key Govt. Finance - phones, wireless		38,077

2007 – 2008 Financial Data

<u>Description</u>	<u>Jun-08</u>	<u>Results</u>
<u>OPERATING EXPENDITURES</u>		
Supplies and Materials		641,165
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Maintenance Supplies	\$	41,854
Fuel		148,460
General Supplies*		159,909
Textbooks		79,437
Workbooks		50,801
Teaching Aids		23,903
Software		36,625
Library Books		46,094
Periodicals / Newspapers		12,684
Miscellaneous Supplies		41,398
Total		\$641,165

* General Supplies - includes copy paper, office supplies, nurses supplies, and all custodial supplies

2007 – 2008 Financial Data

<u>Description</u>	<u>Jun-08</u> <u>Results</u>
<u>OPERATING EXPENDITURES</u>	
Capital Outlay	206,354
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Technology / Computer Equipment	\$ 160,427
Building Operations	10,556
Activities / Athletics	32,840
Media Center	2,531
Total	<hr/> \$ 206,354

2007 – 2008 Financial Data

<u>Description</u>	<u>Jun-08</u> <u>Results</u>
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OPERATING EXPENDITURES

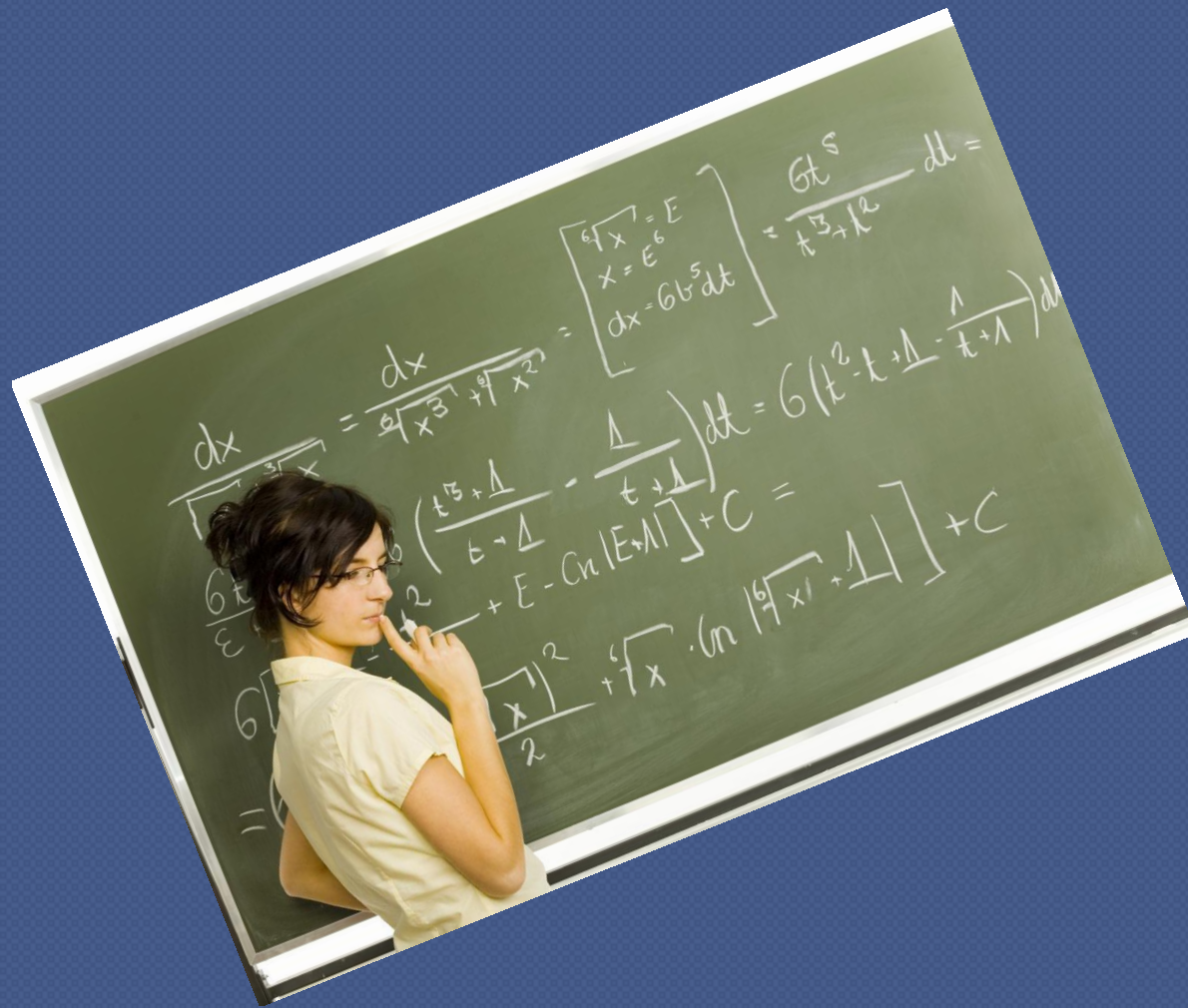
Other Expenditures	\$ 347,521
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Insurance / Bonding	\$ 57,497
Dues & Fees	19,759
Foundation Deductions	49,300
Auditor's Fees / Assessments	191,275
Bank Charges	9,746
Activities / Athletics / Misc.	19,944
Total	\$ 347,521

Monroe Primary Renovation

Total Project

Fund	Amount	
001	\$ 5,312.63	General Fund
016	178,813.97	Emergency Levy Fund
003	74,548.00	Perm. Imp. Fund
Total Spent	\$ 258,674.60	



Historical

Student /

Teacher

Data

Student Enrollment

Year	Student Enrollment
2000-2001	1,117
2001-2002	1,461
2002-2003	1,415
2003-2004	1,506
2004-2005	1,685
2005-2006	1,855
2006-2007	2,135
2007-2008	2,256

Special Education Enrollment

Year	2001	2002	2003	2004	2005	2006	2007	2008
Cost per pupil		\$4,814	\$4,949	\$5,058	\$5,169	\$5,283	\$5,403	\$5,565
Special Education	112	121	130	159	160	160	169	185
Difference Per Year	NA	+9	+9	+29	+1	0	+9	+16 (+73 total new)

Special Education Enrollment

	Number of Special Education Students	Number of Tutors/Aides	Total Support Staff
2001	112	7	47
2002	121	5	54
2003	130	6	41
2004	159	7	46
2005	160	8	52
2006	160	9	54
2007	169	9	52
2008	185	9	56

Advanced Placement Courses

Course	Number Enrolled	Open Enrolled	Number of Units
AP English 4	15	1	1
AP Calculus	16	1	1
AP Government	21	4	1
AP American History	16	1	1
English 3 Honors	42	0	2
Pre Calculus	45	10	2

Staff Information

Year	2001	2002	2003	2004	2005	2006	2007	2008
Cost per pupil		\$4,814	\$4,949	\$5,058	\$5,169	\$5,283	\$5,403	\$5,565
Enrollment	1,117	1,461	1,415	1,506	1,685	1,855	2,135	2,256
Teachers	73 reg	73 reg	73 reg	77 reg	74 reg	78 reg	77 reg	87 reg
	10 sped	11 sped	12 sped	12 sped	12 sped	11 sped	12 sped	13 sped
	7 Spl	12 spl	12 spl	12 spl	13 spl	12 spl	12 spl	13 spl
	91	96	103	105	102	103	101	122
Other Staff	34.75	34.35	12	12	18	11	13	13
Class size	14	18	17.6	17.4	21	22	25.5	24
Support Staff	47	54	41	46	52	54	52	56
Administrator	8	9	9	9	13	12	11	13
Ave. Teacher Salary	\$42,378	\$40,952	\$46,676	\$48,382	\$46,982	\$51,310	\$52,118	\$51,029

Open Enrollment Cost Figures

Year	2001	2002	2003	2004	2005	2006	2007	2008
Cost per pupil		\$4,814	\$4,949	\$5,058	\$5,169	\$5,283	\$5,403	\$5,565
Open Enrollment In	None	203	169	159	186	192	191	157
Open Enrollment Out	None	5	8	4	24	16.5	59	59
Net Income	None	1,021,331	854,524	834,420	965,707	975,173	1,035,821	874,932
Difference Per Year	0	+1,021,330	-166,807	-20,103	+131,286	+9467	+60,647	-160,880

Comparison Districts

Cupp Report (2007)	Monroe	Similar Districts	Statewide Average
Current Millage	39.4	50.17	47.43
Inside Millage	5.16	4.91	4.51
Income Tax School	0	1,140.16 Per pupil	831.81 Per pupil
Admin Expenditures per pupil	\$1,005	\$1,129	\$1,131
Building operations per pupil	\$1,887	\$1,762	\$1,862
Instructional per pupil	\$3,972.55	\$5,207.58	\$5,356.10
Pupil support	\$851.20	\$944.48	\$982.09
Staff support	\$75.12	\$155.21	\$290.58
Per pupil cost total	\$7,791.68	\$9,199.25	\$9,622.67

Comparison Districts

Cupp Report (2007)	Monroe Local	Similar Districts	Statewide Average
State Revenue Per Pupil	\$2,543.03	\$2,897.30	\$4,196.93
State Revenue Percent	33.2%	30.3%	41.9%
Local Revenue Per Pupil	\$4,767.18	\$6,238.11	\$5,042.18
Local Revenue Percent	62%	65.2%	50.36%
Federal Revenue Per Pupil	\$354.09	\$426.26	\$773.41
Federal Revenue Percent	4.6%	4.46%	7.72%

Comparison Districts – 5 Year Forecasts

Cupp Report (2007)	Monroe	Similar Districts	Statewide Average
Salary % of Operating Budget	55.75%	60.18%	59.07%
Fringe Benefit % of Operating	15.64%	21.32%	20.99%
Purchased Services as % of Operating	22.9%	11.9%	14.85%
Supplies and Materials % Of Operating	3.35%	3.54%	3.10%
Other Expenses % of Operating	2.35%	3.02%	1.99%

Purchased Services - outside contracts (busing, mowing, maintenance, etc.), (speech/language, psychs, etc.).
 Supplies/Materials - (textbooks, software, cleaning supplies, etc.)
 Other - (equipment, hardware, etc.)

Revenues



Historical

Financial

Data

Tax Revenue

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
Butler County Real Estate	4,444,996	4,440,545	5,065,708	5,509,914	6,201,007	7,468,491	7,967,300	587,051
Warren County Real Estate	444,189	385,540	429,981	231,581	497,947	503,769	662,490	36,383
Homestead/Rollback - Butler	545,128	531,822	573,384	627,965	599,893	632,560	955,894	68,461
Homestead/Rollback - Warren	52,818	54,097	47,287	61,344	29,816	14,322	15,358	-6,243
Personal Property - Butler	1,463,604	1,075,513	979,817	1,281,376	1,163,185	1,333,840	805,062	-109,757
Personal Property - Warren	189,547	187,686	229,135	506,021	273,990	147,908	56,466	-22,180
TPP Reimbursement	51,139	31,501	28,355	25,201	163,926	611,055	679,537	104,733
Revenue in Lieu of Taxes	0	0	34,000	11,096	90,192	0	429,160	71,527
Electric Deregulation	0	0	0	0	0	22,672	926	154
Repayment of Cash Flow Loan	0	0	0	0	0	-1,224,841	0	0
Cash Flow Borrowing	0	0	0	0	0	1,190,298	0	0
Total Property Taxes	7,191,422	6,706,704	7,387,667	8,254,499	9,019,957	10,700,075	11,572,192	730,128

State Foundation Revenue

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
School Foundation Allowance	3,826,968	3,717,528	3,783,062	3,587,983	3,555,431	3,843,441	4,149,835	53,811
Open Enrollment	0	0	899,091	1,004,503	1,112,554	1,136,447	898,926	149,821
Special Education -billed	0	0	0	0	0	0	13,858	2,310
SF-6 Payment	0	0	0	0	0	0	19,299	3,216
Dst Reg Day School	0	0	0	0	0	46,224	49,453	8,242
SF-14 Sped Ed Tuition	0	0	0	0	0	0	6,510	1,085
Total Foundation Payments	3,826,968	3,717,528	4,682,153	4,592,486	4,667,985	5,026,111	5,137,881	218,485
Total Students	1201	1200	1319	1482	1628	1881	2008	135
Total Open Enrolled Students	203	169	159	186	192	191	157	-8
Rec'd per Resident Student	3,835	3,606	3,261	2,769	2,476	2,274	2,242	-265
Rec'd per Open Enrolled Student	4,814	4,849	5,058	5,169	5,283	5,403	5,565	125

Fee & Rental Revenues

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
Summer School	1,400	0	1,200	4,080	1,935	4,330	3,095	283
Transportation Fees	0	0	0	2,293	0	0	0	0
Student Fees	0	0	0	0	0	5,678	5,709	951
Test Fees	0	0	0	0	0	0	3,530	588
Transcript Fees	288	586	63	562	0	0	39	-42
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Sports Fees	0	0	0	0	0	23,285	0	0
BCI Revenues	0	0	0	0	0	0	3,582	3,582
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Total Fees Received	1,688	586	1,263	6,935	1,935	33,293	15,954	2,378
General Rentals	0	0	0	1,815	1,150	5,965	8,823	1,471

Interest & Miscellaneous Revenue

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
Interest Income	210,884	395,594	124,643	58,015	83,872	178,757	115,880	-15,834
Textbooks Sold	0	2,174	283	0	891	0	782	130
Sale of Assets	0	4,000	0	1,000	0	0	0	0
Unrestricted Grants	101,301	40,271	40,271	45,424	45,347	3,462	3,926	-16,229
Restricted Grants	0	1,573	1,332	2,007	3,106	4,404	5,784	964
Bus Purchase Allowance	18,162	19,579	7,708	9,252	8,749	14,791	9,601	-1,427
Donations	300	930	0	14,050	2,500	12,000	6,045	957
Miscellaneous Receipts	2,301	13,926	7,359	5,882	9,033	19,032	4,612	385
Total Interest & Misc	332,948	478,047	181,595	135,631	153,498	232,445	146,630	-31,053

Expenses



Historical

Financial

Data

Salaries and Benefits

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
Teacher Salaries	4,358,538	4,785,942	5,154,625	5,504,307	5,668,569	5,894,178	6,253,946	315,901
Teacher Benefits	550,481	650,246	1,605,731	1,442,662	1,581,844	1,566,252	1,840,366	214,981
Staff Support Salaries	338,575	409,124	567,714	702,654	674,083	553,156	621,201	47,104
Staff Support Benefits	49,472	52,655	68,389	149,482	208,904	163,900	196,138	24,444
Bldg. Operations Salaries	202,936	250,299	289,676	440,724	470,292	427,866	474,787	45,308
Bldg. Operations Benefits	53,222	75,009	84,943	139,980	137,793	132,731	178,564	20,890
Administration Salaries	974,818	1,071,489	1,160,943	1,205,909	1,147,343	1,070,320	1,240,268	44,242
Administration Benefits	850,344	969,110	339,386	420,806	394,350	411,720	408,060	-73,714
Activities Salaries	200,605	259,976	390,420	419,726	431,061	404,220	469,029	44,737
Activities Benefits	17,596	23,267	40,743	69,418	76,587	68,083	85,064	11,245
Total Salaries	6,075,472	6,776,829	7,563,379	8,273,319	8,391,347	8,349,739	9,059,231	497,293
Total Benefits	1,521,115	1,770,287	2,139,192	2,222,348	2,399,477	2,342,686	2,708,193	197,846
Number Certificated	101.74	114	114	130	130	117	138	6
Number Classified	42	45	45	62	62	58	57	3
Avg. Salary	42,397	42,622	47,568	43,090	43,705	47,713	46,458	677

Utility Expenses

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
Electricity	184,463	228,851	257,112	420,164	503,575	467,713	482,514	49,675
Water / Sewer	15,895	23,920	19,148	26,596	23,663	23,664	24,321	1,404
Garbage	16,271	14,695	13,669	29,882	13,924	13,393	18,852	430
Telephone	50,000	58,095	56,474	56,780	57,287	24,480	46,607	-566
Postage	9,672	11,563	16,215	13,906	16,302	13,943	18,047	1,396
Insurance	20,426	46,284	56,103	65,135	64,251	60,914	61,018	6,765
Total Utilities	296,727	383,408	418,721	612,463	679,002	604,107	651,359	59,105

Busing & Fuel Expenses

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
<i>Number of Buses</i>				22	25	22	22	
Regular Buses	1,177,160	975,064	1,153,110	1,081,241	1,436,213	1,208,863	1,233,841	9,447
Rent				25,200	29,400	27,200	23,100	3,850
Utilities				4,666	6,596	5,710	7,973	1,329
Monitor Charges				4,992	3,268	13,959	31,376	5,229
Excess Hours				95,399	106,723	46,515	79,328	13,221
Universal Transportation				7,390	28,652	38,706	33,454	5,576
Field Trips / Athletics				59,864	67,370	69,407	88,169	14,695
Total Busing	1,177,160	975,064	1,153,110	1,278,751	1,678,222	1,410,360	1,497,241	53,347
Fuel	0	0	36,599	76,884	119,802	100,276	148,460	24,743
Number of Students	1201	1200	1319	1482	1628	1881	2008	135
Cost per Student to bus	\$ 980	\$ 813	\$ 902	\$ 915	\$ 1,104	\$ 803	\$ 820	\$ (27)

Maintenance Expenses

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
Building Maintenance	39,939	70,904	68,199	184,036	27,914	70,873	227,108	31,195
Maintenance Supplies	54,041	41,601	43,116	73,281	77,551	69,066	41,854	-2,031
Grass / Snow Removal	49,041	64,763	56,553	97,469	76,160	93,987	128,970	13,322
Total Maintenance	143,021	177,268	167,868	354,786	181,625	233,926	397,932	42,485

Supply Purchases

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
General Supplies*	132,125	155,196	158,826	136,094	125,699	102,062	159,909	4,631
Textbooks	96,409	228,505	206,709	286,204	198,637	70,845	79,437	-2,829
Workbooks	0	1,669	21,410	22,032	-11,385	38,025	50,801	8,467
Teaching Aids	74,656	68,661	35,578	24,729	20,766	22,696	23,903	-8,459
Software	7,769	4,423	0	28,636	32,469	28,856	36,625	4,809
Total Supplies	310,959	458,454	422,523	497,695	366,186	262,484	350,675	6,619

* General Supplies - includes copy paper, office supplies, nurses supplies, and all custodial supplies

Equipment & Other Misc. Expenses

	2002	2003	2004	2005	2006	2007	2008	Avg. Change
Equipment *	95,369	290,928	164,215	138,780	150,473	82,787	206,354	18,498
Lease Agreements **	60,087	77,254	95,854	140,442	201,819	196,709	213,629	25,590
Dues & Fees	6,948	17,644	11,121	15,105	13,455	18,730	19,759	2,135
Meeting / Mileage / Travel	40,473	36,400	51,964	39,774	38,279	33,743	56,863	2,732
SHP / PointGuard (combined)	730,924	1,037,091	670,517	655,607	137,025	111,574	151,012	-96,652
Total Miscellaneous	933,801	1,459,317	993,671	989,708	541,051	443,543	647,617	-47,697

* Equipment includes all computers, maintenance equipment, and furniture.

** Lease Agreements are for copiers, printers, and telephone system purchased on lease.

