



# Woodland School District 2022-23 BUDGET Summary

PRESENTED BY:

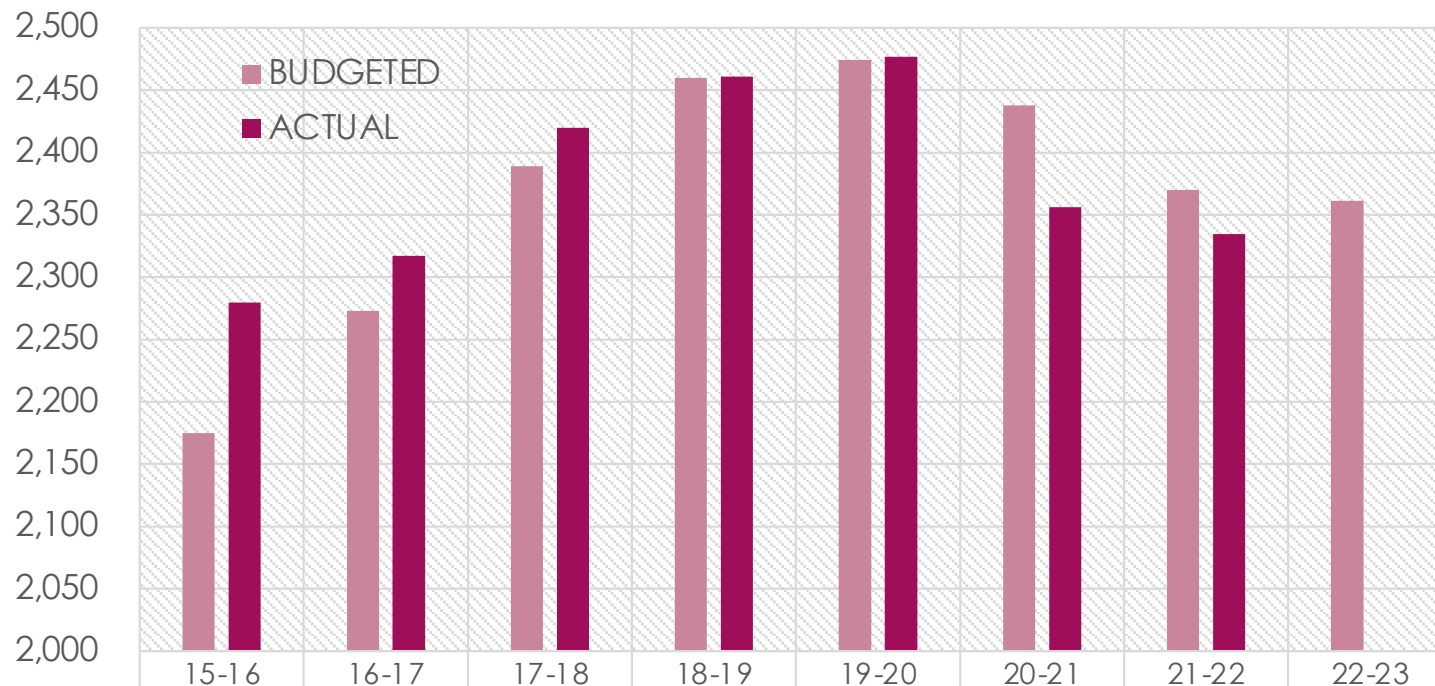
STACY BROWN

EXECUTIVE DIRECTOR OF BUSINESS  
SERVICES

AUGUST 11, 2022

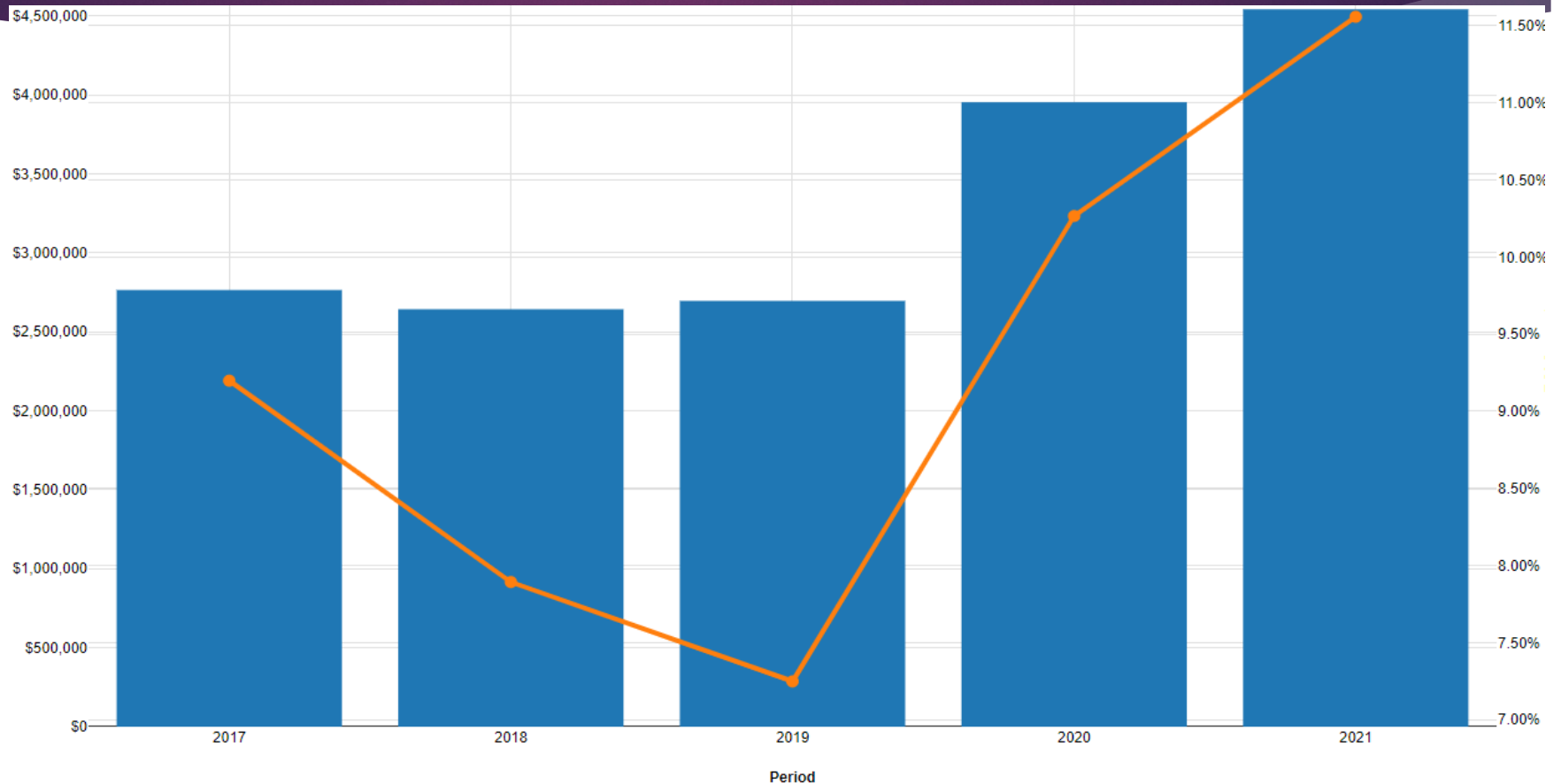
# Enrollment History – Budget to Actual

## ENROLLMENT HISTORY



Actual enrollment for 21-22 was 35.42 students less than budget. The estimated enrollment for 22-23 is 9 students less than the 21-22 budget and only 26 students more than the 21-22 actual average FTE.

# 22-23 Budget Historical Fund Balance/FB as a % of Expenditures Summary

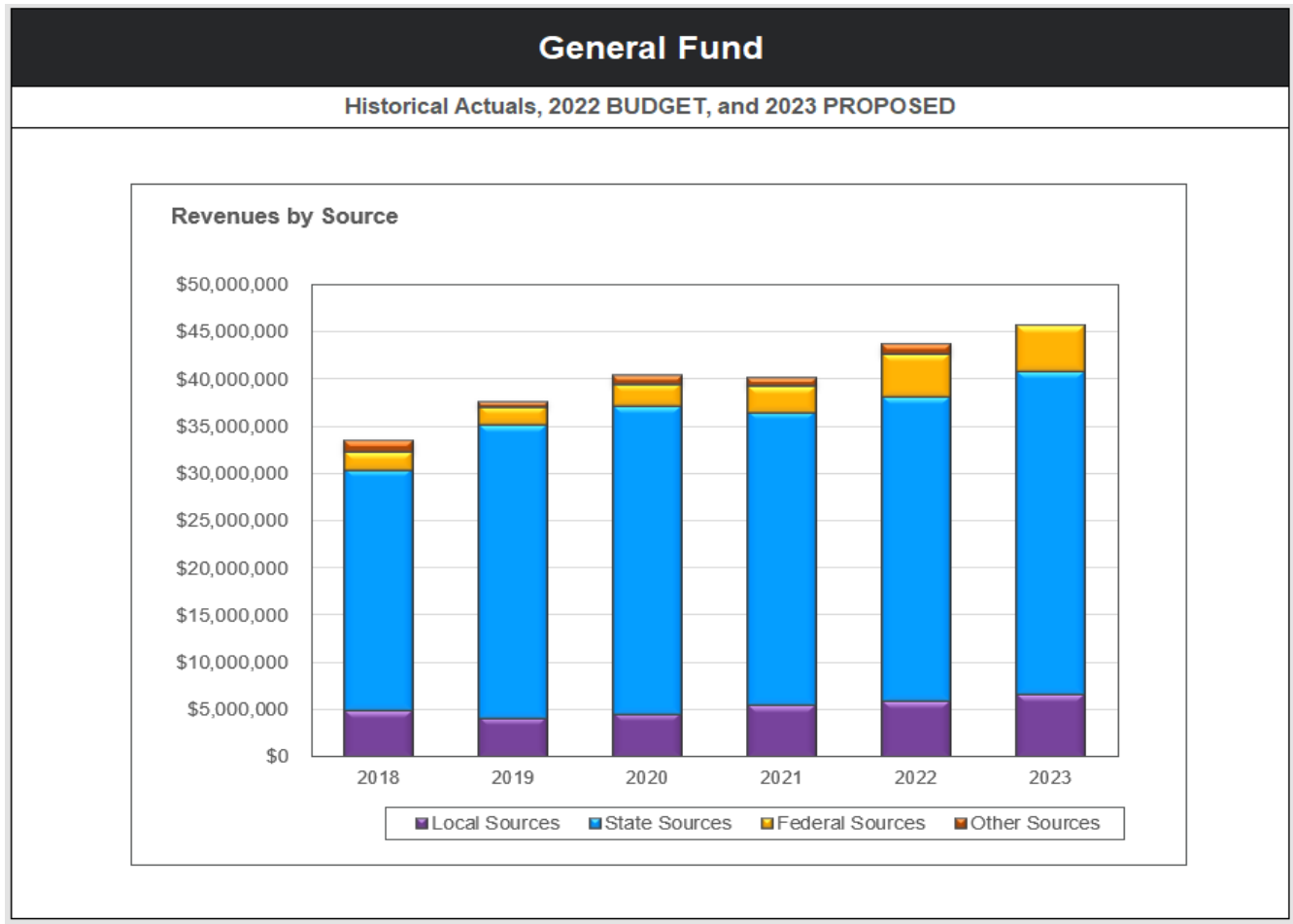


This slide shows a history of actual ending fund balance and historical FB as percentage of expenditures. We often budget a decrease in FB, but if you look at the historical year-end FB, you see that we have increased FB in each of the past 2 years.. 21-22 is projected to have another increase in Fund Balance (between \$300,000 and \$500,000), with a % of approximately 11.0%. The projected increase in fund balance allows us to budget a much higher deficit than in past years (\$620,000), while still maintaining a fund balance that is approximately 9.0% of the budgeted 22-23 expenditures.

## 22-23 Budget General Fund – Revenues By Source

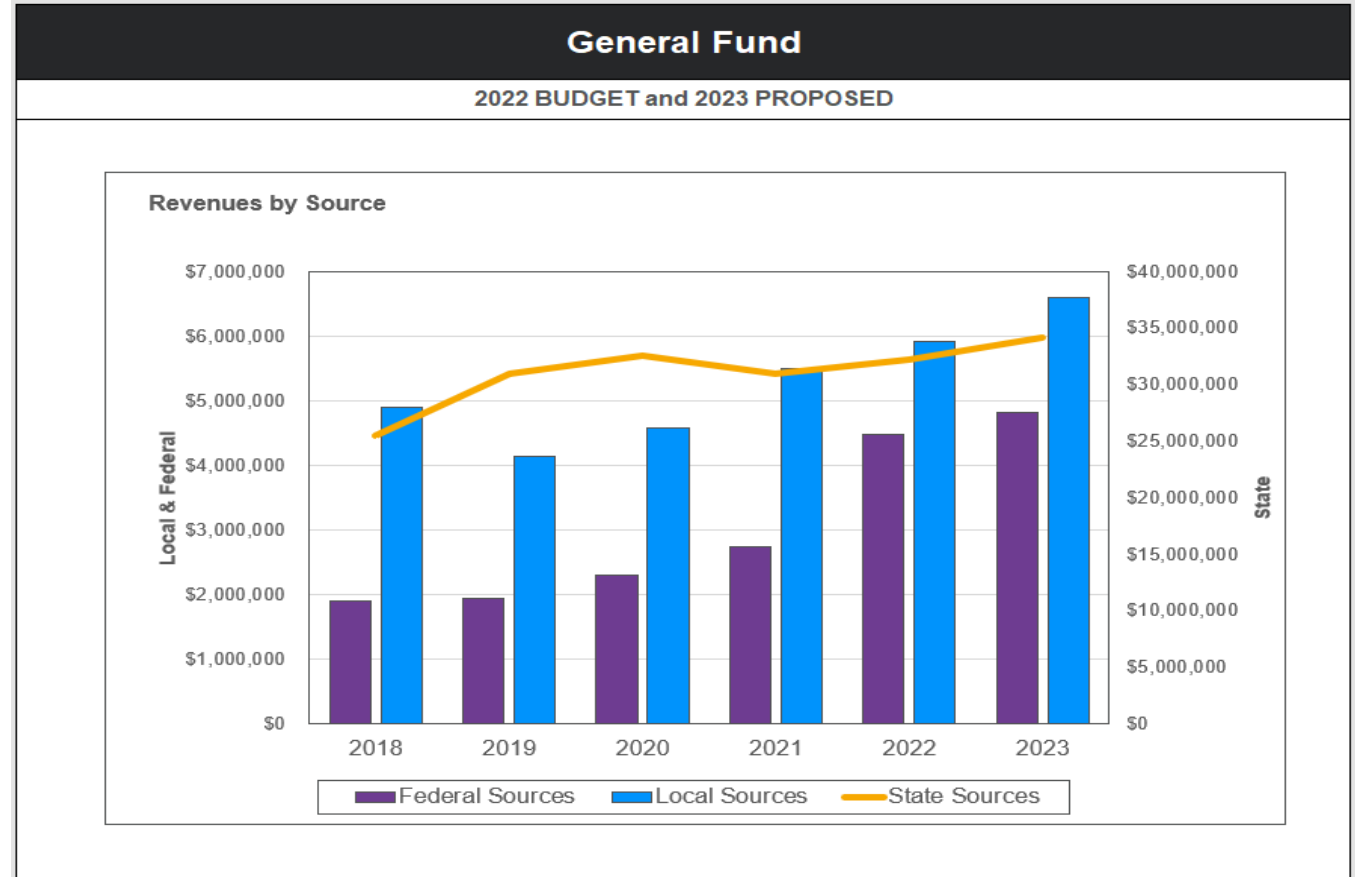
For the 22-23 revenue sources, the “Local Sources” have increased, with the return of Local Food Service Revenue).

Federal funds have increased considerably, due to the ESSER funds.



## 22-23 Budget General Fund– History of Revenues By Source

This graph shows the changes we have seen in major revenues sources over the last several years. This shows the severe drop in local revenues from 2018 to 2020 and local taxes up in 2021, as a result of increased EP&O levy. For 22-23, although projected enrollment is down, State funding is up due to Apportionment cost of living increases and Transportation back to pre-pandemic levels. As in the previous slide, Federal Funds are much higher than in previous years.



## 22-23 Budget 20-21 Actual, 21-22 Budget and 22-23 Budget Comparison – Revenues

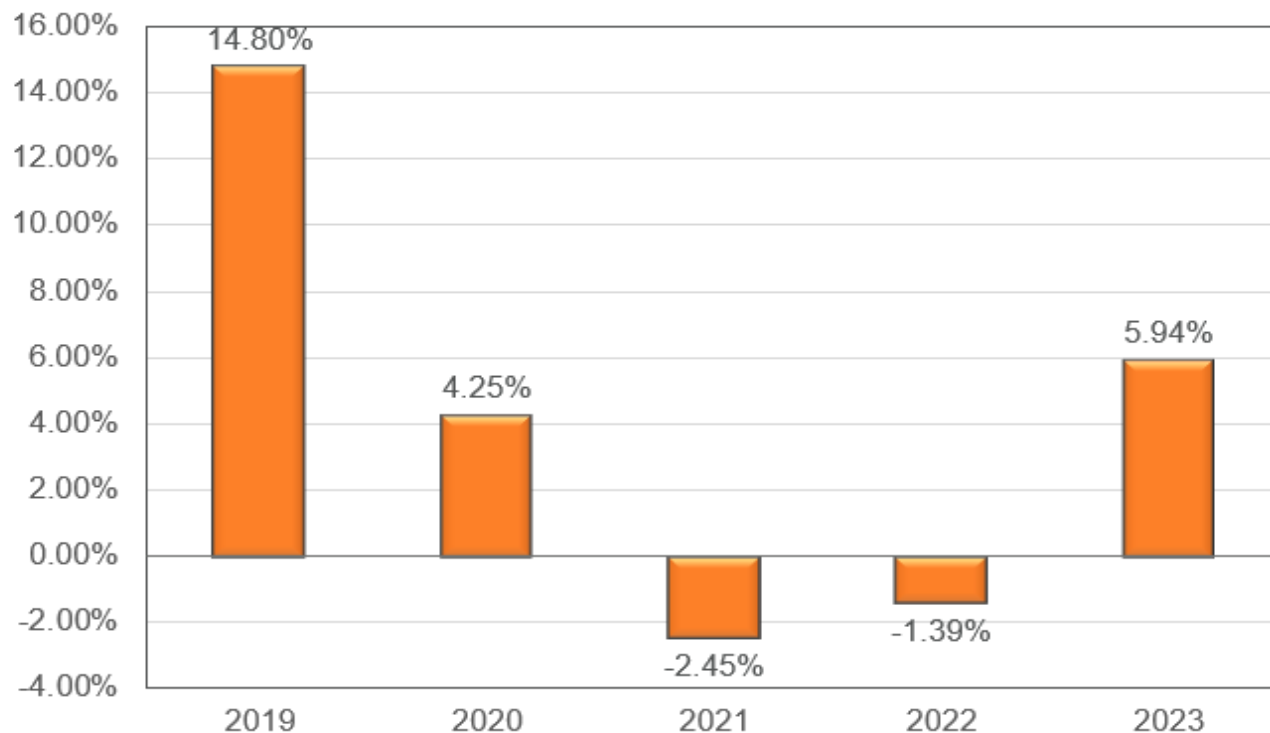
	20-21 ACTUAL 2021	21-22 BUDGET 2022	22-23 PROPOSED 2023	21-22 TO 22-23 \$ CHANGE	% CHANGE
<b>LOCAL</b>					
Taxes	\$5,284,047	\$5,554,752	\$5,901,317	\$346,565	6.2%
Support Non-Tax	\$220,274	371,500	705,065	333,565	89.8%
<b>TOTAL LOCAL REVENUE</b>	<b>\$5,504,321</b>	<b>\$5,926,252</b>	<b>\$6,606,382</b>	<b>\$680,130</b>	<b>11.5%</b>
<b>STATE</b>					
General Purpose	\$21,365,847	\$21,072,091	\$22,401,892	\$1,329,801	6.3%
Special Purpose	\$9,629,128	11,136,499	11,794,673	658,174	5.9%
<b>TOTAL STATE REVENUE</b>	<b>\$30,994,975</b>	<b>\$32,208,590</b>	<b>\$34,196,565</b>	<b>\$1,987,975</b>	<b>6.2%</b>
<b>FEDERAL</b>					
General Purpose	\$6,531	\$0	\$0	\$0	
Special Purpose	\$2,745,217	4,487,623	4,812,488	324,865	7.2%
<b>TOTAL FEDERAL REVENUE</b>	<b>\$2,751,748</b>	<b>\$4,487,623</b>	<b>\$4,812,488</b>	<b>\$324,865</b>	<b>7.2%</b>
<b>OTHER</b>					
Other School Districts	\$706,752	\$1,003,813	\$1,386,799	\$382,986	38.2%
Other Entities	93,947	37,000	60,000	23,000	62.2%
Other Revenues	0	0	0	0	
Other Financing Sources	0	0	0	0	
<b>TOTAL OTHER REVENUE</b>	<b>\$800,698</b>	<b>\$1,040,813</b>	<b>\$1,446,799</b>	<b>\$405,986</b>	<b>39.0%</b>
<b>TOTAL REVENUE</b>	<b>\$40,051,742</b>	<b>\$43,663,278</b>	<b>\$47,062,234</b>	<b>\$3,398,956</b>	<b>7.8%</b>

Slide shows year to year budget comparison of revenues. Increases in local taxes due to increase of 2022 levy. Large local Non-Tax increase of due to food service revenues returning after 2 years of free meals for all students. State General Purpose increase due to 5.5% IPD and 6% SEBB (health benefit premiums) increase. State Special Purpose due to LAP increases and Transportation increase from previous budget. Federal Special Purpose increase due to Covid ESSER funds. The large increase from other school districts is because of the expected increase in Transportation costs (IPD, SEBB, fuel, parts), but the increase in funding is not enough to cover the large increases in expenditures..

# 22-23 Budget General Fund – Apportionment History

This graph shows the history of apportionment. The increase for 22-23 is not due to increased enrollment, but due to cost of living (IPD) increases of 5.5% to the funded salaries and a 6% increase to the funded health benefits.

Apportionment | Year Over Year Change (%)

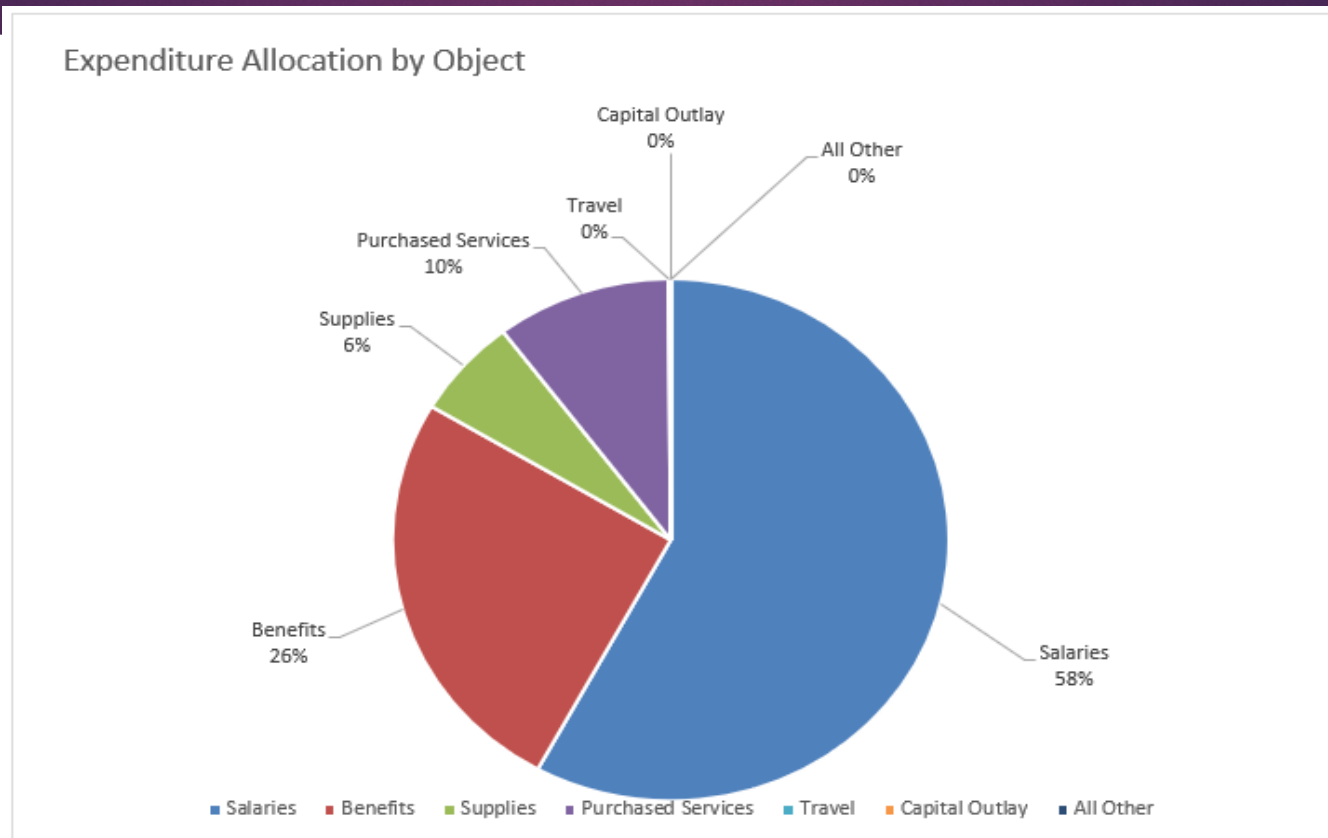


## 22-23 Budget – Detailed Revenue Comparison

2021-22 ACTUAL AVG FTE 2334.56 BUDGETED FTE	21-22 BUDGET REVENUES 2370	22-23 BUDGET REVENUES 2361	DOLLAR VARIANCE	PERCENT VARIANCE -0.38%
<b>LOCAL MONIES:</b>				
LOCAL PROPERTY TAX	\$5,554,751	\$5,901,317	\$346,566	6.2%
MISC TUITION & FEES	\$53,000	\$55,000	\$2,000	3.8%
DAYCARE/FAC USE	\$125,000	\$140,000	\$15,000	12.0%
FOOD SERVICE FEES	\$0	\$305,565	\$305,565	100.0%
INVESTMENT EARNINGS	\$10,000	\$10,000	\$0	0.0%
GIFTS/DONATIONS	\$86,500	\$90,500	\$4,000	4.6%
MISC OTHER	\$92,000	\$99,000	\$7,000	7.6%
<b>TOTAL LOCAL MONIES</b>	<b>\$5,921,251</b>	<b>\$6,601,382</b>	<b>\$680,131</b>	<b>11.5%</b>
<b>STATE MONIES:</b>				
APPORTIONMENT	\$20,063,125	\$21,500,182	\$1,437,057	7.2%
BEA ALLOC TO SPECIAL ED	\$663,996	\$605,710	(\$58,286)	-8.8%
LEVY EQUALIZATION	\$345,000	\$296,000	(\$49,000)	-14.2%
SPECIAL ED	\$3,748,661	\$4,082,836	\$334,175	8.9%
LAP	\$765,361	\$783,072	\$17,711	2.3%
DAYCARE	\$55,000	\$60,000	\$5,000	9.1%
MISC STATE	\$252,903	\$303,203	\$50,300	19.9%
BILINGUAL EDUCATION	\$319,927	\$329,483	\$9,556	3.0%
HIGHLY CAPABLE	\$66,723	\$70,345	\$3,622	5.4%
FOOD SERVICES	\$7,000	\$21,734	\$14,734	210.5%
KWRL	\$5,925,924	\$6,156,000	\$230,076	3.9%
<b>TOTAL STATE MONIES</b>	<b>\$32,213,620</b>	<b>\$34,208,565</b>	<b>\$1,994,945</b>	<b>6.2%</b>
<b>FEDERAL MONIES:</b>				
MISC FEDERAL GRANTS	\$500,000	\$500,000	\$0	0.0%
TITLE II - SCHOOL IMP	\$92,301	\$93,000	\$699	0.8%
FEDERAL SPECIAL ED	\$437,102	\$449,480	\$12,378	2.8%
VOC ED	\$13,000	\$13,000	\$0	0.0%
TITLE ONE	\$623,537	\$509,578	(\$113,959)	-18.3%
TITLE III - LEP	\$26,151	\$29,109	\$2,958	11.3%
ESSER FUNDS	\$1,732,645	\$2,231,113	\$498,468	28.8%
FOOD SERVICES	\$991,526	\$867,619	(\$123,907)	-12.5%
E-RATE	\$25,000	\$25,000	\$0	0.0%
USDA COMMODITIES	\$46,361	\$94,589	\$48,228	104.0%
<b>TOTAL FEDERAL MONIES</b>	<b>\$4,487,623</b>	<b>\$4,812,488</b>	<b>\$324,865</b>	<b>7.2%</b>
<b>REV FROM OTH DISTRICTS/AGENCIES:</b>				
KWRL	\$855,813	\$1,204,598	\$348,785	40.8%
FROM RSD/LCSD FOR SPED PGMS	\$123,000	\$124,780	\$1,780	1.4%
NON-HIGH(GREEN MTN)	\$25,000	\$15,000	(\$10,000)	-40.0%
FROM ESD/PRIVATE FOUNDATIONS	\$37,000	\$60,000	\$23,000	62.2%
<b>TOTAL FROM OTHER DISTRICTS</b>	<b>\$1,040,813</b>	<b>\$1,404,378</b>	<b>\$363,565</b>	<b>34.9%</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>\$43,663,307</b>	<b>\$47,026,813</b>	<b>\$3,363,506</b>	<b>7.7%</b>
<b>% INCREASE - BUDGETED REVENUE FROM 21-22 TO 22-23</b>			<b>7.7%</b>	



# 22-23 Budget General Fund Expenditures



Salaries and benefits account for 84% of total expenditures. This is up from 81% last year, due to large IPD increases, SBB increases and increases in certificated and classified staffing.

## 22-23 Budget 20-21 Actual, 21-22 Budget and 22-23 Budget Comparison – By Object

	20-21 ACTUAL 2021	21-22 BUDGET 2022	22-23 PROPOSED 2023	21-22 to 22-23	
				\$ CHANGE	% CHANGE
Salaries	\$22,064,684	\$24,819,985	\$27,555,652	\$2,735,667	11.0%
Benefits	10,620,062	11,264,767	12,177,256	912,489	8.1%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$32,684,746</b>	<b>\$36,084,752</b>	<b>\$39,732,908</b>	<b>\$3,648,156</b>	<b>10.1%</b>
Supplies, Resources, & Non-Cap	\$2,184,450	\$2,613,892	\$2,932,404	\$318,512	12.2%
Purchased Services	4,385,239	5,244,330	4,832,485	(411,845)	(7.9%)
Travel	7,838	55,850	65,900	10,050	18.0%
Capital Outlay	35,970	0	0	0	0.0%
All Other	0	0	0	0	0.0%
<b>TOTAL ALL OTHER</b>	<b>\$6,613,497</b>	<b>\$7,914,072</b>	<b>\$7,830,789</b>	<b>(\$83,283)</b>	<b>(1.1%)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,298,244</b>	<b>\$43,998,824</b>	<b>\$47,563,697</b>	<b>\$3,564,873</b>	<b>8.1%</b>

Slide shows increases from budget year to budget year. Increases in Salaries include negotiated increases, larger than usual cost of living adjustments and certificated and classified staffing increases. The Benefit increase is larger than normal, as the SEBB monthly fee increased by 6% and we added a number of staff, which increased the benefits. Double digit increase in supplies due mainly to the increase to fuel prices (Budget increased from \$700,000 to \$1.2M). Purchased Services decreased as we are sending less special education students out of district (decrease of \$400,000) compared to last year. Travel budgets are back up to pre-pandemic levels.

## 22-23 Budget 20-21 Actual, 21-22 Budget and 22-23 Budget Comparison – By Program

	20-21 ACTUAL	21-22 BUDGET		22-23 PROPOSED	21-22 TO 22-23	
	2021	2022	% chg	2023	\$ CHANGE	% CHANGE
<b>EXPENDITURES</b>						
Regular Instruction	\$18,974,522	\$19,405,019	2.3%	\$20,594,815	\$1,189,796	6.1%
Federal Special Purpose Funding	185,196	1,529,176	725.7%	1,937,829	408,653	26.7%
Special Education Instruction	5,292,827	5,745,712	8.6%	6,255,262	509,550	8.9%
Vocational Education Instruction	691,657	728,392	5.3%	793,731	65,339	9.0%
Skills Center Instruction	0	0		0	0	
Compensatory Education Instruction	2,022,546	2,198,253	8.7%	2,097,867	(100,386)	(4.6%)
Other Instructional Programs	215,663	599,791	178.1%	592,085	(7,706)	(1.3%)
Community Services	455,134	568,407	24.9%	585,650	17,243	3.0%
Support Services	11,460,699	13,224,074	15.4%	14,706,458	1,482,384	11.2%
<b>TOTAL EXPENDITURES</b>	<b>\$39,298,244</b>	<b>\$43,998,824</b>	<b>12.0%</b>	<b>\$47,563,697</b>	<b>\$3,564,873</b>	<b>8.1%</b>

Almost all programs are increased due to increased salaries and benefits districtwide. The ESSER funds are the reason for the large increase in Federal Special Purpose funding. These funds continue to fund COVID testing and tracking, technology staff to maintain the increased number of devices, additional mental health services, curriculum and technology supplies and additional academic supports, professional development for staff, support for the Dual Language Program and a position hired specifically to support our Unaccompanied Youth. These funds will also be used for additional Special Education staff in the most severe classrooms at WMS and WHS (Diverse Support Program also referred to as DSP), the Deans that have been added all of the brick and mortar schools (except Yale), and additional professional development for staff. In addition to the COLA increases, Special Education increases due to increased classified staffing

## 22-23 Budget – Expenditures by Activity

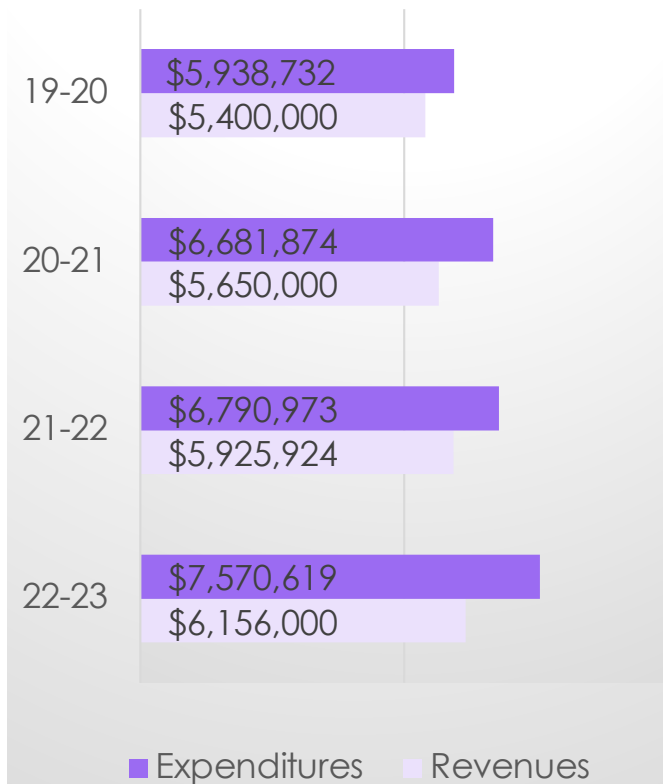
<b>EXPENDITURE BY ACTIVITY</b>	<b>21-22 BUDGET</b>	<b>22-23 BUDGET</b>	<b>VARIANCE</b>	
	<b>EXPENDITURES</b>	<b>EXPENDITURES</b>		
BOARD OF DIRECTORS	133,500.00	153,000.00	19,500.00	14.6%
SUPERINTENDENT'S OFFICE	450,609.00	489,690.00	39,081.00	8.7%
BUSINESS OFFICE	445,481.00	484,455.00	38,974.00	8.7%
HUMAN RESOURCES	234,838.00	268,061.00	33,223.00	14.1%
COMMUNICATIONS	65,000.00	65,000.00	-	0.0%
SUPERVISION	762,107.00	1,275,661.00	513,554.00	67.4%
MEDIA/LEARNING RES	348,762.00	327,417.00	(21,345.00)	-6.1%
PRINCIPAL'S OFFICE	2,395,786.00	2,148,935.00	(246,851.00)	-10.3%
GUIDANCE - COUNSELING	969,366.00	1,038,883.00	69,517.00	7.2%
SAFETY	29,423.00	78,653.00	49,230.00	167.3%
HEALTH/PSYCH	1,225,251.00	1,346,057.00	120,806.00	9.9%
TEACHING	22,596,260.00	24,519,577.00	1,923,317.00	8.5%
EXTRACURRICULAR	662,837.00	703,203.00	40,366.00	6.1%
PTYMT TO OTHER DISTRICTS	18,000.00	15,000.00	(3,000.00)	-16.7%
INSTRUCTIONAL PROF DEV	440,170.00	546,951.00	106,781.00	24.3%
INSTRUCTIONAL TECHNOLOGY	174,752.00	100,500.00	(74,252.00)	-42.5%
CURRICULUM	606,854.00	331,936.00	(274,918.00)	-45.3%
PROF LEARNING - STATE	242,440.00	273,825.00	31,385.00	12.9%
FOOD SERVICE - SUPERVISION	10,500.00	8,500.00	(2,000.00)	-19.0%
FOOD SERVICE - FOOD	46,361.00	94,586.00	48,225.00	104.0%
FOOD SERVICE OPERATIONS	1,110,961.00	1,241,499.00	130,538.00	11.8%
KWRL ADMINISTRATION	809,288.00	875,094.00	65,806.00	8.1%
OPERATING BUSES	5,371,128.00	6,010,849.00	639,721.00	11.9%
MAINT OF SCHOOL BUSES	735,560.00	789,157.00	53,597.00	7.3%
TRANSPORTATION - INSURANCE	140,000.00	146,000.00	6,000.00	4.3%
TRANSPORTATION TRANSFER	(265,000.00)	(259,000.00)	6,000.00	-2.3%
MAINT/CUST - SUPERVISION	232,526.00	218,486.00	(14,040.00)	-6.0%
GROUPS CARE/MAINT	236,892.00	241,771.00	4,879.00	2.1%
OPERATION OF PLANT	1,432,839.00	1,495,801.00	62,962.00	4.4%
MAINT OF PLANT	461,147.00	609,308.00	148,161.00	32.1%
UTILITIES/SECURITY/INSURANCE	1,020,300.00	1,022,600.00	2,300.00	0.2%
INFORMATION SYSTEMS	634,113.00	668,700.00	34,587.00	5.5%
PRINTING	125,000.00	130,000.00	5,000.00	4.0%
MOTOR POOL	25,500.00	29,500.00	4,000.00	15.7%
PUBLIC ACTIVITIES	70,269.00	70,564.00	295.00	0.4%
TRANSFER TO CPF/DSF/TVF	158,265.00	118,265.00	(40,000.00)	-25.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,157,085.00</b>	<b>\$ 47,678,484.00</b>	<b>\$ 3,521,399.00</b>	<b>8.0%</b>

# Uses of Levy/Enrichment Funds

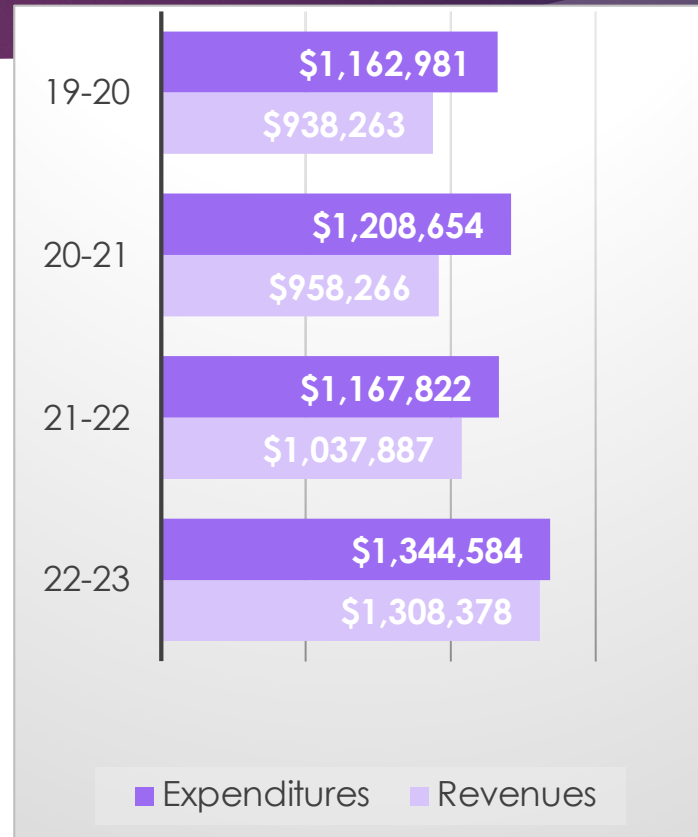
Expenditure Type	Enrichment Funds 2022-2023
Certificated Salaries	\$ 518,000
Classified Salaries	\$1,422,000
Administrator Salaries	\$ 454,000
Benefits	\$1,125,000
MSOCS (Materials/Supplies/Operating Costs)	\$ 250,000
Extracurricular	\$ 703,000
Special Education	\$ 970,000
WCC	\$ 74,000
Family Resource Coordinator	\$ 15,000
To/From Transportation	\$ 470,000
KWRL Bus Purchase/Capital Allocation	\$ 118,000

# 22-23 Budget Transportation & Food Service

## Transportation Revenues/Expend



## Food Service Revenues/Expend



Revenues only include the state-funded revenues. We also receive payments from the other districts. Woodland's portion of KWRL for 22-23 is \$500,102 plus \$118,265 for bus purchases

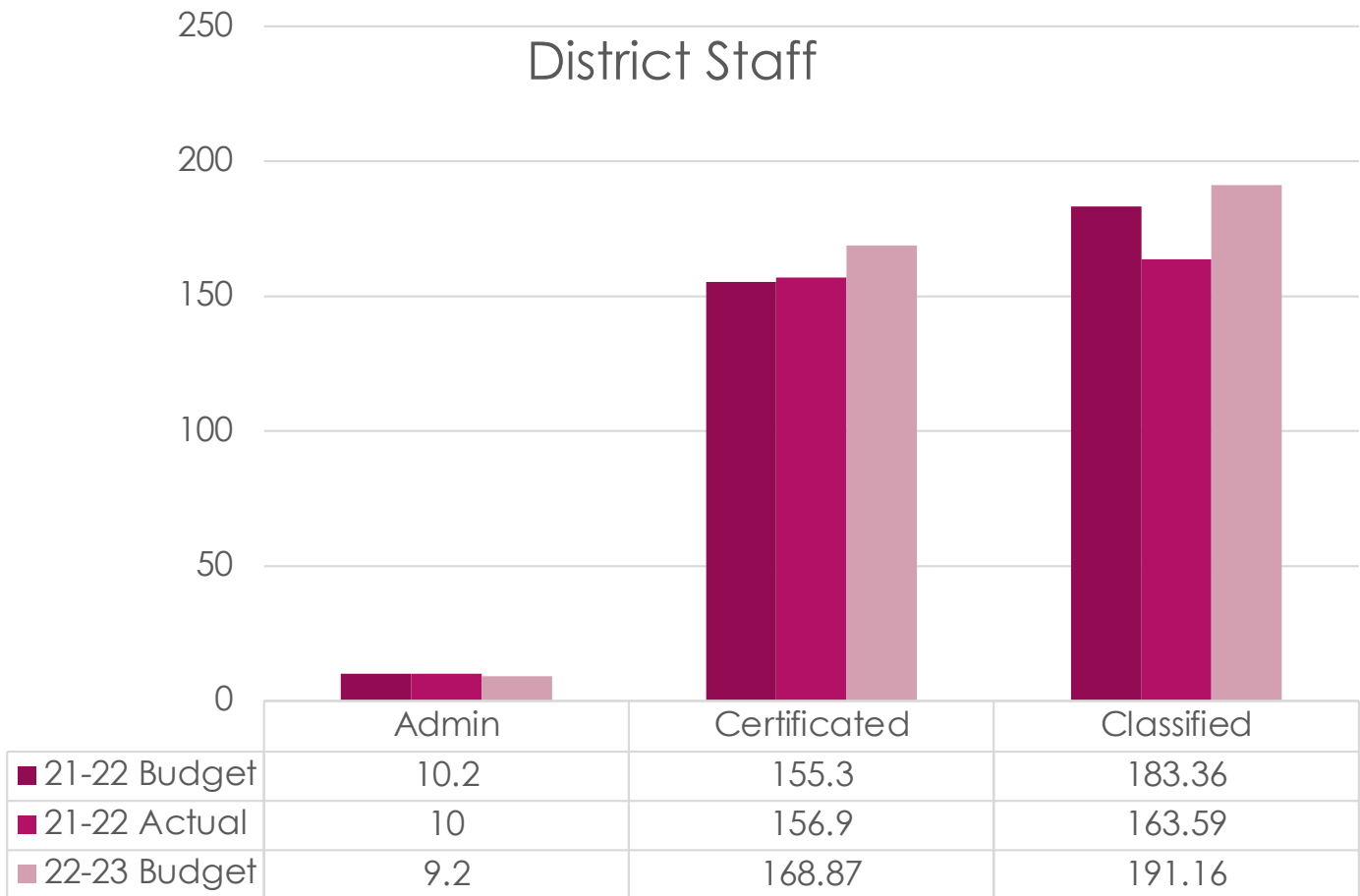
22-23 Food Service cost is approximately \$36,000 in comparison with the previous year budgeted cost of \$129,000. It was time to rebid and our current vendor decreased our per meal cost by \$.10 and we are getting approx. \$35,000 in Supply Chain Assistance funds.



## 22-23 Budget Before and After School Care

- ▶ For many years, the WCC programs have provided opportunities for parents and students in a small community without many daycare options for families.
- ▶ The programs served about 120 families throughout the year at Columbia and North Fork. They also provide summer care at Columbia.
- ▶ The WCC program is licensed by the state and able to provide options for low-income families.
- ▶ Daycare programs are budgeted to run at a loss of \$74,000 for 22-23 (in comparison with \$104,000 in 21-22). Opening NFES added one additional staff and the full benefits for that staff member. Missy has applied for a received a number of grants from DSHS and the Cowlitz Tribe and if any grants are awarded this number will decrease.

# 22-23 Budget Staff Changes



Admin Staff decreased as the K-4 shared Asst Principal was not effective.

Certificated Staffing changes include increases in school Deans (4), Sped PK, RR and DSP (4), ELL (2), CES Classroom (1), TEAM High, CTE (Early Childhood and Careers in Ed .8) and Transitional KG (1). We did have a decrease in the LRA staff as one of the teachers is taking a leave and we did not replace the position.

Classified 21-22 budget vs actual shows approximately 20 FTE budgeted, but not filled. This was almost all in Special Education paras and bus drivers. The positions are included in the budget for 22-23, including additional positions (2 for the new NFES PK, for example). There is also an additional maintenance position and a Tech position (added in 21-22, but not in the budget) in the 22-23 budget.



# Other Funds

CAPITAL PROJECTS

DEBT SERVICE

ASB

TRANSPORTATION VEHICLE



# CAPITAL PROJECTS FUND

▶ Beginning Fund Balance	\$ 700,000
▶ Revenues/Other Financing Source	\$ 672,000
▶ Expenditures/Financial Uses	<u>\$1,100,000</u>
▶ Ending Fund Balance	\$ 272,000

# DEBT SERVICE FUND

▶ Beginning Fund Balance	\$ 1,623,000
▶ Revenues/Other Financial Source	\$ 3,588,276
▶ Expenditures/Other Financial Uses	<u>\$ 3,663,000</u>
▶ Ending Fund Balance	\$ 1,548,276

Debt Outstanding 9/1/22 = \$47,160,000

# ASB FUND

ASB funds are for the extracurricular benefit of the students. Their involvement in the decision-making process is an integral part of associated student body government.

Beginning Fund Balance	\$ 280,000
Revenues	\$ 384,250
Expenditures	<u>\$ 390,000</u>
Ending Fund Balance	\$ 274,250

# TRANSPORTATION VEHICLE FUND

This fund is used to replace buses for the KWRL Cooperative districts. Revenue comes from the State (in the form of depreciation payments), interest earned on the investments and the annual payments made by the four member districts (Kalama, Woodland, Ridgefield and La Center) to cover options and buses necessary for growth..

Beginning Fund Balance	\$ 3,680,000
Revenues	\$ 1,305,000
Expenditures	<u>\$ 2,000,000</u>
Ending Fund Balance	\$ 2,985,000