

**2017-18 BUDGETED SOURCES/USES AND ENDING FUND BALANCE**

APPORTIONMENT CLASSIFICATION	PROJ 17-18 FUNDING	PROJ 17-18 EXPEND	LEVY/MISC REVENUE REQ'D TO FUND PGMS
<b>BASIC EDUCATION</b>			
<b>SCHOOL GENERATED - SALARIES</b>			
Cert instructional Salaries	6,317,408	6,812,510	(495,102)
Cert Admin Salaries	423,842	659,117	(235,275)
Classified Salaries	855,184	1,136,276	(281,092)
Substitutes	65,139	201,650	(136,511)
BEA Running Start	394,226	368,435	25,791
<b>DISTRICT GENERATED - SALARIES</b>			
Class - Facilities/Maint/Grounds	154,050	1,085,412	(931,362)
Class - Technology Staff	45,083	228,899	(183,816)
Class - Central Administration	205,729	516,744	(311,015)
Certificated - Central Administration	130,418	413,963	(283,545)
<b>PAYROLL INSURANCE/TAXES/BENEFITS</b>			
Certificated/Classified	3,562,657	4,767,330	(1,204,673)
<b>MSOC (MATERIALS/SUPPLIES/OPER COSTS)</b>			
Technology	298,227	224,000	74,227
Utilities/Insurance	746,485	881,200	(134,715)
Curriculum/Building MSOC's/Prof Dev	1,055,775	991,980.00	63,795
Facilities Maintenance	369,797	412,274	(42,477)
Districtwide Support	256,196	416,425	(160,229)
<b>CAREER AND TECHNICAL ED</b>			
<b>HIGH SCHOOL CTE</b>			
Cert Instructional Salaries	256,835	280,453	(23,618)
Cert Admin Salaries	22,698	10,325	12,373
Classified Salaries	49,664	26,317	23,347
Cert/Class Benefits	144,002	124,344	19,658
Running Start	22,378	20,914	1,464
Substitutes	2,694	4,800	(2,106)
MSOC (Mat'l's/Supplies/Oper Costs)	125,121	63,500	61,621
	623,392	530,653	92,739
<b>MIDDLE SCHOOL CTE</b>			
Cert Instructional Salaries	30,245	50,488	(20,243)
Cert Admin Salaries	2,663	4,808	(2,145)
Classified Salaries	5,811	-	5,811
Cert/Class Benefits	16,932	19,362	(2,430)
Substitutes	317	-	317
MSOC (Mat'l's/Supplies/Oper Costs)	14,720	14,000	720
	70,688	88,658	(17,970)
<b>TOTAL ALE</b>	<b>854,157</b>	<b>386,726</b>	<b>467,431</b>
<b>TOTAL DROPOUT REENGAGEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPORTIONMENT</b>	<b>16,428,453</b>		<b>16,428,453</b>
Less Sped Apportionment	(443,404)		(443,404)
Less Prior Year Adjustment	-		-
Less State Forest	-		-
<b>TOTAL ADJUSTED APPORTIONMENT</b>	<b>15,985,049</b>		<b>15,985,049</b>
<b>OTHER PROGRAMS</b>			
EXTRACURRICULAR	-	521,353	(521,353)
SPECIAL EDUCATION (State and Federal)	3,359,912	4,128,676	(768,764)
REMEDIATION (State and Federal)	1,075,274	1,059,436	15,838

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BILINGUAL (State and Federal)	214,595	213,598	997
CTE - Federal	13,804	13,804	-
TITLE II - Federal	81,840	80,660	1,180
OTHER FEDERAL (Admin Match/Fed Forest)	490,000	450,000	40,000
HIGHLY CAPABLE	53,232	44,039	9,193
OTHER STATE PROGRAMS (Nat'l Board/TPEP)	94,800	91,234	3,566
DAYCARE PROGRAMS	136,000	138,103	(2,103)
FOOD SERVICE	859,666	995,408	(135,742)
TRANSPORTATION-WOODLAND TO/FROM	1,744,078	4,484,602	(2,740,524)
GIFTS/DONATIONS	60,000	60,000	-
<b>MISCELLANEOUS REVENUES</b>			
LEVY/TIMBER EXCESS	4,185,768		4,185,768
LEVY EQUALIZATION	1,073,165		1,073,165
INVESTMENT EARNINGS	7,000		7,000
KRL FIELD TRIP/EXTRACURRICULAR REIMB	183,000	171,000	12,000
KRL UTIL/ADMIN REIMB	65,370	33,500	31,870
KRL TO/FROM	2,532,066	65,981	2,466,085
NON-HIGH PAYMENT FROM GREEN MTN	19,000		19,000
TUITION/FEES	44,500		44,500
E-RATE	25,000		25,000
OTHER LOCAL REVENUES	101,700		101,700
STATE FOREST FUNDS	-		-
OPERATING TRANSFER	300,000	122,881	177,119
<b>TOTAL SOURCES/USES</b>	<b>32,704,819</b>	<b>32,796,527</b>	<b>(91,708)</b>
FUND BALANCE 9/1/17	2,676,560		
BUDGETED REVENUES	32,704,819		
BUDGETED EXPENDITURES	32,796,527		
BUDGETED FUND BAL 8/31/18	2,584,852		
BUDGETED INC/(DEC) IN FB	(91,708)		

## REVENUE COMPARISON - 16-17 BUDGET TO 17-18 BUDGET

2016-2017 ACTUAL AVG FTE 2363 AVG FTE	16-17 BDGT REVENUES 2276	17-18 BDGT REVENUES 2389	DOLLAR VARIANCE	PERCENT VARIANCE	
<b>LOCAL MONIES:</b>					
LOCAL PROPERTY TAX	\$3,967,108	\$4,185,768	\$218,660	6%	1
MISC TUITION & FEES	\$40,500	\$44,500	\$4,000	10%	
DAYCARE/FAC USE	\$114,500	\$147,200	\$32,700	29%	2
FOOD SERVICE FEES	\$243,733	\$254,209	\$10,476	4%	
INVESTMENT EARNINGS	\$4,000	\$7,000	\$3,000	75%	
FINES & DAMAGES	\$500	\$0	(\$500)	-100%	
GIFTS/DONATIONS	\$40,000	\$60,000	\$20,000	50%	
MISC OTHER	\$17,500	\$45,500	\$28,000	160%	
<b>TOTAL LOCAL MONIES</b>	<b>\$4,427,841</b>	<b>\$4,744,177</b>	<b>\$316,336</b>	<b>7%</b>	
<b>STATE MONIES:</b>					
APPORTIONMENT	\$14,369,569	\$15,985,049	\$1,615,480	11%	3
BEA ALLOC TO SPECIAL ED	\$335,447	\$443,404	\$107,957	32%	3
LEVY EQUALIZATION	\$960,457	\$1,073,165	\$112,708	12%	
SPECIAL ED	\$2,005,721	\$2,479,382	\$473,661	24%	3
LAP	\$515,648	\$519,938	\$4,290	1%	
MISC STATE	\$121,687	\$114,800	(\$6,887)	-6%	4
BILINGUAL EDUCATION	\$178,412	\$191,588	\$13,176	7%	3
HIGHLY CAPABLE	\$22,759	\$53,232	\$30,473	134%	5
FOOD SERVICES	\$10,000	\$11,880	\$1,880	19%	
KWRL	\$3,599,760	\$3,970,000	\$370,240	10%	6
<b>TOTAL STATE MONIES</b>	<b>\$22,119,460</b>	<b>\$24,842,438</b>	<b>\$2,722,978</b>	<b>12%</b>	
<b>FEDERAL MONIES:</b>					
MISC FEDERAL GRANTS	\$480,000	\$490,000	\$10,000	2%	
TITLE II - SCHOOL IMP	\$48,000	\$81,840	\$33,840	71%	7
FEDERAL SPECIAL ED	\$390,281	\$402,126	\$11,845	3%	
VOC ED	\$14,000	\$13,804	(\$196)	-1%	
TITLE ONE	\$684,278	\$555,336	(\$128,942)	-19%	8
TITLE III - LEP	\$21,000	\$23,007	\$2,007	10%	
FOOD SERVICES	\$513,788	\$528,577	\$14,789	3%	
E-RATE	\$28,000	\$50,000	\$22,000	79%	9
USDA COMMODITIES	\$58,866	\$65,000	\$6,134	10%	
<b>TOTAL FEDERAL MONIES</b>	<b>\$2,238,213</b>	<b>\$2,209,690</b>	<b>(\$28,523)</b>	<b>-1%</b>	
<b>REV FROM OTH DISTRICTS/AGENCIES:</b>					
KWRL	\$350,292	\$554,514	\$204,222	58%	10
FROM THE ESD/DIST FOR SPED PGMS	\$61,838	\$35,000	(\$26,838)	-43%	11
NON-HIGH(GREEN MTN)	\$15,000	\$19,000	\$4,000	27%	12
<b>TOTAL FROM OTHER DISTRICTS</b>	<b>\$427,130</b>	<b>\$608,514</b>	<b>\$181,384</b>	<b>42%</b>	
<b>OTHER FINANCING SOURCES</b>	<b>\$250,000</b>	<b>\$300,000</b>	<b>\$50,000</b>	<b>20%</b>	
<b>TOTAL DISTRICT REVENUE</b>	<b>\$29,462,644</b>	<b>\$32,704,819</b>	<b>\$3,242,175</b>	<b>-</b>	

% INCREASE - BUDGETED REVENUE FROM 2016-17 TO 2017-18 11.0%

**FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:**

- 1 Increase to levy, per resolution and increased Levy Equalization
- 2 WCC participation has increased, as well as DSHS qualified students (approx 20% of total revenues)
- 3 Significant increase in basic, special ed and ELL enrollment from 16-17 budget (not significant over actual)
- 4 No longer receiving TPEP funds (funds from state for training on the new certificated evaluation system)
- 5 Legislative changes to how Hi-C is calculated resulted in big increases to program revenues
- 6 Funding is based on prior year expenditures and 16-17 resulted in increased expenditures, due to increased staff and and increased routes in all districts and areas
- 7 New block grant and increase to Title II (Teacher Quality and Training) program
- 8 Allocation decrease of approximately \$42,000 and not carrying over large amount from 16-17 funds on supplemental education services (tutoring) at WIS.
- 9 Working with ESD erate coordinator we have been able to get erate for tech (not just telecommunications)
- 10 Big increase in expenditures from prior year, but always want to be conservative when estimating transportation revenue. This results in a much larger unfunded amount and increased payments from Kalama, LaCenter and Ridgefield.
- 11 Represents amounts from ESD/LaCenter/Ridgefield SD for Partners in Transition program. The total number of students decreased from 3 students from out of district to 2 students from out of district
- 12 Bringing Jody on as the Registrar, she knows all about the addresses that fall under Green Mountain SD and she found about 5 students that we did not realize were from Green Mountain.

**EXPENDITURE COMPARISONS - 16-17 BUDGET TO 17-18 BUDGET**

EXPENDITURE BY OBJECT	16-17 BUDGET		17-18 BUDGET		VARIANCE	
		EXPENDITURES		EXPENDITURES		
CERTIFICATED SALARIES		10,354,599		10,800,038	445,439	4.3% 1
CLASSIFIED SALARIES		6,471,477		7,404,022	932,545	14.4% 1
EMPLOYEE BENEFITS		7,486,914		8,448,299	961,385	12.8% 1
SUPPLIES & MATERIALS		1,602,541		1,768,825	166,284	10.4%
CONTRACTUAL SERVICES		3,682,494		4,117,112	434,618	11.8%
TRAVEL		59,350		53,350	(6,000)	-10.1%
CAPITAL OUTLAY		13,000		82,000	69,000	530.8% 1
TFR FOR BUS/DEBT/CPF SINKING		-		122,881	122,881	100.0% 1
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>29,670,375</b>	<b>\$</b>	<b>32,796,527</b>	<b>\$ 3,126,152</b>	<b>10.5%</b>
<b>EXPENDITURE BY ACTIVITY</b>						
BOARD OF DIRECTORS		99,250.00		128,825.00	29,575.00	29.8%
SUPERINTENDENT'S OFFICE		314,695.00		375,218.00	60,523.00	19.2%
BUSINESS OFFICE		362,046.00		401,755.00	39,709.00	11.0%
HUMAN RESOURCES		155,661.00		189,398.00	33,737.00	21.7%
COMMUNICATIONS		62,000.00		60,000.00	(2,000.00)	-3.2%
SUPERVISION/CURRICULUM		748,105.00		905,502.00	157,397.00	21.0%
MEDIA/LEARNING RES		240,227.00		245,342.00	5,115.00	2.1%
PRINCIPAL'S OFFICE		1,538,715.00		1,727,608.00	188,893.00	12.3%
GUIDANCE - COUNSELING		526,231.00		623,656.00	97,425.00	18.5%
SAFETY		24,485.00		22,777.00	(1,708.00)	-7.0%
HEALTH/PSYCH		758,440.00		763,408.00	4,968.00	0.7%
TEACHING		14,972,770.00		16,487,349.00	1,514,579.00	10.1%
EXTRACURRICULAR		494,874.00		521,353.00	26,479.00	5.4%
PTYMT TO OTHER DISTRICTS		391,200.00		207,000.00	(184,200.00)	-47.1% 3
INSTRUCTIONAL PROF DEV		477,808.00		450,182.00	(27,626.00)	-5.8%
INSTRUCTIONAL TECHNOLOGY		84,000.00		124,842.00	40,842.00	48.6% 4
CURRICULUM		329,709.00		321,135.00	(8,574.00)	-2.6%
FOOD SERVICE - SUPERVISION		14,156.00		15,427.00	1,271.00	9.0%
FOOD SERVICE - FOOD		58,866.00		65,000.00	6,134.00	0.0%
FOOD SERVICE OPERATIONS		874,324.00		914,981.00	40,657.00	4.7%
KWRL ADMINISTRATION		494,874.00		629,533.00	134,659.00	27.2%
OPERATING BUSES		2,937,550.00		3,415,055.00	477,505.00	16.3%
MAINT OF SCHOOL BUSES		472,941.00		558,515.00	85,574.00	18.1%
TRANSPORTATION - INSURANCE		87,500.00		93,000.00	5,500.00	6.3%
TRANSPORTATION TRANSFER		(2,499,640.00)		(211,500.00)	2,288,140.00	-91.5% 5
MAINT/CUST - SUPERVISION		183,944.00		194,103.00	10,159.00	5.5%
GROUPS CARE/MAINT		151,269.00		156,662.00	5,393.00	3.6%
OPERATION OF PLANT		1,182,562.00		1,290,083.00	107,521.00	9.1%
MAINT OF PLANT		377,185.00		425,055.00	47,870.00	12.7%
UTILITIES/SECURITY/INSURANCE		871,800.00		914,700.00	42,900.00	4.9% 6
INFORMATION SYSTEMS		440,685.00		446,701.00	6,016.00	1.4%
PRINTING		103,000.00		105,000.00	2,000.00	1.9%
MOTOR POOL		25,500.00		25,000.00	(500.00)	-2.0%
PUBLIC ACTIVITIES		2,313,640.00		80,981.00	(2,232,659.00)	100.0% 5
TRANSFER TO CPF/DSF/TVF		20,000.00		122,881.00	102,881.00	514.4% 7
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>29,690,372.00</b>	<b>\$</b>	<b>32,796,527.00</b>	<b>\$ 3,106,155.00</b>	<b>10.5%</b>

Many activity areas are increased due to the salary and benefit increases discussed in the powerpoint. Here are some explanations that are not salary and benefit related.

- 1 See explanations in Budget Highlights slide
- 2 Increased audit, election and attorney's fees based upon history.
- 3 Change in accounting practice. Payments to ESD for Quest Academy (approx \$300,000) were incorrectly budgeted here last year.
- 4 Increases to tech expenditures as a result of additional erate reimbursement received. Also adjusted tech expenditures to fall more heavily under Instructional Technology, per historical expenditures
- 5 Discussions with OSPI and SAO resulted in a change in accounting practice regarding KWRL and to/from transportation. Last budget year a transfer was made from program 99 (Transportation) and this year we settled on the correct accounting practice, with all to/from expenditures staying in program 99 (not just Woodland's portion)
- 6 Additional capacity added in utilities
- 7 \$350,000 KWRL annual bus allocation has been reinstated now that all capital expenditures for Paradise Point are caught up