

WOODLAND SCHOOL DISTRICT 2017-2018 BUDGET SUMMARY

Presented by:

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Executive Director of Business Services

Historical Fund Balance Summary

- History of total fund balance at year-end, percentage of budgeted expenditures and Budgeted increase or decrease to fund balance

Year Ended	FB as a % of Expend	Budgeted Expenditures	Total Fund Balance	Budgeted Inc/(Dec) to FB
2011	11.8%	\$ 20,707,518.00	\$ 2,436,449	\$ 0
2012	14.1%	\$ 21,029,248.00	\$ 2,967,227	\$ (220,000)
2013	11.8%	\$ 21,251,166.00	\$ 2,515,483	\$ (121,877)
2014	11.8%	\$ 23,652,108.00	\$ 2,785,917	\$ 0
2015	11.3%	\$ 25,096,872.00	\$ 2,842,390	\$ 0
2016	10.4%	\$ 27,794,132.00	\$ 2,900,000	\$ (118,362)
2017	9.8%	\$ 29,670,373.00	\$ 2,900,000	\$ (197,529)
2018	7.4%	\$ 32,673,646.00	\$ 2,410,388	\$ (91,708)

2017-18 Budget Highlights

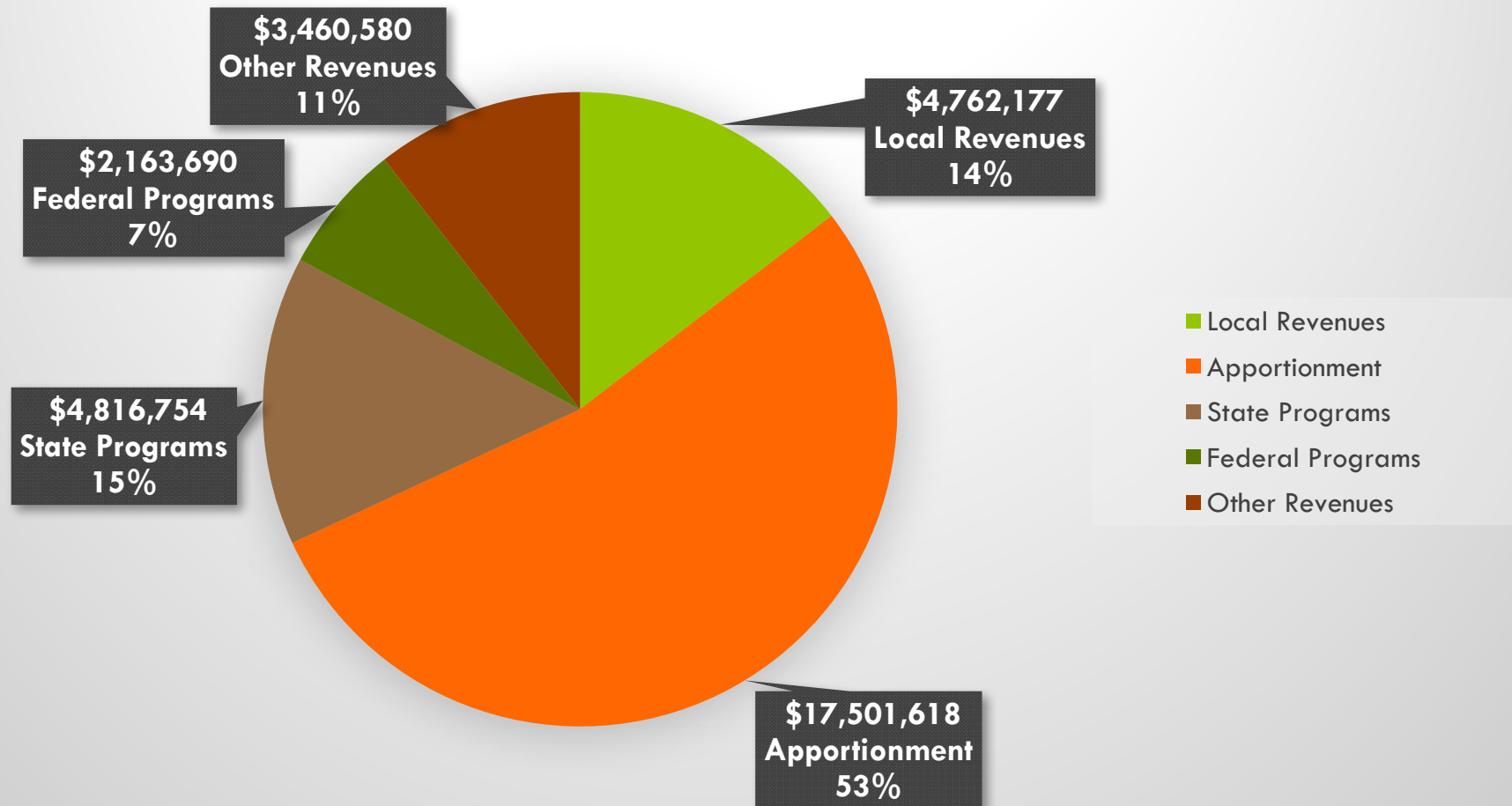
Item/Description	
Total Revenue Changes from 2016-17	10.2%
Local Property Tax/Levy Equalization Increase – increased levy	7.0%
Apportionment Increase (Revenue) – increased enrollment	10%
Special Ed Increase (Revenue) – increased enrollment and Safety Net Increase	25%
Title One Decrease (Revenue) – allocation decrease and no large carryover from PY	-19%
Hi-C/Misc Fed Increase – Leg change for Hi-C/New Federal grant increase in Title II	114%
KWRL (Revenue) – state allocation/unfunded increase to cover increased expenditures	15%
Total Expenditure Changes from 2016-17	6.3%
Certificated Salaries – State COLA, Increased Staff, Step Increases	4.3%
Classified Salaries – State COLA, Many New Positions, Step Increases	14.4%
Employee Benefits – State Allocation Increase, Retirement Rates Increase, New Positions	12.8%
Capital Outlay – Capacity for Maintenance Projects	530%
Human Resources Increase – Increased Staff (not in 15-16 Budget)	58.6%
Bus Payment – Reinstated Bus Purchase Payment	100.0%

2017-18 Budget Highlights - Continued

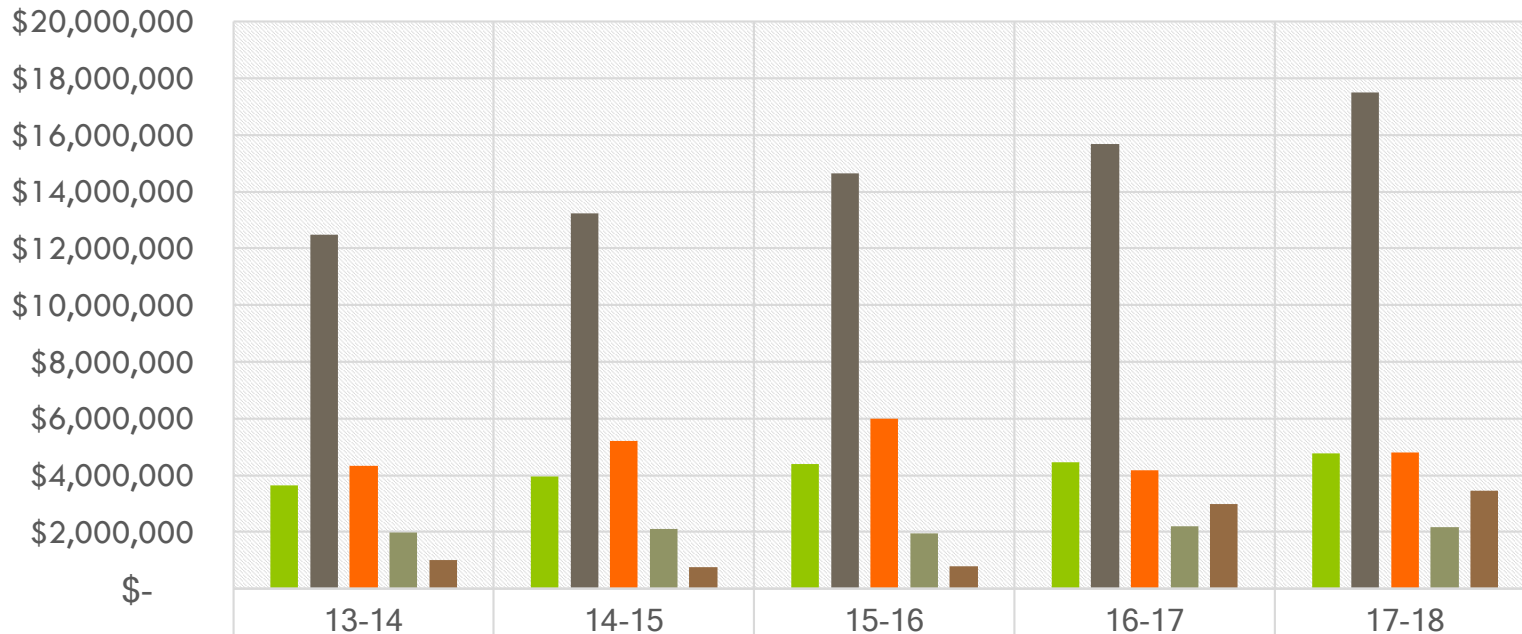
Item/Description	
Enrollment Increase from 16-17 Budget (2,276 to 2,389)	5.0%
Enrollment Increase from 16-17 Actual (2,363 to 2,389)	1.1%
Special Education Enrollment Increase from 16-17 Budget (280 to 324)	15.7%
Special Education Enrollment Increase from 16-17 Actual (310 to 324)	4.5%
Certificated Staff Increase of 3.5 FTE	2.3%
Classified Staff Increase of 17.3 FTE	11.6%
Certificated Retirement Percentage (District portion from 13.13% of pay to 15.2% of pay)	15.8% increase
Classified Retirement Percentage (District portion from 11.58% of pay to 13.48% of pay)	16.4% increase

General Fund Revenues – 17-18

GF Revenues and % of Total



Historical GF Revenues by Type

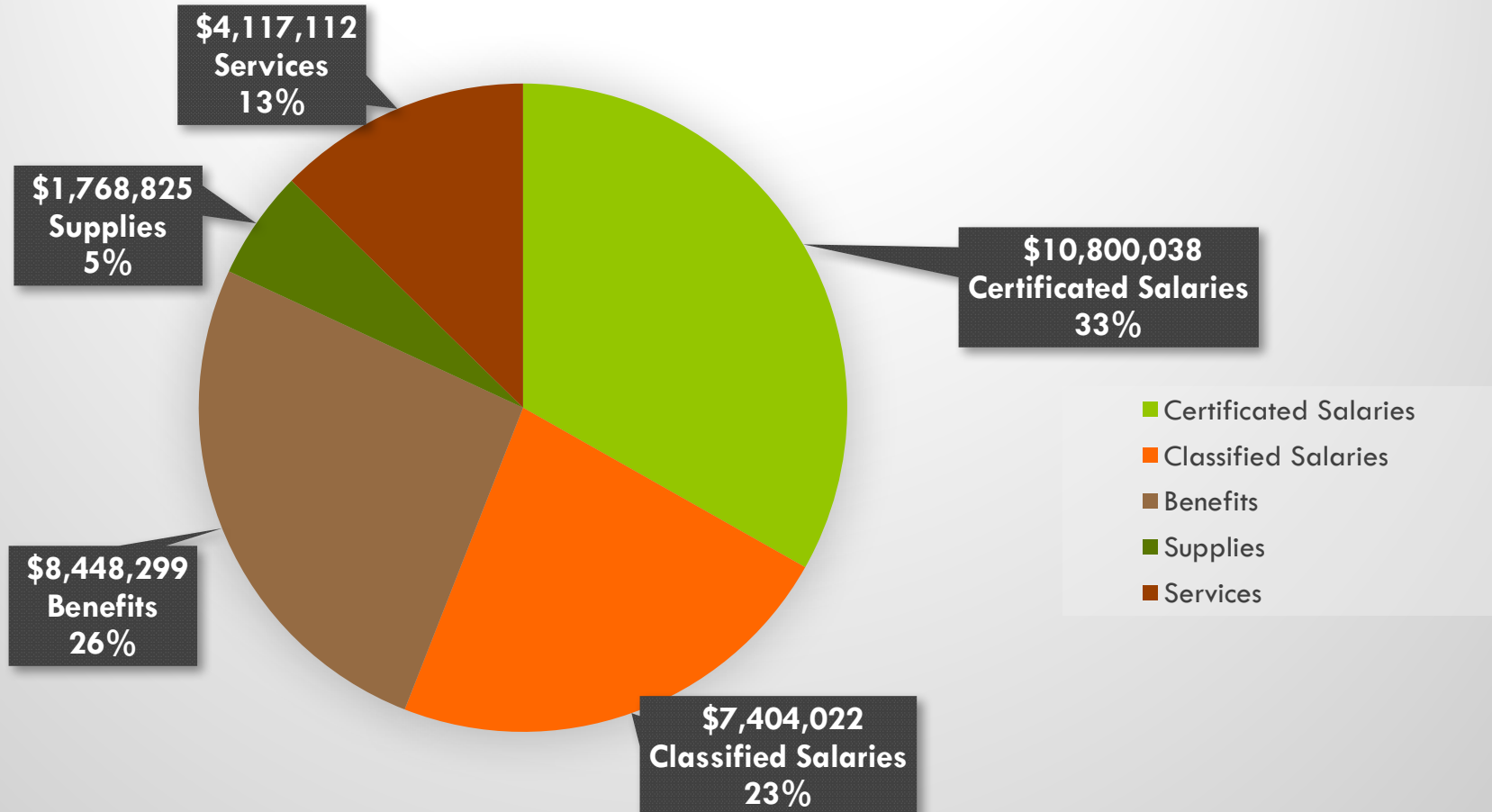


	13-14	14-15	15-16	16-17	17-18
Local Revenues	\$3,632,490	\$3,963,058	\$4,383,510	\$4,471,041	\$4,762,177
Apportionment	\$12,476,446	\$13,242,399	\$14,659,853	\$15,665,473	\$17,501,618
State Programs	\$4,346,091	\$5,205,687	\$6,008,004	\$4,164,587	\$4,816,754
Federal Programs	\$1,989,186	\$2,111,808	\$1,962,388	\$2,214,213	\$2,163,690
Other Revenues	\$1,000,280	\$751,572	\$789,666	\$2,977,530	\$3,460,580

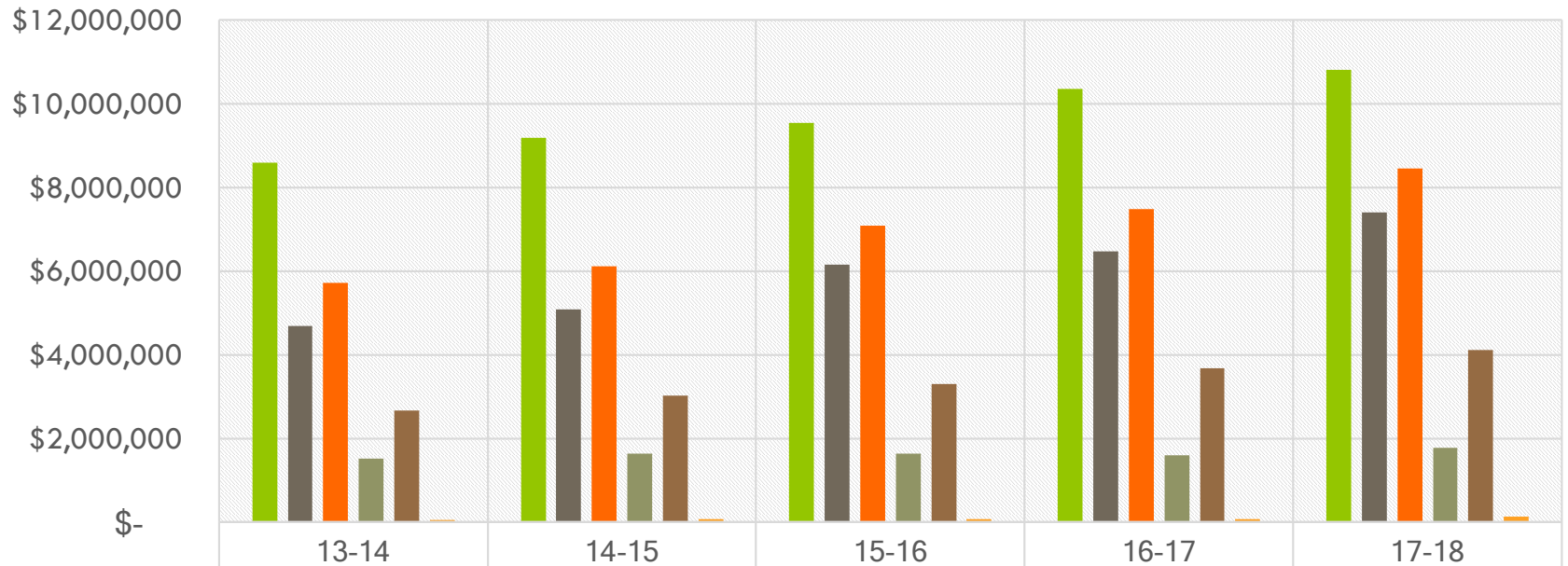
■ Local Revenues
 ■ Apportionment
 ■ State Programs
 ■ Federal Programs
 ■ Other Revenues

General Fund Expenditures – 17-18

GF Expend and % of Total



Historical Expenditures by Object



	13-14	14-15	15-16	16-17	17-18
Certificated Salaries	\$8,583,905	\$9,176,444	\$9,535,230	\$10,354,599	\$10,800,038
Classified Salaries	\$4,678,262	\$5,074,217	\$6,153,104	\$6,471,477	\$7,404,022
Benefits	\$5,722,387	\$6,117,373	\$7,088,344	\$7,486,914	\$8,448,299
Supplies	\$1,515,973	\$1,636,003	\$1,638,542	\$1,602,541	\$1,768,825
Services	\$2,668,612	\$3,020,984	\$3,306,659	\$3,682,494	\$4,117,112
Travel/Capital	\$57,969	\$71,850	\$72,250	\$72,350	\$135,530

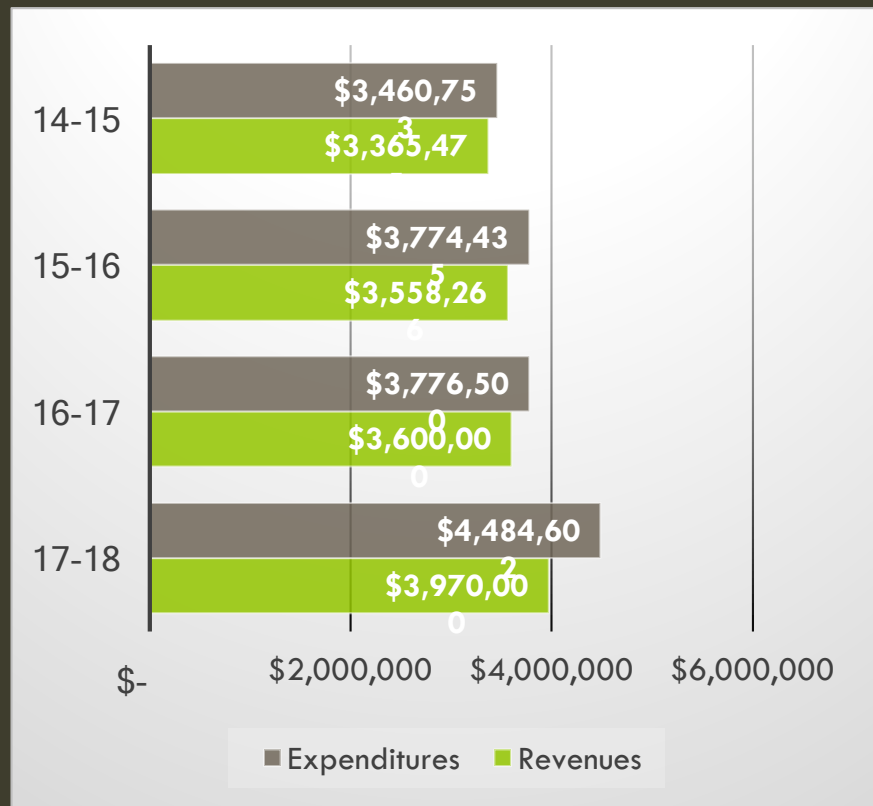
■ Certificated Salaries
 ■ Classified Salaries
 ■ Benefits
 ■ Supplies
 ■ Services
 ■ Travel/Capital

Levy Dollars

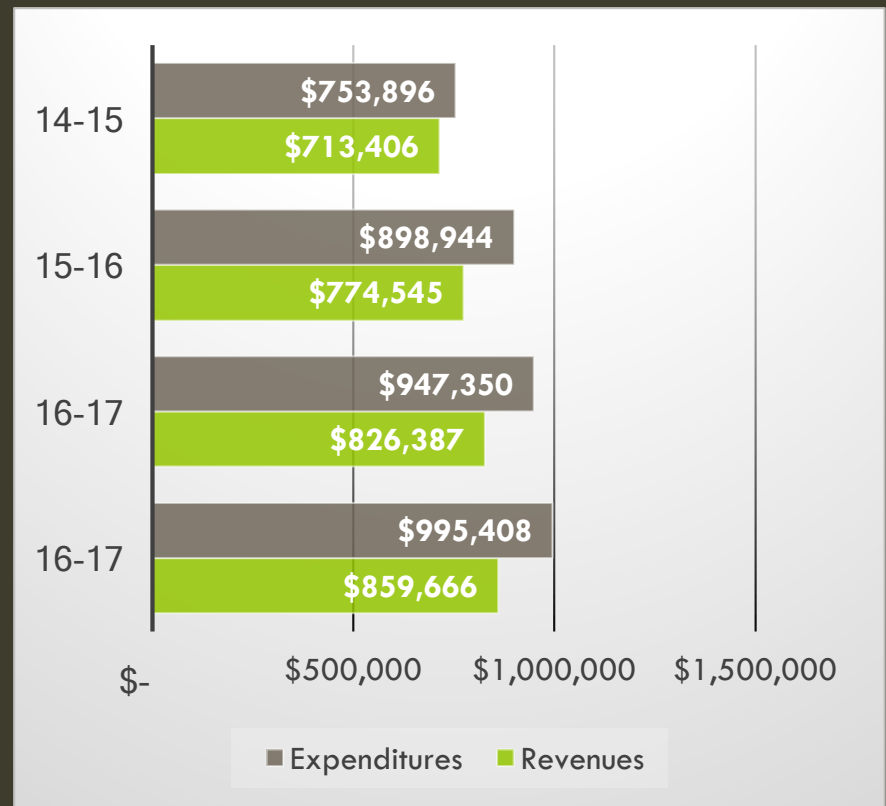
Expenditure Type	Levy Dollars 2015-2016	Levy Dollars 2016-2017	Levy Dollars 2017-2018
Certificated Salaries	\$ 775,920	\$ 904,000	\$ 495,100
Classified Salaries	\$1,501,760	\$ 1,527,170	\$ 1,707,285
Administrator Salaries	\$ 510,500	\$ 447,200	\$ 518,820
Benefits	\$1,082,395	\$ 1,265,900	\$ 1,204,670
MSOCS (Mat's/Supplies/Oper Costs)	\$ 462,530	\$ 129,035	\$ 199,399
Substitutes	\$ 52,220	\$ 71,000	\$ 136,510
Extracurricular	\$ 428,035	\$ 495,875	\$ 521,355
Special Education	\$ 350,170	\$ 695,100	\$ 752,925
Food Service Program	\$ 124,000	\$ 120,000	\$ 135,750
To/From Transportation	\$ 52,000	\$ 65,000	\$ 173,850
KWRL Bus Purchase	\$ 102,000	\$ 18,860	\$ 102,880

Transportation & Food Service

Transportation Revenues/Expend



Food Service Revenues/Expend

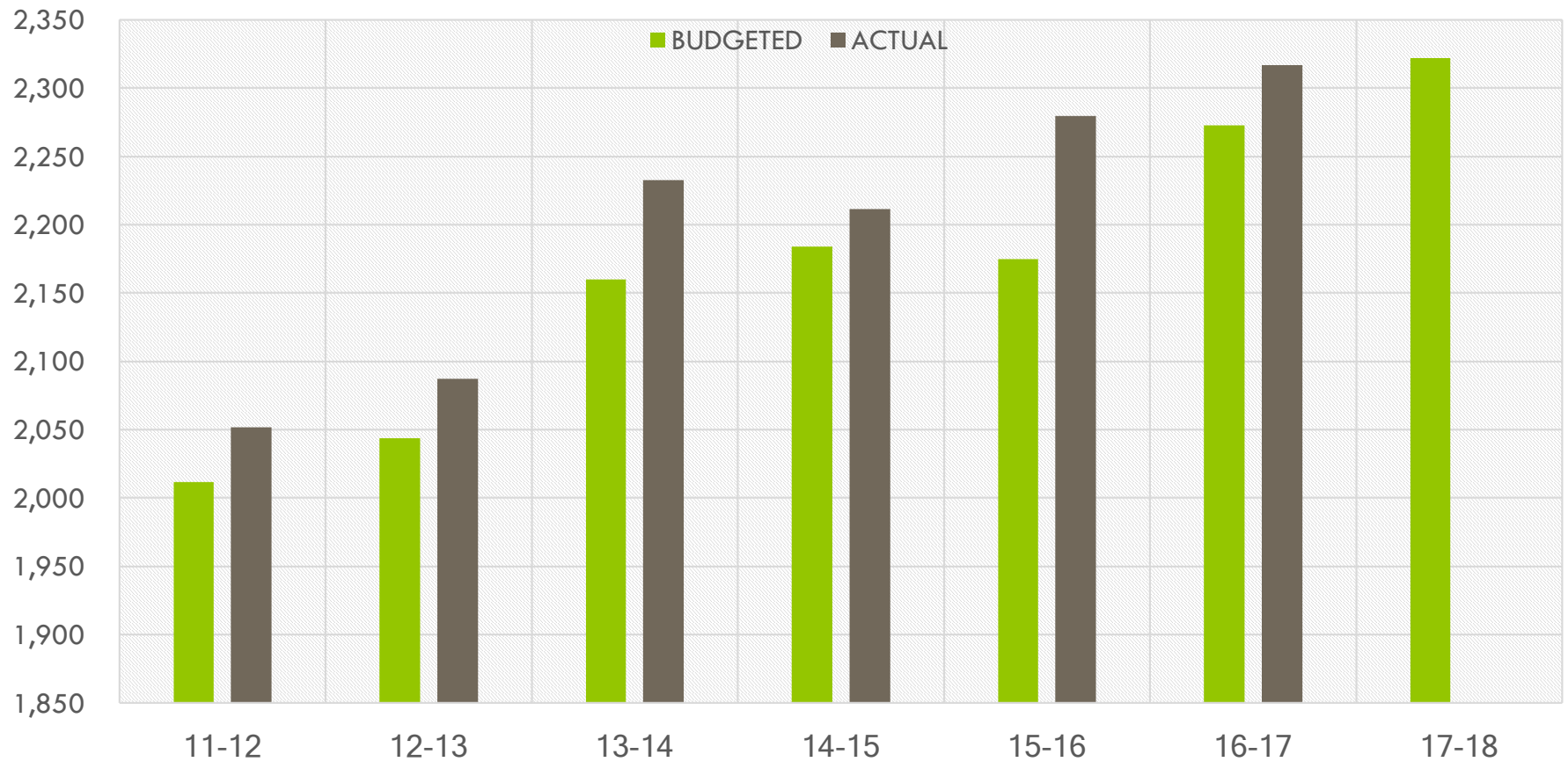


Before and After School Care

- The WCC and YCC programs add opportunities for parents and students in a small community without many daycare options for families
- Programs served about 110 families throughout the year and also provided summer care
- 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 \$2,103 for 17-18.

Enrollment History – Budget to Actual

ENROLLMENT HISTORY



Certificated Staff

PROGRAM	16-17	17-18	DIFFERENCE	Explanation
BASIC ED	117.99	117.99	3.81	
ADMIN	6.85	7.05	0.20	Accounting Change
DISTRICT	.37	1.00	0.63	Math TOSA to 1.0
WPS	19.55	20.53	0.98	KG Teacher
WIS	27.45	29.50	2.05	Two 2 nd Grade
WMS	32.02	33.02	1.00	Accounting Change
WHS	29.05	28.00	(1.05)	Accounting Change
Yale	2.70	2.70	-	
ALTERNATIVE ED	3.35	3.35	-	
SPECIAL ED	20.50	20.20	(0.30)	WPS Psych from .90 to .60
CTE – WHS/WMS	4.18	4.44	0.26	WMS additional classes
REMEDIATION	5.18	5.55	0.37	WIS Intervention (1.0)/WMS Acctg Change
BILINGUAL/HI-C	1.55	0.95	(0.60)	Accounting Change
DISTRICT SUPPORT	1.00	1.00	-	
TOTAL CERT/ADMIN	153.75	153.75	3.54	

Classified Staff

PROGRAM	16-17	17-18	DIFFERENCE	EXPLANATION
BASIC ED	28.59	31.95	3.36	Registrar, WPs and WIS Behavior Support, Truancy Specialist
ALTERNATIVE ED	1.07	1.42	0.35	Add'l time per WEA CBA
SPECIAL ED	20.61	26.00	5.39	Staff to cover increased enrollment, add'l secretarial support
CTE	0.84	0.77	(.07)	
REMEDICATION	10.22	8.03	(2.19)	Change in delivery model at WIS, decrease thru attrition at WMS
STATE BILINGUAL	1.61	1.61	-	
DAYCARE	2.12	2.35	0.23	
SUPT/BUSINESS/HR/COMMUNICATIONS	6.38	7.18	0.80	Additional secretarial support
GROUPS/CUSTODIAL/MAINTENANCE	23.64	24.78	1.14	Custodian and increased HVAC
TECHNOLOGY	4.00	4.00	-	
FOOD SERVICE	7.65	7.95	0.30	
TRANSPORTATION	44.29	51.43	5.14	1 office staff, 1 mechanic, 7 add'l routes
FAMILY RESOURCE COORD	-	.85	.85	New position

Other Funds

Capital Projects

Debt Service

ASB

Transportation vehicle

Capital Projects Fund

□ Beginning Fund Balance	\$360,000
□ Revenues/Other Fin Srce	\$634,100
□ Expenditures/Fin Uses	<u>\$910,000</u>
□ Ending Fund Balance	\$ 84,100

Debt Service Fund

□ Beginning Fund Balance	\$1,608,000
□ Revenues/Other Fin Source	\$3,186,967
□ Expenditures/Other Fin Uses	<u>\$3,381,144</u>
□ Ending Fund Balance	\$1,413,823

Debt Outstanding 9/1/17 = \$53,005,000

ASB FUND

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

□ Beginning Fund Balance	\$173,262
□ Revenues	\$354,800
□ Expenditures	<u>\$348,750</u>
□ Ending Fund Balance	\$179,312

TRANSPORTATION VEHICLE FUND

This fund is used to replace buses. Revenue comes from the State (in the form of depreciation payments), interest earned on the investments and the annual levy payments made by the for Co-Op districts. This fund is fully self-supporting with state depreciation funds.

□ Beginning Fund Balance	\$3,044,865
□ Revenues	\$ 1,119,000
□ Expenditures	\$2,000,000
□ Ending Fund Balance	\$2,163,865