

GF 2011-12 BUDGET SUMMARY

REVENUES

BUDGETED BEGINNING FUND BALANCE \$ 2,050,000

BUDGETED REVENUE/TRANSFERS IN \$ 20,919,152

TOTAL RESOURCES AVAILABLE \$ 22,969,152

EXPENDITURES/TRANSFERS

TRANSFER TO CPF FOR KWRL PROPERTY \$ 109,900

BUDGETED EXPENDITURES \$ 21,029,252

BUDGETED TRANSFERS + EXPENDITURES \$ 21,139,152

BUDGETED ENDING FUND BALANCE \$ 1,830,000

11-12 BUDGET SUMMARY FOR ALL FUNDS

	General	Capital Projects	Debt Service	ASB Fund	Transp Vehicle
09/01/11 EST. FUND BAL	\$ 2,050,000	\$ 360,000	\$ 1,996,000	\$ 185,000	\$ 4,050,000
BUDGETED REVENUES	\$ 20,919,153	\$ 596,400	\$ 1,525,575	\$ 283,350	\$ 609,000
BUDGETED EXPENDITURES	\$ 21,139,153	\$ 785,000	\$ 1,885,000	\$ 271,300	\$ 1,000,000
8/31/2012 EST. FUND BAL	\$ 1,830,000	\$ 171,400	\$ 1,636,575	\$ 197,050	\$ 3,659,000

2011-12 BUDGET HIGHLIGHTS		
REVENUE INCREASES/(DECREASES)		
PROPERTY TAX INCREASE		\$ 88,000
APPORTIONMENT (INC ENROLLMT/LEGISLATIVE CHANGES)		\$ 114,000
TITLE ONE STIMULUS FUNDING		\$ (71,000)
SPECIAL ED STIMULUS FUNDING		\$ (154,000)
TITLE ONE REGULAR ALLOCATION/PY CARRYOVER		\$ 96,000
SPECIAL ED SAFETY NET FUNDING		\$ 55,000
TRANSPORTATION ALLOCATION (BASED ON 10-11 ACTUAL)		\$ 73,000
LEA DECREASE		\$ (69,000)
TITLE II/MEDICAID REIMB DECREASES		\$ (27,000)
PARTNERS IN TRANSITION PGM REIMB FROM ESD112		\$ 106,000
		\$ 211,000
EXPENDITURE INCREASES/(DECREASES)		
CERT INCREASE FOR BARGAINING		\$ 65,000
CLASSIFIED SALARY (TRANSITION/KWRL)		\$ 99,000
BENEFIT INCREASE (STATE FUNDED EMP COVERED BY STATE APPMT - DISTRICT MUST COVER LOCAL AND FEDERALLY FUNDED POSITIONS)		\$ 371,000
TITLE ONE INCREASE		\$ 88,000
UTILITY SAVINGS		\$ (40,000)
DECREASE IN STIMULUS FUND EXPENDITURES		\$ (75,000)
TRANSFER FOR BUS/KWRL PROPERTY		\$ (71,000)
		\$ 437,000
OTHER INFORMATION		
ENROLLMENT INCREASE (1940 TO 1966)		1.3%
APPORTIONMENT INCREASE		1.1%
STAFFING CHANGES - SEE FTE COMPARISON FOR DETAILS		
CERTIFICATED STAFF INCREASE		1.53
CLASSIFIED STAFF INCREASE		3.56

ENROLLMENT COMPARISON - 05-06 THRU MAY 2011 ACTUAL AND 11-12 BUDGET

GRADE LEVEL	05-06 MAY	06-07 MAY	07-08 MAY	08-09 MAY	09-10 MAY	10-11 MAY	11-12 BUDGET
Kindergarten	67.50	71.50	88.00	76.50	68.50	78.00	62.50
1st	159.77	141.00	144.00	186.00	138.00	153.00	152.00
2nd	154.77	154.00	144.00	143.15	179.00	144.00	148.00
3rd	172.00	164.00	155.00	147.00	138.00	175.00	155.00
4th	159.14	168.00	160.00	162.00	144.00	154.00	174.00
5th	169.00	163.00	172.00	167.00	155.00	153.00	161.00
6th	176.65	179.00	168.00	169.15	160.00	156.16	147.00
7th	171.16	174.50	186.00	166.12	178.50	162.20	158.00
8th	182.65	173.00	169.00	182.98	168.17	179.00	160.00
9th	195.41	190.00	186.00	187.03	190.42	176.36	175.00
10th	191.41	218.00	188.00	177.81	181.19	185.00	178.00
11th	141.24	141.50	180.00	142.85	139.08	137.60	165.00
12th	116.05	118.50	129.00	173.04	142.74	140.95	131.00
Total	2,056.75	2,056.00	2,069.00	2,080.63	1,982.60	1,994.27	1,966.50
Running Start	19.93	26.07	26.00	39.13	32.54	32.10	35.00
Total w/RS	2,076.68	2,082.07	2,095.00	2,119.76	2,015.14	2,026.37	2,001.50
INCREASES FROM MAY IN 2ND, 4TH AND 9TH GRADES REPRESENT LRA BUDGETED STUDENTS. PARTNERS IN TRANSITION STUDENTS INCLUDED IN 12TH GRADE. THE DECREASE FROM 11TH TO 12TH WOULD NORMALLY BE MUCH GREATER.							

**2011-12
WOODLAND SCHOOL DISTRICT
SOURCES/USES
Budgeted**

	BUDGTD 11-12 FUNDING	BUDGTD 11-12 EXPENDITURES	Levy/Misc Revenue Req'd to Fund Pgms
	<u>DOLLARS</u>	<u>DOLLARS</u>	
Apportionment/BEA/CTE/DWS	10,385,711	13,613,168	(3,227,457)
Subtract Sped Appmt	(190,472)		
TOTAL BEA/CTE/DWS	10,195,239		
Forest/PY Adj	-		-
TOTAL APPORTIONMENT	10,195,239	13,613,168	(3,227,457)
STATE/FEDERAL FUNDED PROGRAMS			
State/Local Special Ed	1,122,972	1,612,895	(489,923)
Federal Special Ed	382,703	370,119	12,584
Stimulus - IDEA	0	0	-
Fed'l Vocational Ed	10,546	10,217	329
Learning Assistance	249,048	242,630	6,418
Title 1	352,826	338,174	14,652
Stimulus - Title One	0	0	-
Other State Grants	44,000	44,752	(752)
Stimulus - State Stab.	0	0	-
Bilingual	108,180	106,331	1,849
Highly Capable	19,371	16,499	2,872
Title II	58,323	56,652	1,671
Stimulus - Title IID	0	0	-
Other Federal Programs	441,168	370,662	70,506
E-Rate	21,000	0	21,000
To/From Transp-KWRL	3,097,090	3,372,683	(275,593)
Operating Transfers In/Out	235,000	109,900	125,100
STATE/FED'L FUNDED PGMS	6,247,888	6,651,514	(403,626)
PROGRAMS GENERATING LOCAL REVENUE			
Daycare/Facilities	122,000	139,514	(17,514)
Food Services	682,986	714,956	(31,970)
LEVY/LEVY EQUALIZATION	3,405,139		3,405,139
MISC REVENUES			
Tuition/Gifts/Fines	56,500	20,000	36,500
Inv Earnings	3,000		3,000
Rentals	8,400		8,400
Local Non-Tax	11,000		11,000
Insurance Recoveries	5,000		5,000
KRL Ft/Ext	174,000		174,000
Non-High	8,000		8,000
TOTALS	20,919,152	21,139,152	(220,000)
FUND BALANCE 9/1/11	2,050,000		
PROJ REVENUES	20,919,152		
PROJ EXPENDITURES	(21,139,152)		
PROJ FUND BAL 8/31/12	1,830,000		
PROJ INC/(DEC) IN FB	(220,000)		

FTE COMP

FTE COMPARISON - 10-11 BUDGET AND ACTUAL TO 11-12 BUDGET

CERT/ADMIN STAFFING				
<u>PROGRAM</u>	<u>ACTUAL 10-11</u>	<u>BUDGETED 11-12</u>	<u>DIFFERENCE</u>	
BASIC ED	100.55	100.75	0.20	1)
SPECIAL ED	14.10	14.40	0.30	2)
CTE	4.10	5.35	1.25	3)
TITLE ONE	2.35	2.10	(0.25)	1)
LAP	2.10	2.30	0.20	1)
STATE BILINGUAL	0.40	0.23	(0.17)	1)
DISTRICTWIDE SUPPORT	1.00	1.00	-	
TOTAL CERTIFICATED/ADMIN STAFF	124.60	126.13	1.53	1)
CLASSIFIED STAFFING				
<u>PROGRAM</u>	<u>ACTUAL 10-11</u>	<u>BUDGETED 11-12</u>	<u>DIFFERENCE</u>	
BASIC ED	18.61	18.89	0.28	
SPECIAL ED	11.22	11.75	0.53	4)
CTE	0.55	0.37	(0.19)	
TITLE ONE	1.58	1.55	(0.02)	
LAP	0.55	0.55	-	
STATE BILINGUAL	1.33	1.73	0.40	
DAYCARE	2.19	2.47	0.28	
SUPT OFFICE/BUSINESS/HR	4.80	4.80	-	
GROUND/CUSTODIAL/MAINTENANC	12.50	12.50	0.00	
TECHNOLOGY	4.00	4.00	-	
FOOD SERVICE	6.35	6.43	0.08	
TRANSPORTATION/ADMIN	3.58	3.77	0.19	
TRANSPORTATION/DRIVERS	31.15	33.16	2.01	5)
TRANSPORTATION/MECHANICS	4.37	4.37	-	
TOTAL CLASSIFIED STAFF	102.77	106.33	3.56	
1) BEA certificated staff increase of .70 FTE - this includes increase of 1.0 FTE for LRA, .42 increase for reallocating of staff due to loss of Stimulus and change from cert staff to classified, decrease of 1.0 KG teacher, Middle School CTE classes approved.				
2) Overall increase to Special Ed, due to .50 cut to preschool program and 1.0 increase for Partners in Transition program.				
3) Increase of .40 FTE for Early Childhood completer courses and increase for Middle School CTE courses being approved (charged as Basic Ed in prior year).				
4) Overall increase in Special Ed aides - 2 positions cut due to change in program needs and 3 positions added for transition program.				
5) Large increase to KWRL due to increased special ed and homeless routes. With the discontinued use of the ESD transportation co-op, additional routes have been added to serve all districts and students.				

SUMMARY REVENUE/EXPENDITURE COMPARISON 2010-11 BUDGET TO 2011-12 BUDGET

REVENUE BY CATEGORY	10-11 BUDGET	11-12 BUDGET	VARIANCE	% INC/ DEC)	
	REVENUES	REVENUES			
LOCAL TAXES	2,856,663	2,938,721	82,058	2.9%	
LOCAL, NON-TAX	442,000	421,400	(20,600)	-4.7%	1
STATE, GENERAL PURPOSE	10,615,953	10,661,657	45,704	0.4%	2
STATE, SPECIAL PURPOSE	3,817,777	3,931,057	113,280	3.0%	
FEDERAL, SPECIAL PURPOSE	1,814,328	1,719,566	(94,762)	-5.2%	3
REVENUES FROM OTHER DIST	925,797	1,011,751	85,954	9.3%	4
TFR FROM CAPITAL PROJ	235,000	235,000	-	0.0%	
TOTAL REVENUES	\$ 20,698,491	\$ 20,919,152	\$ 211,634	1.0%	
EXPENDITURE BY OBJECT	10-11 BUDGET	11-12 BUDGET	VARIANCE		
	EXPENDITURES	EXPENDITURES			
CERTIFICATED SALARIES	7,781,245	7,878,346	97,101	1.2%	
CLASSIFIED SALARIES	4,301,814	4,401,653	99,839	2.3%	
EMPLOYEE BENEFITS	4,614,461	4,985,694	371,233	8.0%	5
SUPPLIES & MATERIALS	1,697,027	1,474,269	(222,758)	-13.1%	6
CONTRACTUAL SERVICES	2,096,730	2,248,733	152,003	7.2%	7
TRAVEL	27,058	35,558	8,500	31.4%	
CAPITAL OUTLAY	8,000	5,000	(3,000)	-37.5%	
TRANSFER TO TVF	181,183	109,900	(71,283)	-39.3%	8
TOTAL EXPENDITURES	\$ 20,707,518	\$ 21,139,153	\$ 431,635	2.1%	
EXPENDITURE BY ACTIVITY					
BOARD OF DIRECTORS	76,850.00	84,050.00	7,200.00	9.4%	
SUPERINTENDENT'S OFFICE	246,793.00	247,622.00	829.00	0.3%	
BUSINESS OFFICE	263,198.00	267,718.00	4,520.00	1.7%	
HUMAN RESOURCES	50,929.00	50,728.00	(201.00)	-0.4%	
COMMUNICATIONS	-	18,000.00	18,000.00	100.0%	9
SUPERVISION/CURRICULUM	290,103.00	284,629.00	(5,474.00)	-1.9%	
MEDIA/LEARNING RES	257,432.00	245,135.00	(12,297.00)	-4.8%	
PRINCIPAL'S OFFICE	1,098,911.00	1,068,151.00	(30,760.00)	-2.8%	
GUIDANCE - COUNSELING	376,830.00	387,307.00	10,477.00	2.8%	
SAFETY	61,699.00	22,621.00	(39,078.00)	-63.3%	10
HEALTH/PSYCH	472,853.00	478,922.00	6,069.00	1.3%	
TEACHING	10,745,687.00	11,042,758.00	297,071.00	2.8%	
EXTRACURRICULAR	309,741.00	352,403.00	42,662.00	13.8%	11
PTYMT TO OTHER DISTRICTS	82,045.00	62,105.00	(19,940.00)	-24.3%	
INSTRUCTIONAL PROF DEV	-	191,095.00	191,095.00	100.0%	12
INSTRUCTIONAL TECHNOLOGY	-	66,000.00	66,000.00	100.0%	12
FOOD SERVICE - SUPERVISION	33,646.00	36,361.00	2,715.00	8.1%	
FOOD SERVICE - FOOD	321,000.00	317,000.00	(4,000.00)	-1.2%	
FOOD SERVICE OPERATIONS	341,933.00	361,595.00	19,662.00	5.8%	
KWRL ADMINISTRATION	337,435.00	366,264.00	28,829.00	8.5%	13
OPERATING BUSES	2,710,710.00	2,683,240.00	(27,470.00)	-1.0%	
MAINT OF SCHOOL BUSES	445,205.00	433,929.00	(11,276.00)	-2.5%	
TRANSPORTATION - INSURANCE	98,000.00	102,000.00	4,000.00	4.1%	
TRANSPORTATION TRANSFER	(225,350.00)	(212,750.00)	12,600.00	-5.6%	
GROUNDS CARE/MAINT	102,824.00	71,024.00	(31,800.00)	-30.9%	14
OPERATION OF PLANT	699,539.00	750,227.00	50,688.00	7.2%	14
MAINT OF PLANT	166,066.00	168,582.00	2,516.00	1.5%	
UTILITIES/SECURITY/INSURANCE	673,318.00	633,201.00	(40,117.00)	-6.0%	15
INFORMATION SYSTEMS	395,939.00	346,336.00	(49,603.00)	-12.5%	12
PRINTING	84,000.00	80,000.00	(4,000.00)	-4.8%	
MOTOR POOL	10,000.00	23,000.00	13,000.00	130.0%	16
TRANSFER TO TVF	181,183.00	109,900.00	(71,283.00)	-39.3%	8
TOTAL EXPENDITURES	\$ 20,707,518.00	\$ 21,139,153.00	\$ 430,634.00	2.1%	

SUMMARY REVENUE/EXPENDITURE COMPARISON 2010-11 BUDGET TO 2011-12 BUDGET

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:	
1	The majority of the decrease is in food service local revenue which was adjusted based upon 09-10 and expectation of free/reduced percentages to continue to increase resulting in lower local revenues.
2	Overall increase in apportionment with offsetting increases and decreases. Increase due to increased enrollment adding LRA and the Partners in Transition Program. Decreases in K-4 ratio and decrease in apportionment amount for TEAM now funded at 90%, instead of 100% like other basic enrollments and large decrease in LEA.
3	Decrease in Federal funds due to loss in Stimulus funds.
4	Increase in funds from other districts due to ESD112 payment for Kalama, Ridgefield and LaCenter Partners in Transition program students.
5	Retirement rates increased 33%-42% and L & I rates increased 18% over 10-11 budget.
6	Largest decrease in fuel for transportation. Smaller cuts made in many areas in balancing budget and to bring in line with current year expenditures.
7	Increases in Special Ed, budgeting to send 3 students out of district (1 in the past), \$67,000 set-aside in Title One for supplemental educational services (if WIS does not meet AYP) and increases to certificated credit reimbursement to ensure all negotiated funds are budgeted.
8	KWRL Superintendents decided to decrease the amount for new buses/property improvements from \$575,000 to \$350,000 for 11-12 to help local budgets and since growth buses are not needed for this year.
9	Increase for ESD112 contract for Communications.
10	Decision made not to replace full-time safety position.
11	Increased due to Athletic Director going from .6 FTE to 1.0 FTE.
12	Accounting change adding new activities to track instructional professional development and instructional technology. Not new budget, just moved from teaching and information systems.
13	Changes in retire/rehire requirements resulting in less hours allowed for Transportation Director. Plan to hire Administrative Assistant so that duties can be shifted to current staff and new person can decrease their loads.
14	Reallocation of existing staff between grounds and custodial - no increase to staffing.
15	Decreases in utilities caused by electric savings in replacing lighting systems, change in telephone system and data connection to Yale.
16	Motor Pool fuel increases as extracurricular is moving to taking vans instead of buses. Extracurricular transportation decreased accordingly.

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2010-11 EXP BUDGET TO 2011-12 EXP BUDGET

	10-11 BUDGT EXPEND	10-11 STAFF FTE	11-12 BUDGT EXPEND	10-11 STAFF FTE	VARIANCE	% INC/(DEC)
BASIC EDUCATION						
DB/CR TRANS	\$222,500		\$209,000		(\$13,500)	-6%
CERT SALARIES	\$6,100,875	99.350	\$6,093,766	99.748	(\$7,109)	0%
CERT SAL EXTRACURR	\$42,504	0.600	\$70,550	1.000	\$28,046	66% 1
CLASS SALARIES	\$652,598	18.199	\$654,594	18.892	\$1,996	0%
CLASS SAL EXTRACURR	\$169,887		\$171,890		\$2,003	1%
BENEFITS	\$2,322,625		\$2,485,294		\$162,669	7% 2
SUPPLIES/MATERIALS	\$265,217		\$256,862		(\$8,355)	-3%
CONTRACTUAL SERVICES	\$257,547		\$295,356		\$37,809	15% 3
TRAVEL	\$3,500		\$3,250		(\$250)	-7%
TOTAL BASIC EDUCATION	\$10,037,253	118.149	\$10,240,562	119.640	\$203,309	2%
SPECIAL EDUCATION						
CERT SALARIES	\$671,909	10.900	\$738,467	12.400	\$66,558	10% 4
CLASS SALARIES	\$194,482	5.835	\$232,398	7.084	\$37,916	19% 4
BENEFITS	\$324,557		\$392,424		\$67,867	21% 2
SUPPLIES/MATERIALS	\$24,850		\$25,122		\$272	1%
CONTRACTUAL	\$153,387		\$217,734		\$64,347	42% 5
TRAVEL	\$2,800		\$6,750		\$3,950	141%
CAPITAL OUTLAY	\$0		\$0		\$0	0%
TOTAL SPECIAL ED	\$1,371,985	16.735	\$1,612,895	19.484	\$240,910	18% 3
FEDERAL SPED/STIMULUS	\$500,422	8.588	\$370,119	6.670	(\$130,303)	-26% 4
TOTAL SPECIAL ED	\$1,872,407	25.323	\$1,983,014	26.154	\$110,607	6%
CAREER AND TECHNICAL EDUCATION (CTE)						
CERT SALARIES	\$279,968	3.700	\$381,313	5.350	\$101,345	36% 5
CLASS SALARIES	\$18,640	0.550	\$11,711	0.365	(\$6,929)	-37% 6
BENEFITS	\$89,242		\$123,894		\$34,652	39% 2
SUPPLIES/MATERIALS	\$48,900		\$66,800		\$17,900	37% 5
CONTRACTUAL	\$29,282		\$39,992		\$10,710	37% 5
TRAVEL	\$6,058		\$8,408		\$2,350	39%
CAPITAL OUTLAY	\$0		\$0		\$0	0%
TOTAL CTE	\$472,090	4.250	\$632,118	5.715	\$160,028	34%
FEDERAL CTE	\$10,217		\$10,217		\$0	0%
TITLE ONE/STIMULUS	\$298,088	4.001	\$338,174	3.652	\$40,086	13% 7
TITLE IIA & IID	\$72,468		\$56,652		(\$15,816)	-22% 8
LAP	\$235,288	2.651	\$242,630	2.851	\$7,342	3%
MISC STATE PGMS	\$45,624		\$44,752		(\$872)	-2%
TITLE III - LEP	\$18,582		\$20,662		\$2,080	11% 8
BILINGUAL EDUCATION	\$94,866	1.708	\$106,331	1.957	\$11,465	12% 9
HIGHLY CAPABLE	\$15,959		\$16,499		\$540	3%
MISC GRANTS/PGMS	\$410,000		\$370,000		(\$40,000)	-10%
COMMUNITY SCHOOLS	\$112,450	2.190	\$139,514	2.470	\$27,064	24% 10
DISTRICT-WIDE SUPPORT						
CERT SALARIES	\$124,236	1.000	\$123,250	1.000	(\$986)	-1%
CLASS SALARIES	\$907,009	21.113	\$933,331	21.297	\$26,322	3%
BENEFITS	\$416,755		\$444,256		\$27,501	7% 2
SUPPLIES	\$262,250		\$194,350		(\$67,900)	-26% 11
CONTRACTUAL	\$1,040,714		\$1,026,351		(\$14,363)	-1%
TRAVEL	\$10,500		\$13,950		\$3,450	33%
CAPITAL OUTLAY	\$8,000		\$5,000		(\$3,000)	-38%
TOTAL DISTRICT SUPPORT	\$2,769,464	22.113	\$2,740,488	22.297	(\$28,976)	-1.0%
FOOD SERVICES						

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2010-11 EXP BUDGET TO 2011-12 EXP BUDGET

	10-11 BUDGT		11-12 BUDGT		VARIANCE	% INC/(DEC)	
	EXPEND	STAFF FTE	EXPEND	STAFF FTE			
CLASS SALARIES	\$214,838	6.155	\$225,568	6.434	\$10,730	5%	12
BENEFITS	\$133,541		\$143,388		\$9,847	7%	2
SUPPLIES	\$326,000		\$323,850		(\$2,150)	-1%	
CONTRACTUAL	\$21,700		\$21,300		(\$400)	-2%	
TRAVEL	\$500		\$850		\$350	70%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL FOOD SERVICES	\$696,579	6.155	\$714,956	6.434	\$18,377	2.6%	
TRANSPORTATION							
DB/CR TRANSFERS	(\$225,250)		(\$212,750)		\$12,500	-6%	
CLASS SALARIES	\$1,798,475	41.000	\$1,824,960	41.292	\$26,485	1%	
BENEFITS	\$955,729		\$1,025,473		\$69,744	7%	2
SUPPLIES	\$641,296		\$538,750		(\$102,546)	-16%	13
CONTRACTUAL	\$193,000		\$194,500		\$1,500	1%	
TRAVEL	\$1,750		\$1,750		\$0	0%	
TOTAL TRANSPORTATION	\$3,365,000	41.000	\$3,372,683	41.292	\$7,683	0%	
BUS PURCHASE PAYMENT	\$181,183		\$109,900		(\$71,283)	-39%	14
TOTAL EXPENDITURES	\$20,707,518	227.54	\$21,139,152	232.46	\$431,634	2.08%	
% EXP INCREASE FROM 2010-11 TO 2011-12:					2.08%		
CERTIFICATED FTE TOTAL		123.60		126.13			
CLASSIFIED FTE TOTAL		103.94		106.33			
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:							
1	The Athletic Director position was .60 last year, but will be 1.0 for 11-12. This position will cover both WHS and WMS and will also oversee district facility use. Increase was done within approved staffing allocation; no increase in staff.						
2	Retirement rates increased 33%-42% and L & I rates increased 18% over 10-11 budget.						
3	Increase to budgeted teacher credit reimbursements based upon history and increase to Running Start payments based upon estimated enrollment projections.						
4	Increases to state Special Ed salaries and decreases to Federal Special Ed salaries due to loss of stimulus funds and reallocating staff back to the state special ed program.						
5	CTE increases caused by approval of WMS classes qualifying for CTE, that had not qualified and had been charged to Basic Ed in prior years.						
6	Decrease in CTE classified salaries. Early Childhood classes increased by switching hours from classified to certificated.						
7	Large increase to Title One allocation, due largely in part to increase in district low income percentage.						
8	Increases and decreases to Federal allocations. There sometimes is no particular reason.						
9	Increased expenditures to offset increased revenues for additional ELL students.						
10	Increased Daycare expenditures due to planning for increased number of kids now that site is licensed.						
11	Change in accounting requirements moving building technology equipment to Basic Ed, instead of recording them in the tech budget.						
12	Increase due to changing account codes for WPS and WIS cashiers to food service, from Basic Ed.						
13	Most of decrease in the fuel budget. KWRL Superintendents decided to be less conservative with Transportation budget to decrease the unfunded amount since the past few years we have had a large difference between budgeted and actual unfunded.						

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2010-11 REVENUE BUDGET TO 2011-12 REVENUE BUDGET

7	State and federal changes to Medicaid program, resulting in loss of Medicaid reimbursements for 11-12.				
8	Some federal allocations increased, due to the increase to district low income percentage over the past couple years. Some allocations are based upon district income levels.				
9	Decrease in e-rate due to implementation of new phone system and change in data service to Yale, resulting in lower expenditures and therefore, lower e-rate reimbursements.				
10	ESD112 will reimburse for the cost of Partners in Transition program students from LaCenter, Ridgefield and Kalama.				

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