

2018-19 BUDGETED SOURCES/USES AND ENDING FUND BALANCE

APPORTIONMENT CLASSIFICATION	PROJ 18-19 FUNDING	PROJ 18-19 EXPEND	LEVY/MISC REVENUE REQ'D TO FUND PGMS
BASIC EDUCATION			
SCHOOL GENERATED - SALARIES			
Cert instructional Salaries	7,861,534	7,747,750	113,784
Cert Professional Learning Day	43,675	58,520	(14,845)
Cert Admin Salaries	669,987	719,845	(49,858)
Classified Salaries	1,211,995	1,304,943	(92,948)
Substitutes	68,002	201,650	(133,648)
BEA Runnng Start	488,107	456,175	31,932
DISTRICT GENERATED - SALARIES			
Class - Facilities/Maint/Grounds	219,558	1,224,861	(1,005,303)
Class - Technology Staff	64,282	251,825	(187,543)
Class - Central Administration	294,507	580,911	(286,404)
Certificated - Central Administration	208,227	337,629	(129,402)
PAYROLL INSURANCE/TAXES/BENEFITS			
Certificated/Classified	4,249,024	5,345,087	(1,096,063)
MSOC (MATERIALS/SUPPLIES/OPER COSTS)			
Technology	317,312	257,253	60,059
Utilities/Insurance	792,165	933,469	(141,304)
Curriculum/Building MSOC's/Prof Dev	1,118,141	1,118,051.00	90
Facilities Maintenance	392,440	513,000	(120,560)
Districtwide Support	271,881	453,150	(181,269)
CAREER AND TECHNICAL ED			
HIGH SCHOOL CTE			
Cert Instructional Salaries	324,254	315,008	9,246
Cert Admin Salaries	36,689	18,556	18,133
Classified Salaries	72,002	28,068	43,934
Cert/Class Benefits	174,102	147,267	26,835
Running Start	18,119	17,000	1,119
Substitutes	2,853	8,000	(5,147)
MSOC (Mat'ls/Supplies/Oper Costs)	137,214	107,000	30,214
	765,233	640,899	124,334
MIDDLE SCHOOL CTE			
Cert Instructional Salaries	54,064	81,632	(27,568)
Cert Admin Salaries	6,099	8,230	(2,131)
Classified Salaries	11,930	-	11,930
Cert/Class Benefits	28,986	33,017	(4,031)
Substitutes	476	-	476
MSOC (Mat'ls/Supplies/Oper Costs)	22,869	11,000	11,869
	124,424	133,879	(9,455)
TOTAL ALE	854,187	487,039	367,148
TOTAL DROPOUT REENGAGEMENT	-	-	-
TOTAL APPORTIONMENT	20,014,681		20,014,681
Less Sped Apportionment	(536,446)		(536,446)
Less Prior Year Adjustment	-		-
Fire District Payment	2,530		2,530
TOTAL ADJUSTED APPORTIONMENT	19,480,765		19,480,765
OTHER PROGRAMS			
EXTRACURRICULAR	-	591,012	(591,012)
SPECIAL EDUCATION (State and Federal)	4,040,265	4,656,329	(616,064)

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REMEDICATION (State and Federal)	1,207,289	1,178,394	28,895
BILINGUAL (State and Federal)	278,735	282,415	(3,680)
CTE - Federal	14,000	14,000	-
TITLE II - Federal	147,499	145,963	1,536
OTHER FEDERAL (Admin Match/Fed Forest)	544,000	527,682	16,318
HIGHLY CAPABLE	64,526	64,456	70
OTHER STATE PROGRAMS (Nat'l Board/TPEP)	197,800	217,151	(19,351)
DAYCARE PROGRAMS	164,500	173,845	(9,345)
FOOD SERVICE	874,631	1,078,528	(203,897)
TRANSPORTATION-WOODLAND TO/FROM GIFTS/DONATIONS	5,175,363	5,365,221	(189,858)
	63,500	60,000	3,500
MISCELLANEOUS REVENUES			
LEVY/TIMBER EXCESS	3,527,616		3,527,616
LEVY EQUALIZATION	1,042,355		1,042,355
INVESTMENT EARNINGS	20,000		20,000
KRL FIELD TRIP/EXTRACURRICULAR REIMB	200,000	200,000	-
KRL UTIL/ADMIN REIMB	75,403	41,700	33,703
FAMILY RESOURCE COORDINATOR	-	39,940	(39,940)
NON-HIGH PAYMENT FROM GREEN MTN	35,000		35,000
TUITION/FEES	53,000		53,000
E-RATE	35,000		35,000
OTHER LOCAL REVENUES	96,700		96,700
STATE FOREST FUNDS	-		-
OPERATING TRANSFER	250,000	185,375	64,625
TOTAL SOURCES/USES	37,587,947	37,587,947	-
FUND BALANCE 9/1/18	2,425,000		
BUDGETED REVENUES	37,587,947		
BUDGETED EXPENDITURES	37,587,947		
BUDGETED FUND BAL 8/31/19	2,425,000		
BUDGETED INC/(DEC) IN FB	-		

REVENUE COMPARISON - 17-18 BUDGET TO 18-19 BUDGET

2016-2017 ACTUAL AVG FTE 2363 AVG FTE	17-18 BDGT REVENUES 2389	18-19 BDGT REVENUES 2460	DOLLAR VARIANCE	PERCENT VARIANCE	
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$4,185,768	\$3,527,616	(\$658,152)	-15.7%	1
MISC TUITION & FEES	\$44,500	\$53,000	\$8,500	19.1%	
DAYCARE/FAC USE	\$147,200	\$164,500	\$17,300	11.8%	2
FOOD SERVICE FEES	\$254,209	\$264,019	\$9,810	3.9%	
INVESTMENT EARNINGS	\$7,000	\$20,000	\$13,000	185.7%	
GIFTS/DONATIONS	\$60,000	\$63,500	\$3,500	5.8%	
MISC OTHER	\$45,500	\$45,000	(\$500)	-1.1%	
TOTAL LOCAL MONIES	\$4,744,177	\$4,137,635	(\$606,542)	-12.8%	
STATE MONIES:					
APPORTIONMENT	\$15,985,049	\$19,480,767	\$3,495,718	21.9%	3
BEA ALLOC TO SPECIAL ED	\$443,404	\$536,446	\$93,042	21.0%	3
LEVY EQUALIZATION	\$1,073,165	\$1,042,355	(\$30,810)	-2.9%	
SPECIAL ED	\$2,479,382	\$3,021,507	\$542,125	21.9%	3
LAP	\$519,938	\$655,289	\$135,351	26.0%	3
MISC STATE	\$94,800	\$165,800	\$71,000	74.9%	4
BILINGUAL EDUCATION	\$191,588	\$255,202	\$63,614	33.2%	3
HIGHLY CAPABLE	\$53,232	\$64,526	\$11,294	21.2%	3
FOOD SERVICES	\$11,880	\$14,500	\$2,620	22.1%	
KWRL	\$3,970,000	\$4,800,000	\$830,000	20.9%	5
TOTAL STATE MONIES	\$24,822,438	\$30,036,392	\$5,213,954	21.0%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$490,000	\$544,000	\$54,000	11.0%	
TITLE II - SCHOOL IMP	\$81,840	\$147,499	\$65,659	80.2%	7
FEDERAL SPECIAL ED	\$402,126	\$416,411	\$14,285	3.6%	
VOC ED	\$13,804	\$14,000	\$196	1.4%	
TITLE ONE	\$555,336	\$552,000	(\$3,336)	-0.6%	
TITLE III - LEP	\$23,007	\$23,533	\$526	2.3%	
FOOD SERVICES	\$528,577	\$542,000	\$13,423	2.5%	
E-RATE	\$50,000	\$35,000	(\$15,000)	-30.0%	8
USDA COMMODITIES	\$65,000	\$54,112	(\$10,888)	-16.8%	
TOTAL FEDERAL MONIES	\$2,209,690	\$2,328,555	\$118,865	5.4%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$554,514	\$665,766	\$111,252	20.1%	9
FROM RSD/LCSD FOR SPED PGMS	\$35,000	\$65,901	\$30,901	88.3%	10
NON-HIGH(GREEN MTN)	\$19,000	\$35,000	\$16,000	84.2%	11
FROM ESD/PRIVATE FOUNDATIONS	\$20,000	\$68,700	\$48,700	243.5%	
TOTAL FROM OTHER DISTRICTS	\$628,514	\$835,367	\$206,853	32.9%	
OTHER FINANCING SOURCES	\$300,000	\$250,000	(\$50,000)	-17%	
TOTAL DISTRICT REVENUE	\$32,704,819	\$37,587,949	\$4,883,130	15%	

% INCREASE - BUDGETED REVENUE FROM 2017-18 TO 2018-19 14.9%

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:

- 1 Decreases due to new legislation and levy changes for calendar year 2019
- 2 WCC participation has increased, as well as DSHS qualified students (about 32% of revenues compared to 20% from PY)
- 3 Significant increases in state funding for certificated and admin salaries. Significant increase in basic, special ed and ELL enrollment from 17-18 budget (not significant over actual)
- 4 State Homeless Grant from Dept of Commerce is continuing (\$55,000) was received last year, but not in budget
- 6 Funding is based on prior year expenditures and 17-18 expenditures were approximately \$4,700,000 due to growth in 3 of 4 districts.
- 7 Receiving Low Income Rural Schools grant of \$37,000 that we received in 17-18, but it was not budgeted. Title IV grant allocation increased as well from \$17,000 to \$36,000 (used to provide mental health services)
- 8 E-rate rules have changed and we no longer receive reimbursement for a portion of our telephone services. We only receive for fiber monthly costs and some specific technology purchases.
- 9 Another large increase in expenditures from 17-18, 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.
- 10 Represents amounts from LaCenter/Ridgefield SD for Partners in Transition program. The total number of students increased from 3 students from out of district to 4 students from out of district
- 11 Nonhigh funding from Green Mountain is based on the prior year and estimates for current year. Bringing Jody in as the registrar resulted in identifying more students from Green Mountain than in the past. This amount should be more the norm in future years.

EXPENDITURE COMPARISONS - 17-18 BUDGET TO 18-19 BUDGET

EXPENDITURE BY OBJECT	<u>17-18 BUDGET</u> <u>EXPENDITURES</u>	<u>18-19 BUDGET</u> <u>EXPENDITURES</u>	<u>VARIANCE</u>	
CERTIFICATED SALARIES	10,800,038	12,345,573	1,545,535	14.3%
CLASSIFIED SALARIES	7,404,022	8,672,328	1,268,306	17.1%
EMPLOYEE BENEFITS	8,448,299	9,694,883	1,246,584	14.8%
SUPPLIES & MATERIALS	1,768,825	1,951,776	182,951	10.3%
CONTRACTUAL SERVICES	4,117,112	4,647,766	530,654	12.9%
TRAVEL	53,350	70,250	16,900	31.7%
CAPITAL OUTLAY	82,000	25,000	(57,000)	-69.5%
TFR FOR BUS/DEBT/CPF SINKING	122,881	185,375	62,494	50.9%
TOTAL EXPENDITURES	\$ 32,796,527	\$ 37,592,951	\$ 4,796,424	14.6%
EXPENDITURE BY ACTIVITY				
BOARD OF DIRECTORS	128,825.00	142,250.00	13,425.00	10.4%
SUPERINTENDENT'S OFFICE	375,218.00	413,322.00	38,104.00	10.2%
BUSINESS OFFICE	401,755.00	442,676.00	40,921.00	10.2%
HUMAN RESOURCES	189,398.00	215,845.00	26,447.00	14.0%
COMMUNICATIONS	60,000.00	60,000.00	-	0.0%
SUPERVISION/CURRICULUM	905,502.00	951,007.00	45,505.00	5.0%
MEDIA/LEARNING RES	245,342.00	315,421.00	70,079.00	28.6%
PRINCIPAL'S OFFICE	1,727,608.00	1,732,003.00	4,395.00	0.3%
GUIDANCE - COUNSELING	623,656.00	772,297.00	148,641.00	23.8%
SAFETY	22,777.00	23,726.00	949.00	4.2%
HEALTH/PSYCH	763,408.00	966,976.00	203,568.00	26.7%
TEACHING	16,487,349.00	18,875,680.00	2,388,331.00	14.5%
EXTRACURRICULAR	521,353.00	591,012.00	69,659.00	13.4%
PTYMT TO OTHER DISTRICTS	207,000.00	205,000.00	(2,000.00)	-1.0%
INSTRUCTIONAL PROF DEV	450,182.00	641,150.00	190,968.00	42.4%
INSTRUCTIONAL TECHNOLOGY	124,842.00	139,250.00	14,408.00	11.5%
CURRICULUM	321,135.00	340,926.00	19,791.00	6.2%
FOOD SERVICE - SUPERVISION	15,427.00	8,500.00	(6,927.00)	-44.9%
FOOD SERVICE - FOOD	65,000.00	54,112.00	(10,888.00)	0.0%
FOOD SERVICE OPERATIONS	914,981.00	1,015,915.00	100,934.00	11.0%
KWRL ADMINISTRATION	629,533.00	717,598.00	88,065.00	14.0%
OPERATING BUSES	3,415,055.00	4,134,291.00	719,236.00	21.1%
MAINT OF SCHOOL BUSES	558,515.00	662,773.00	104,258.00	18.7%
TRANSPORTATION - INSURANCE	93,000.00	96,559.00	3,559.00	3.8%
TRANSPORTATION TRANSFER	(211,500.00)	(246,000.00)	(34,500.00)	16.3%
MAINT/CUST - SUPERVISION	194,103.00	217,401.00	23,298.00	12.0%
GROUPS CARE/MAINT	156,662.00	209,560.00	52,898.00	33.8%
OPERATION OF PLANT	1,290,083.00	1,438,087.00	148,004.00	11.5%
MAINT OF PLANT	425,055.00	516,810.00	91,755.00	21.6%
UTILITIES/SECURITY/INSURANCE	914,700.00	975,169.00	60,469.00	6.6%
INFORMATION SYSTEMS	446,701.00	486,236.00	39,535.00	8.9%
PRINTING	105,000.00	110,000.00	5,000.00	4.8%
MOTOR POOL	25,000.00	24,500.00	(500.00)	-2.0%
PUBLIC ACTIVITIES	80,981.00	82,623.00	1,642.00	2.0%
TRANSFER TO CPF/DSF/TVF	122,881.00	185,375.00	62,494.00	50.9%
TOTAL EXPENDITURES	\$ 32,796,527.00	\$ 37,518,050.00	\$ 4,721,523.00	14.4%

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 Increased audit fees, knowing this 18-19 will be a longer audit.
- 2 Software costs for Frontline (Aesop and Applitrack) as well as the new electronic time sheet process were updated to expected
- 3 Individual grants charged to appropriate activity, instead of a generic expenditure account (BEST, TPEP, Title II)
- 4 Time Business Manager spends in Food Service program has decreased, so salaries were adjusted accordingly.
- 5 In addition to the driver increases from 16-17 to 18-19, fuel was increased by \$100,000.
- 6 KWRL Superintendents agreed to allocate \$100,000 from the 4 districts for site improvements at PPL, in addition to the \$350,000 bus allocation. Woodland's portion of the capital allocation is \$36,000.