



Woodland School District School Funding in WA

PRESENTED BY:

STACY BROWN

EXECUTIVE DIRECTOR OF BUSINESS
SERVICES

WA School Funding Funds

- ▶ School accounting requires separate and distinct funds to account for revenues and expenditures
 - ▶ General Fund – all operating revenues and expenditures of the district
 - ▶ Capital Projects Fund – revenues consist of bond proceeds, impact fees, funds transferred from GF, contributions from the KWRL districts and ESSER Funds. Expenditures include large projects, such as new buildings, property, roof replacements, portables, HVAC upgrades and KWRL projects.
 - ▶ Debt Service Fund – all debt is paid from this fund. We only have bond debt, so the revenues are made up of property taxes and investment earnings. Expenditures are for bond principle and interest.
 - ▶ ASB Fund – called a special revenue fund this fund has special rules that allow schools to raise funds for student use. However, the funds still belong to the district (not the students).
 - ▶ Transportation Vehicle Fund – can only be used for purchasing buses. Revenues consist of contributions from KWRL districts and state depreciation funds.
 - ▶ Trust Fund – fund also has different accounting rules than the other funds. Scholarship donations and interest earnings are deposited to the fund and student scholarships are paid.

WA State Funding – General Fund Local/Other Revenues

- ▶ Local Sources
 - ▶ Property Tax/Local Effort Assistance (LEA)
 - ▶ Student Fines/Fees (Participation, Class Fees, Book Fines)
 - ▶ Food Service Program Fees
 - ▶ Daycare Program Fees (Parents, DSHS, Cowlitz Tribe)
 - ▶ Donations, Private Grants
 - ▶ Funds from Other Districts (KWRL and Partners In Transition Pgm)
 - ▶ Funds from ESD (BEST Teacher Program)
 - ▶ Non-High Funds (from Green Mountain)

WA State Funding – General Fund State Revenues

- ▶ State Apportionment – Prototypical School Model
 - ▶ Formula driven based on the average annual full time equivalency (AAFTE) students served in a typical school (not Alternative Schools)
 - ▶ School level funding for teachers, librarians, counselors, nurse/psych, administrators, secretaries, paraprofessionals, custodians and security salaries and benefits
 - ▶ District level funding for technology, facilities, maintenance, grounds, Classified Supervisors, District-level Administrators and other district staff (District Office, Business Office) salaries and benefits
 - ▶ Materials, Supplies and Operating Costs (MSOC's) for schools and district support
 - ▶ School level for Career and Technical Education (WMS and WHS) salaries, benefits and MSOC's.
 - ▶ Additional funds for Running Start, Teacher professional development, substitutes

WA State Funding – General Fund State Revenues (Cont'd)

- ▶ State Apportionment – Other/Categorical
 - ▶ Alternative Learning – based on the AAFTE students multiplied by an amount set by the legislative budget
 - ▶ Special Education – formula based on AAFTE students with Individualized Education Plan (IEP) multiplied by an amount set by the legislature
 - ▶ Special Education Safety Net – funds applied for separately based on high cost/high need students
 - ▶ Learning Assistance Program (LAP) – remediation program, targeted for K-4 English and Language Arts (ELA). Formula based on previous year district AAFTE and district poverty level.
 - ▶ LAP High Poverty – additional allocation based on school poverty level (eligible for Columbia Elementary and TEAM High)

WA State Funding – General Fund State Revenues (Cont'd)

- ▶ State Apportionment – Other/Categorical (Cont'd)
 - ▶ State Transitional Bilingual (STBP) – referred to as ELL. Funding to provide services to students who's first language is not English, Formula based on the AAFTE of students qualified (specific score on WAAS test). Additional allocation for students who have exited the program
 - ▶ Highly Capable (Hi-C) – funding to provide services to students with accelerated learning capabilities. Formula based on a 5% of district AAFTE (regardless of how many students qualify to participate in the program)
 - ▶ Student Transportation Allocation Reporting System (STARS)– funding to provide transportation of students to and from school. Formula based on number of to/from school destinations, number of students riding the bus and land area of the four KWRL districts

WA State Funding – General Fund State Revenues (Cont'd)

- ▶ Miscellaneous State Programs (Allocations and Competitive)
 - ▶ National Board Reimbursement (Allocation) – funds to reimburse district for stipends made to Nationally Board Certified teachers (we currently have 18)
 - ▶ Homeless Student Stability Education Program (Competitive) – funds applied for and granted to support our homeless students (\$12,500 22-23)
 - ▶ Misc Competitive – funds applied for and granted for misc programs such as College Ready Math Curriculum for WHS, Food Service Equipment, WHS Robotics program, Grad Rate Improvement for TEAM High, College in the High School and Equity Grants.

WA State Funding – General Fund Federal Revenues

- ▶ Federal – Allocations (Noncompetitive)
 - ▶ IDEA (Individuals with Disabilities Education Act) – funding allocated to supplement state funds to provide services to the special education students. Funds received for Kindergarten through age 21 and for Preschool.
 - ▶ Carl Perkins - funding provided to supplement state Career and Technical Education (CTE) programs.
 - ▶ Title One – remediation funds provided to supplement state remediation funds (LAP). We have decided to use LAP funds at the elementaries and Title One funds at WMS.
 - ▶ Title II (High Quality Teachers and Principals) – funds used to provide professional development for certificated staff.
 - ▶ Title III (English Language Learner) – funding allocated to supplement programs serving ELL students. Used for class materials, curriculum and staff PD.
 - ▶ Title IV (Student Support and Academic Enrichment) – a portion of the funds must be used to provide a well-rounded education, improve school conditions for student learning and improve the use of technology. Funds used for mental health services, technology training for staff and to reimburse students for college credits taken and earned at WHS.

WA State Funding – General Fund Federal Revenues

- ▶ Federal – Allocations (Noncompetitive, Cont'd)
 - ▶ ESSER (Elementary and Secondary Emergency Relief) – funds are to provide additional funds to help districts during Covid and to overcome the effects of Covid (learning loss, decreased enrollments, improving air quality and safety of students). These consist of ESSER I, ESSER II, and ESSER III. At least 20% of ESSER III must be used specifically to overcome student learning loss. These funds must be spent by the end of the 23-24 school year.
 - ▶ ARP (American Recovery Program) – funds received in addition to ESSER funds for specific programs such as Special Ed, Homeless Students and the Dual Language Program.
- ▶ Federal Grants (Competitive)
 - ▶ McKinney Vento Grant – 3 year grant received 19-20 through 21-22 and also received again for 22-23 through 24-25 to supplement services to our homeless population

WA School Funding – General Fund Expenditures

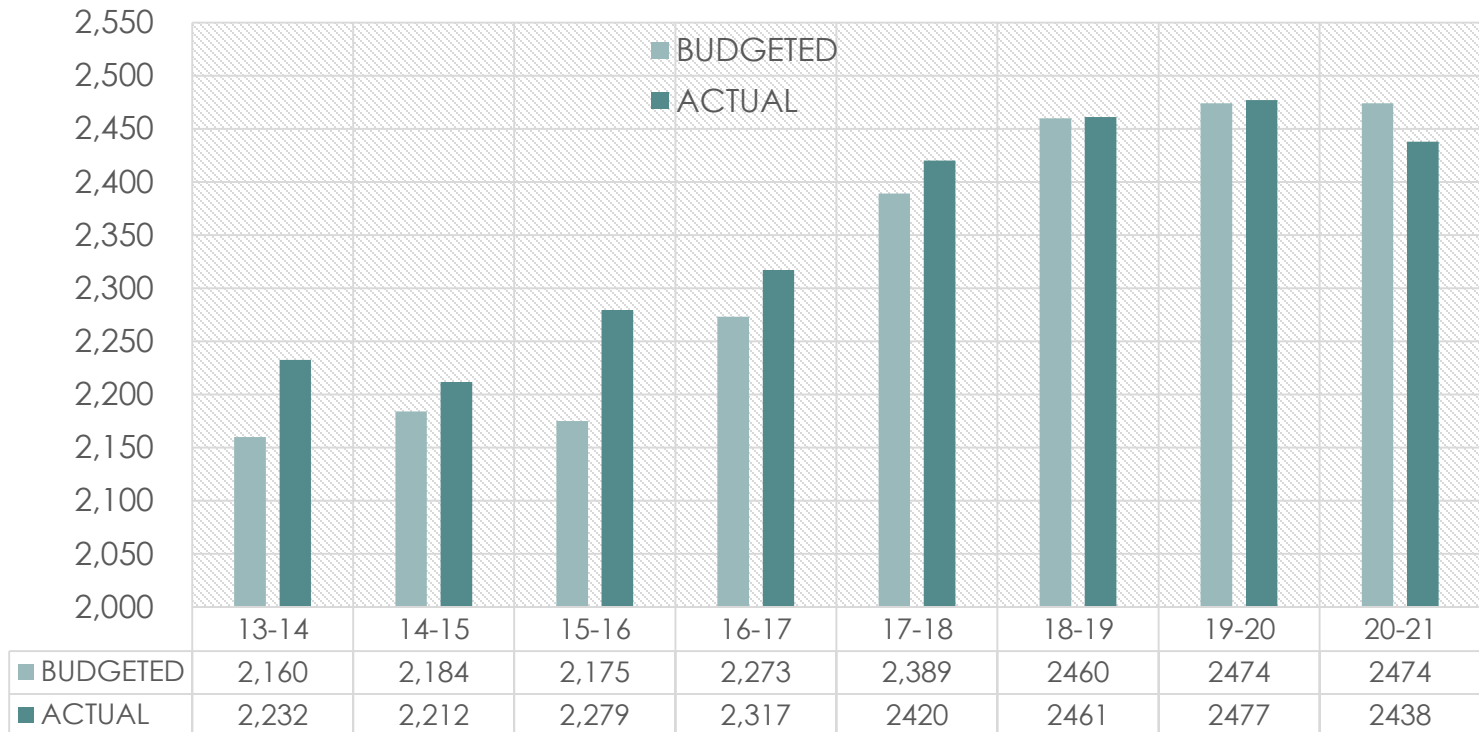
- ▶ The General Fund expenditures are separated into programs. Some programs are offset by only state funds or only Federal Funds (and match up with the state and federal revenues) while others include revenues from multiple sources.
 - ▶ Basic Education (01), ALE (02), CTE (31 and 34), Districtwide Support (97) – the expenditures in these programs are the programs offset by general apportionment revenues. However, there are not enough apportionment funds to cover all expenditures, so local levy funds are also used.
 - ▶ Special Education (21 and 24) – these expenditures are predominantly covered by State (21) and Federal (24) funds. As we are required to serve all students according to their IEP's Special Education is also underfunded and in prior years we used approximately \$400,000 to \$800,000 per year in levy funds to support the program.
 - ▶ ESSER (11, 12, 13 and 14), Carl Perkins (38), Title One (51), Title II/IV (52), Title III (64) – these program expenditures match up with the corresponding revenues and are only from Federal sources. The dollars budgeted and spent are determined by the Federal allocation

WA School Funding – General Fund Expenditures

- ▶ LAP (55), Miscellaneous State (58), ELL (65) and Hi-C (74) – these programs are funded by state funds only and are called the categorical programs.
- ▶ Food Service (98) – this program pays for all salaries, benefits, the Sodexo contract and supplies for the district meal service program. The program is funded by student fees (local), state, Federal and levy funds.
- ▶ Transportation – this program accounts for all to/from transportation for the Kalama, Woodland, Ridgefield and LaCenter school districts (KWRL). The program is funded by state apportionment funds. Expenditures that are not covered by state apportionment funds are split among the 4 districts (based upon each district's percentage of hours and miles). The other districts make monthly payments to Woodland.
- ▶ Daycare (88) – the WCC and YCC daycare programs are funded mostly by user fees. The program has also been approved by DSHS as a site for low income families, so we receive monthly payments from DSHS.
- ▶ Other Locally funded Programs (69 & 89) – these programs include expenditures to offset any donations that we receive from private donors, WEA, the PTSA and the Southwest Community Foundation (to name a few). This program also includes the expenditures of the Family Resource Center that are not covered by other state or federal funds. This includes support of the center itself, the school food pantries and the Back to School Bash.

Enrollment History – Budget to Actual

ENROLLMENT HISTORY



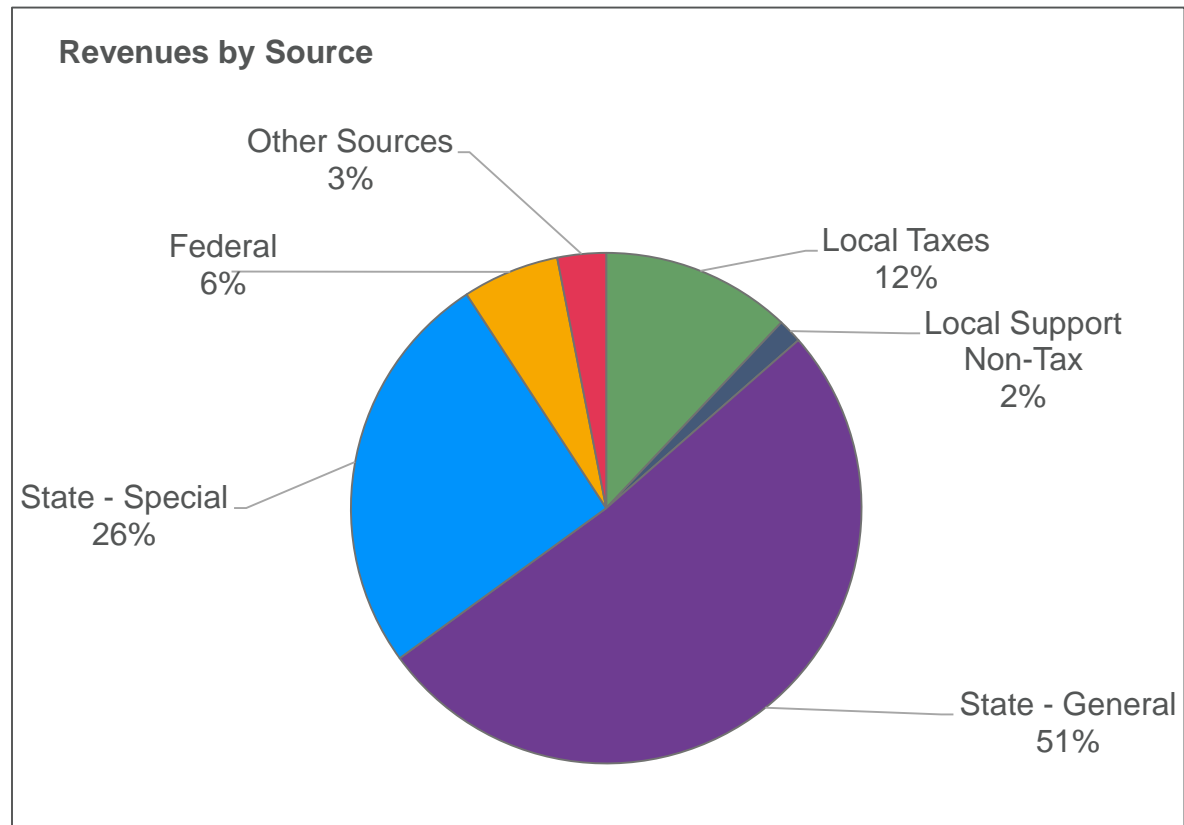
20-21 Budget Historical Revenue/Exp/Fund Balance Summary

	AUDITED		AUDITED	BUDGET	BUDGET	\$ Δ	% Δ
	2017	2018	2019	2020	2021		
TOTAL REVENUE	\$29,931,746	\$33,065,331	\$37,461,158	\$39,901,177	\$42,416,999	\$2,515,822	6.3%
EXPENDITURES							
TOTAL EXPENDITURES	\$30,055,378	\$33,484,153	\$37,192,715	\$40,118,711	\$42,728,924	\$2,610,213	6.5%
SURPLUS / DEFICIT	(\$123,632)	(\$418,822)	\$268,443	(\$217,534)	(\$311,925)	(\$94,391)	
OTHER FINANCING SOURCES / USES							
Other Financing Sources	\$250,000	\$400,000	\$100,000	\$300,000	\$200,000	(\$100,000)	
Other Financing Uses	(\$38,359)	(\$102,881)	(\$315,375)	(\$142,238)	(\$165,160)	(\$22,922)	
NET CHANGE IN FUND BALANCE	\$88,009	(\$121,703)	\$53,068	(\$59,772)	(\$277,085)	(\$217,313)	
BEGINNING FUND BALANCE	\$2,676,560	\$2,764,569	\$2,642,867	\$2,695,935	\$2,636,163		
YEAR-END FUND BALANCE	\$2,764,569	\$2,642,867	\$2,695,935	\$2,636,163	\$2,359,078		
FUND BALANCE AS % OF EXPENDITURES	9.20%	7.89%	7.25%	6.57%	5.52%		
FUND BAL AS # OF MONTHS OF EXPEND.	1.10	0.95	0.87	0.79	0.66		
19-20 EST ENDING FUND BALANCE				\$3,333,203			
19-20 PROJ FB AS % OF EXPENDITURES				8.54%			

This slide shows a history of total revenues, expenditures, other financing uses, net change in fund balance, FB as a percent 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 3 years. Due to the pandemic, 19-20 is projected to have a large increase in Fund Balance (between \$650,000 and \$850,000). An increase of approx. \$690,000 is shown here. The projected increase in fund balance allows us to budget a much higher deficit than in past year.

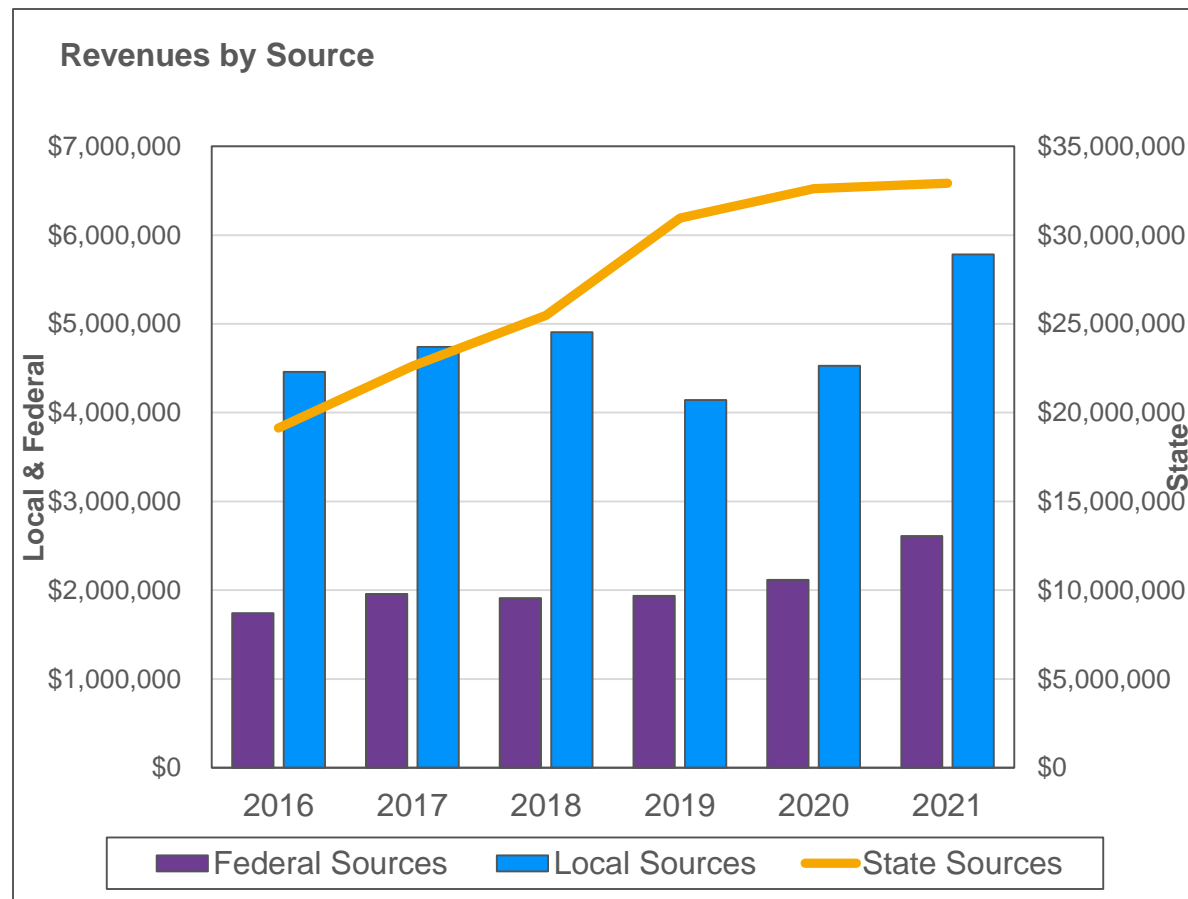
20-21 Budget General Fund – Revenue %'s By Source

For 20-21 the revenue source percentages are getting back to pre-2018 levels; before the local and state levy requirements changed.



20-21 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 how we are bouncing back somewhat in 2021. It also shows the increase in State funding due to the change in funding formula and increases in categorical funding.



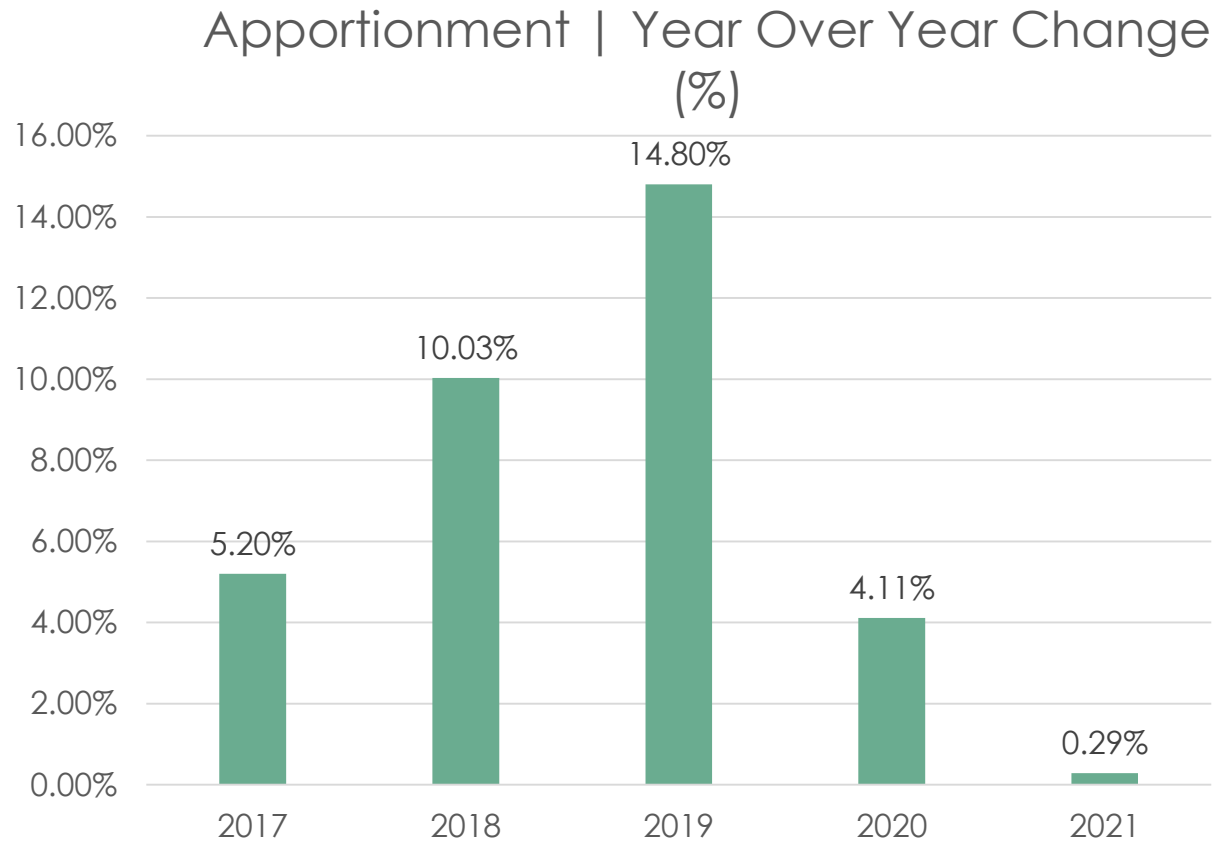
20-21 Budget GF 19-20 Budget to 20-21 Budget Comparison – Revenues

	AUDITED 2019	BUDGET 2020	PROPOSED 2021	\$ Δ	% Δ
LOCAL					
Taxes	\$3,407,246	\$4,032,530	\$5,127,092	\$1,094,562	27.1%
Support Non-Tax	\$736,102	633,737	654,581	20,844	3.3%
TOTAL LOCAL REVENUE	\$4,143,347	\$4,666,267	\$5,781,673	\$1,115,406	23.9%
STATE					
General Purpose	\$20,958,315	\$21,881,890	\$21,920,304	\$38,414	0.2%
Special Purpose	\$10,006,076	10,217,687	10,991,271	773,584	7.6%
TOTAL STATE REVENUE	\$30,964,391	\$32,099,577	\$32,911,575	\$811,998	2.5%
FEDERAL					
General Purpose	\$7,636	\$0	\$0	\$0	0.0%
Special Purpose	\$1,930,416	2,346,287	2,611,050	264,763	11.3%
TOTAL FEDERAL REVENUE	\$1,938,052	\$2,346,287	\$2,611,050	\$264,763	11.3%
OTHER					
Other School Districts	\$348,756	\$756,946	\$1,062,731	\$305,785	40.4%
Other Entities	66,612	32,100	49,970	17,870	55.7%
Other Financing Sources	\$100,000	300,000	200,000	(100,000)	(33.3%)
TOTAL OTHER REVENUE	\$515,368	\$1,089,046	\$1,312,701	\$223,655	20.5%
TOTAL REVENUE	\$37,561,158	\$40,201,177	\$42,616,999	\$2,415,822	6.0%

Slide shows year to year budget comparison of revenues. Large increase in local taxes due to increase of 2020 levy to \$2.50/1,000. State Special Purpose increase due to increases in Special Education, LAP High Poverty funds and other categorical increases. Almost no increase in State General Purpose is unusual, as we usually budget for increases in enrollment and we receive increases for cost of living and inflation from the state. We are budgeting for a decrease in enrollment. Federal Special Purpose increase due to Covid ESSR and FEMA funds (not budgeted in previous years) and large carryover in Title One Funds not spent in the prior year. The large increase from other school districts is because of the expected increase in Transportation costs, but no expectation of large increases in funding to offset – being very conservative in this area.

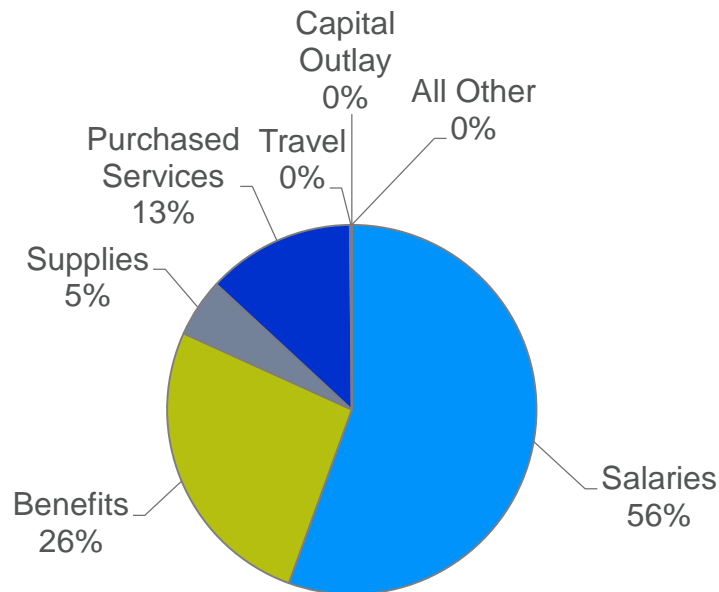
20-21 Budget General Fund – Apportionment History

This graph shows the history of apportionment, but also shows just a slight increase between 19-20 and 20-21. The formula factors increased, but the enrollment is less (2,474 to 2,438).

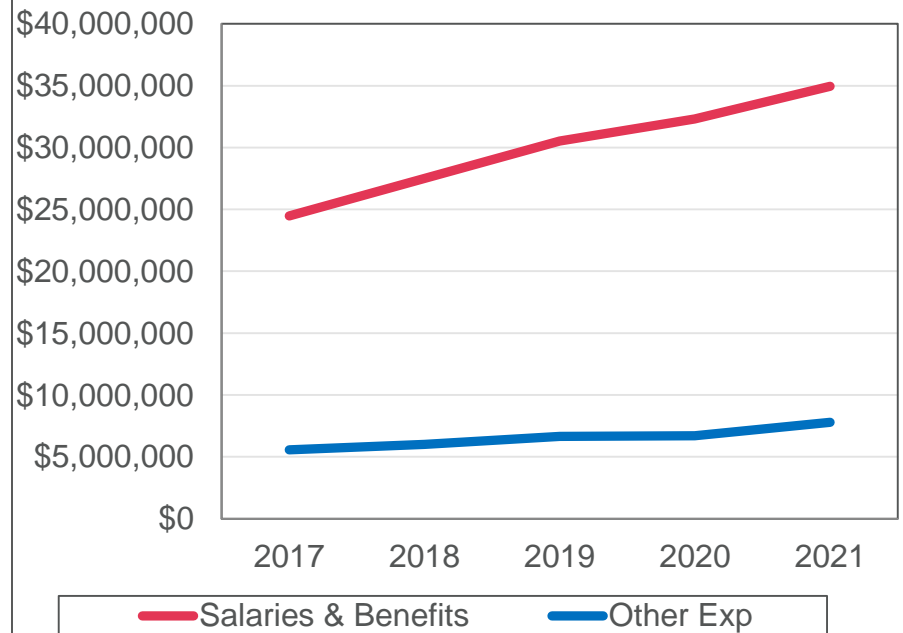


20-21 Budget General Fund Expenditures

Expenditure Allocation by Object



Expenditure Comparison by Object



Salaries and benefits account for 82% of total expenditures.

20-21 Budget GF 19-20 Budget to 20-21 Budget Comparison – By Object

	AUDITED	BUDGET	PROPOSED		
	2019	2020	2021	\$ Δ	% Δ
Salaries	\$21,207,090	\$22,682,354	\$23,732,650	\$1,050,296	4.6%
Benefits	9,328,890	10,246,544	11,206,825	960,281	9.4%
TOTAL SALARIES & BENEFITS	\$30,535,981	\$32,928,899	\$34,939,475	\$2,010,576	6.1%
Supplies, Resources, & Non-Cap	\$2,147,706	\$2,249,574	\$2,187,536	(\$62,038)	(2.8%)
Purchased Services	4,339,706	4,864,338	5,531,463	667,125	13.7%
Travel	107,249	75,900	70,450	(5,450)	(7.2%)
Capital Outlay	62,073	0	0	0	0.0%
TOTAL ALL OTHER	\$6,656,735	\$7,189,812	\$7,789,449	\$599,637	8.3%
TOTAL EXPENDITURES	\$37,192,715	\$40,118,711	\$42,728,924	\$2,610,213	6.5%

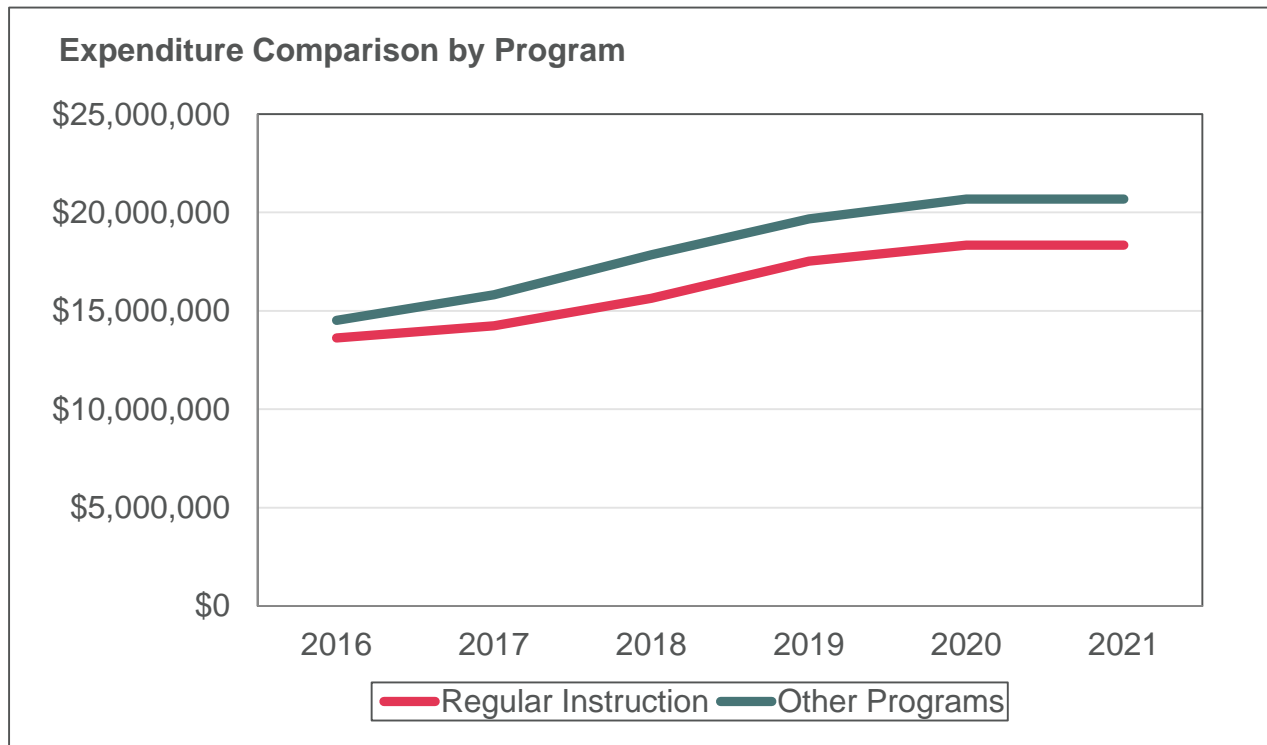
Slide shows increases from budget year to budget year. Increases in Salaries include negotiated increases, cost of living adjustments and small increase in staffing. Benefit increase is due to change in benefits (SEBB) which started January 2020, resulting in large increase (will give more detail). Large increase in Purchased services due mostly to increased budget for Special Education services, insurance and software costs.

20-21 Budget 19-20 Budget to 20-21 Budget Comparison – By Program

	AUDITED	BUDGET	PROPOSED		
	2019	2020	2021	\$ Δ	% Δ
EXPENDITURES					
Regular Instruction	\$17,524,510	\$18,763,416	\$19,251,663	\$488,247	2.6%
Special Education Instruction	4,649,007	5,180,021	5,918,085	738,064	14.2%
Vocational Education Instruction	820,458	750,931	757,900	6,969	0.9%
Compensatory Education Instruction	1,896,590	1,899,138	2,154,125	254,987	13.4%
Other Instructional Programs	162,833	571,105	820,889	249,784	43.7%
Community Services	600,804	545,401	561,730	16,329	3.0%
Support Services	11,538,514	12,408,698	13,264,532	855,834	6.9%
TOTAL EXPENDITURES	\$37,192,715	\$40,118,711	\$42,728,924	\$2,610,213	6.5%

This slide gives a bit more detail (by program) and compares the past year actual expenditures with the 19-20 budget and the 20-21 budget. All programs are increased due to increased salaries and benefits districtwide. Special Education increases due to increased enrollments and increases to outside placements. Compensatory Education includes the State and Federal programs. Large increases to LAP for High-Proverty program and Title One, due to large carryover. Other Instructional Programs include a line item of expenditures (with off-setting revenues) to increase budget capacity in the event that we receive grants or increased revenues and expenditures after the budget has been completed. This was increased from \$500,000 to \$700,000 in 20-21.

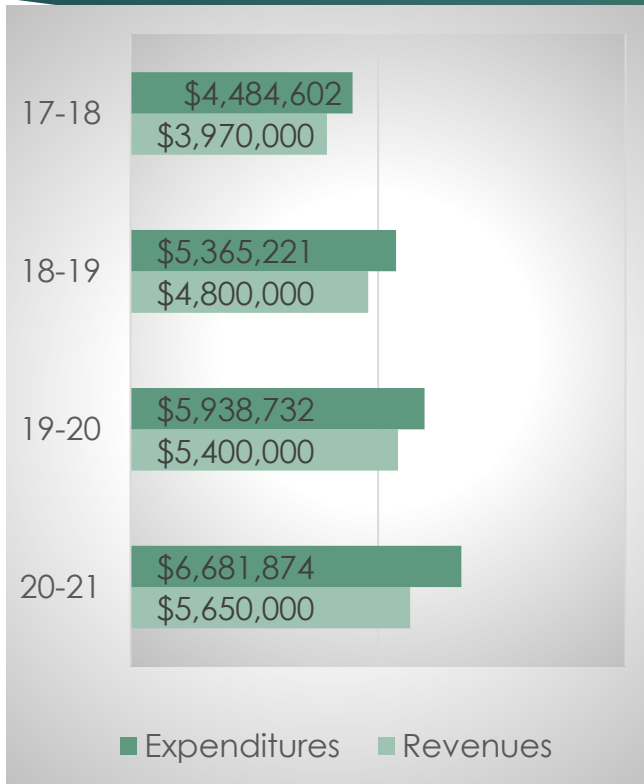
20-21 Budget General Fund Expenditures – BEA/ALE vs. Other Programs



This graph shows how consistent the Regular Instruction (Basic Education and Alternative Education) expenditures are year after year in comparison with the Other Programs (Special Ed, Categorical, Food Service, Districtwide Support, Transportation).

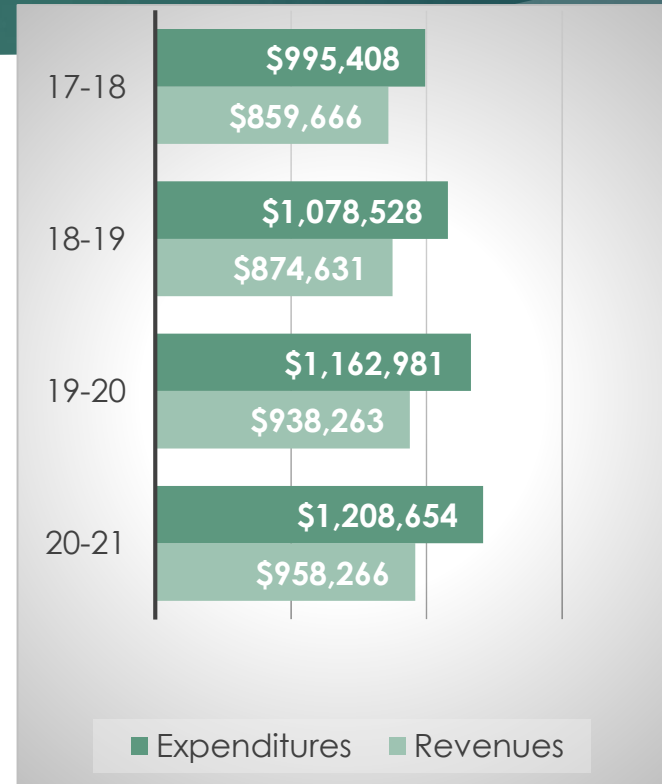
20-21 Budget Transportation & Food Service

Transportation Revenues/Expend



Revenues only include the state-funded revenues. We also receive payments from the other districts. Woodland's portion of KWRL for 19-20 is \$376,000 plus \$135,160 for bus purchases

Food Service Revenues/Expend

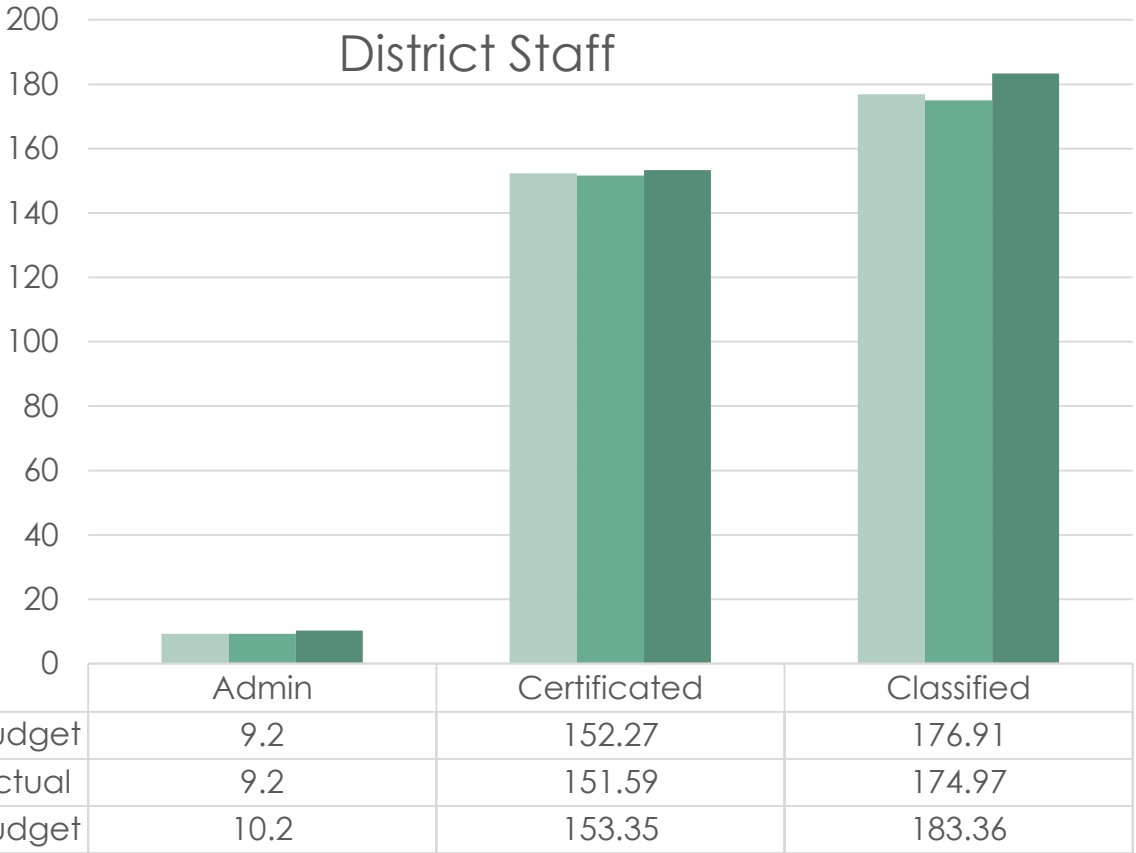


20-21 Food Service cost is approximately \$250,000 in comparison with the previous year cost of \$225,000. Increase in salaries and benefits are the reason for the increase.

20-21 Budget Before and After School Care

- ▶ For many years, the WCC and YCC programs have provided opportunities for parents and students in a small community without many daycare options for families.
- ▶ The YCC program has not been utilized by the families at Yale the last couple of years and the program will be continued for 20-21, but only for Monday mornings.
- ▶ Programs served about 120 families throughout the year at Columbia and North Fork, and also provide 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 \$13,000 for 20-21 (in comparison with \$35,000 in 19-20).

20-21 Budget Staff Changes



Staffing changes include an increase of 1 Assistant Principal (Admin), increases and decreases in certificated including .5 less Inst Coach, .5 less Social Worker. Increase of 1 classroom teacher, 1 Elementary Music teacher and 1 Speech Language Pathologist.

Classified changes include increase of 3.2 FTE in Special Education and 6.78 increase in Bus Drivers. Decreases include 1.3 FTE in Custodial/Maintenance and .66 in KWRL Office.

Other Funds

CAPITAL PROJECTS

DEBT SERVICE

ASB

TRANSPORTATION VEHICLE

CCAPITAL PROJECTS FUND

- ▶ Beginning Fund Balance \$720,000
- ▶ Revenues/Other Fin Srce \$775,500
- ▶ Expenditures/Fin Uses \$1,200,000
- ▶ Ending Fund Balance \$ 295,500

DEBT SERVICE FUND

▶ Beginning Fund Balance	\$1,200,000
▶ Revenues/Other Fin Source	\$3,465,914
▶ Expenditures/Other Fin Uses	<u>\$3,460,983</u>
▶ Ending Fund Balance	\$1,204,931

Debt Outstanding 9/1/20 = \$48,990,000

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	\$250,000
Revenues	\$370,750
Expenditures	<u>\$389,000</u>
Ending Fund Balance	\$231,750

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. This fund is fully self-supporting with state depreciation funds.

Beginning Fund Balance	\$2,600,000
Revenues	\$ 695,000
Expenditures	\$2,000,000
Ending Fund Balance	\$1,295,000