

Woodland School District 2023-24 BUDGET Summary

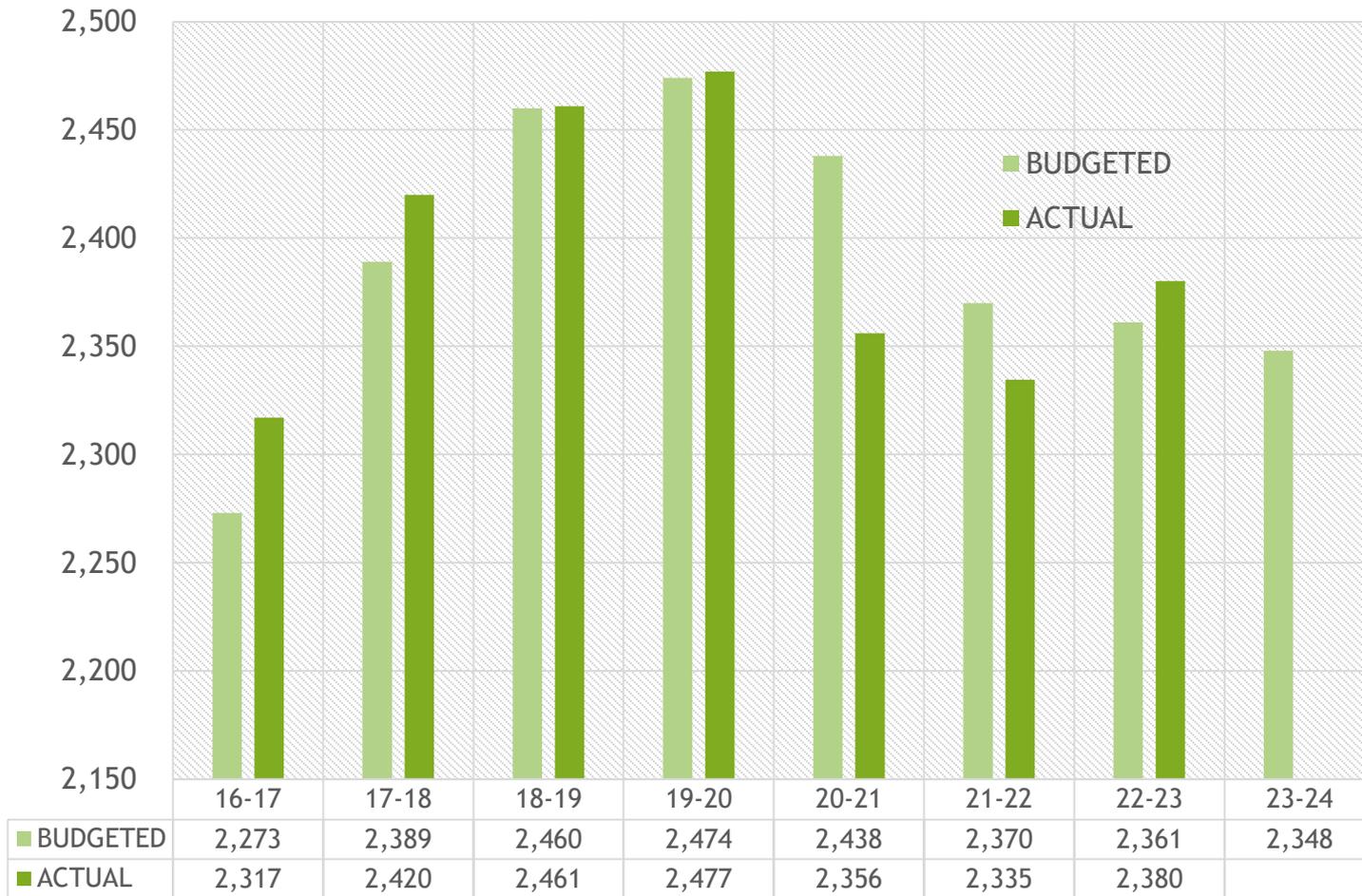
Presented by:

Stacy Brown

Executive Director of Business Services

August 10, 2023

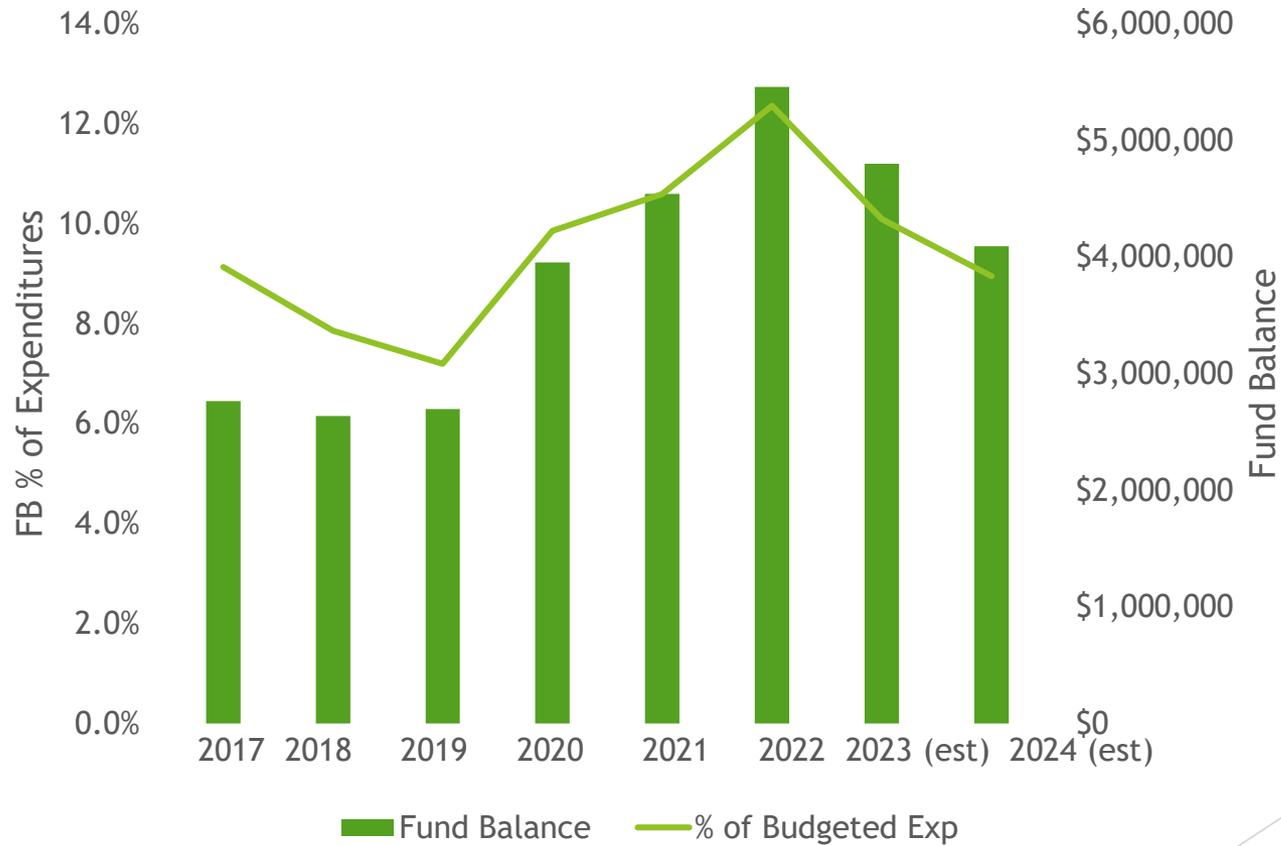
23-24 Budget Enrollment History - Budget to Actual



Actual enrollment for 22-23 was 19.17 students more than budget. The estimated enrollment for 23-24 is 13 students less than the 22-23 budget and only 32 students less than the 22-23 actual average FTE. This is a conservative estimate in comparison with prior years.

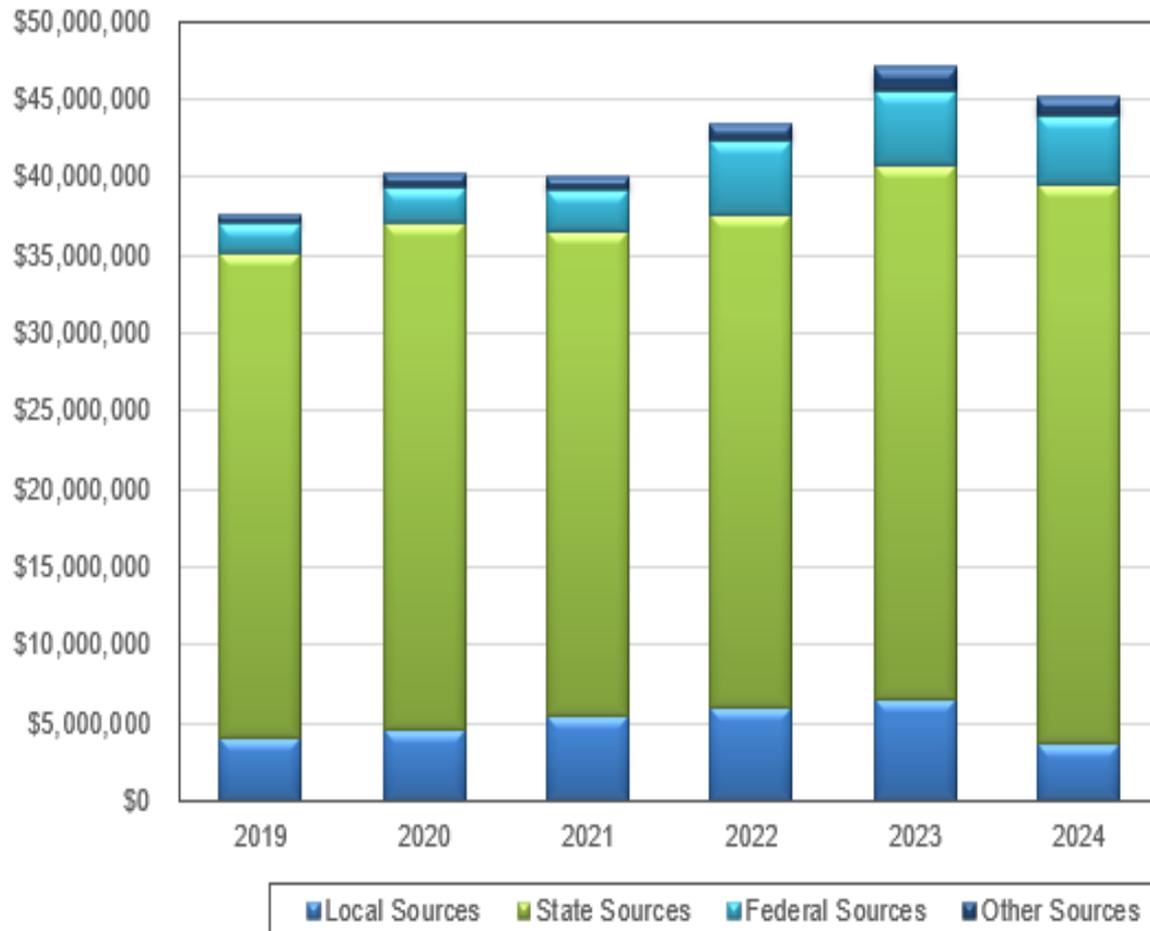
23-24 Budget

Historical Fund Balance/FB as a % of Expenditures Summary



23-24 Budget General Fund - Revenues by Source

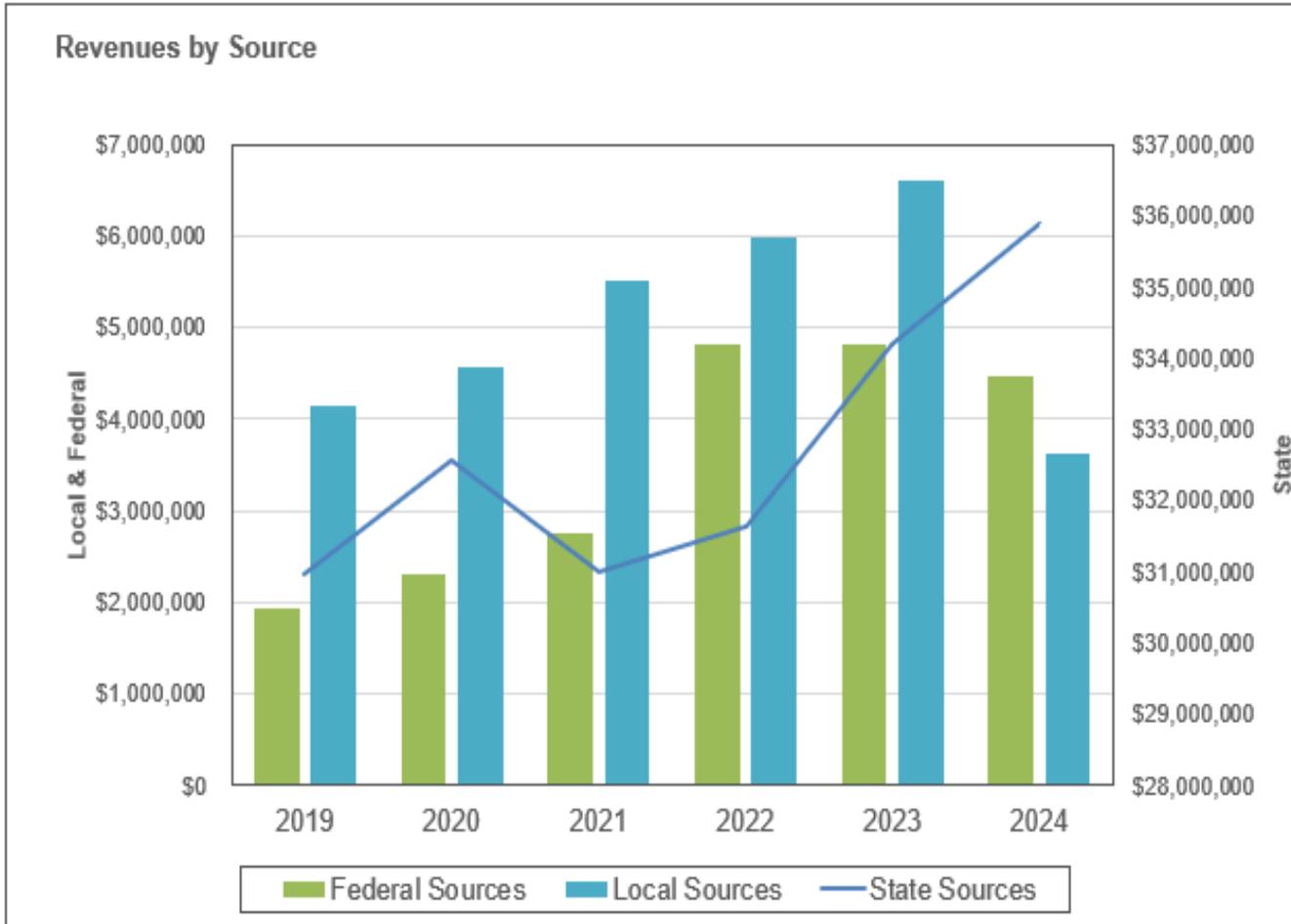
Revenues by Source



For the 23-24 revenue sources, the Local Sources have decreased with the loss of levy and levy equalization funds. State funds are increased due to Special Education and Transportation allocations.

Federal funds are consistent with the continuation of the ESSER Funds.

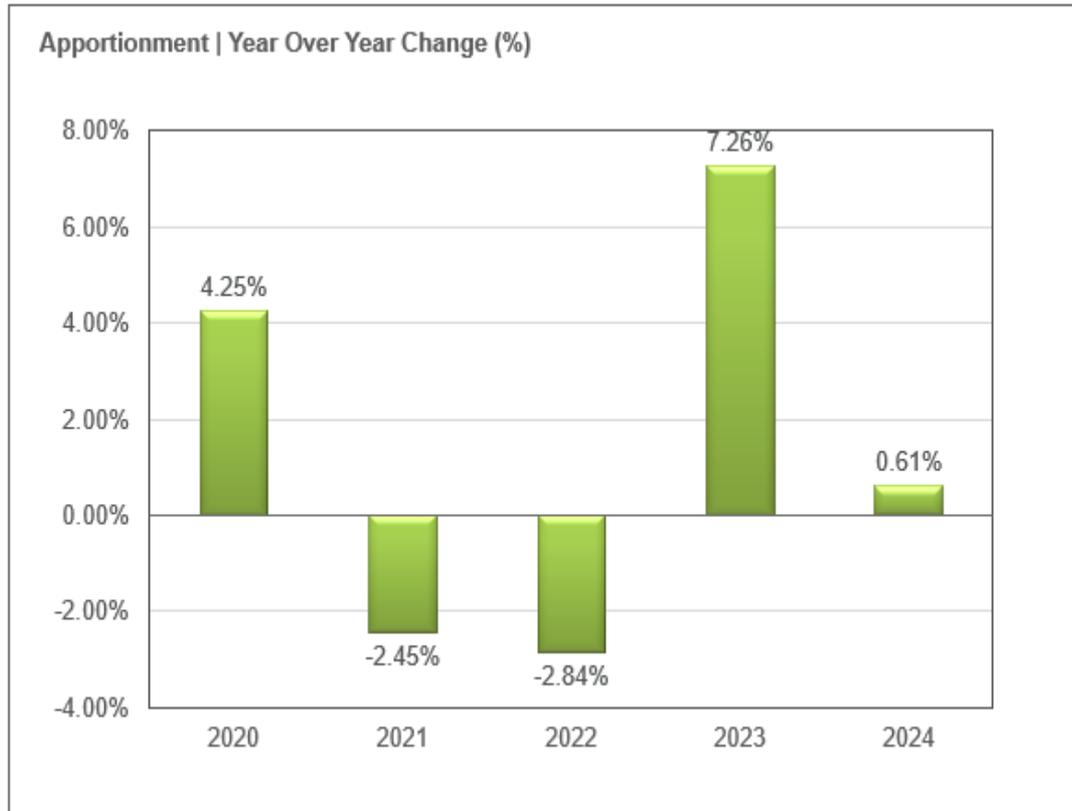
23-24 Budget General Fund - Revenues by Source



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 between 22-23 and 23-24 and the increase in Federal ESSER revenues in 20-21 through 22-23. For 23-24, although projected enrollment is down, State funding is up slightly due to Apportionment cost of living increases and approx. \$1.6M more in Transportation revenue than in the 22-23 budget. Special Education also had a large increase.

23-24 Budget General Fund - Apportionment History

This graph shows the history of apportionment. The very slight increase in 23-24 shows the conservative enrollment estimate. The enrollment is less than the prior year, but there are funded increases of 3.7% to the funded salaries and a 7.2% increase to the funded health benefits.



23-24 Budget 21-22 Actual, 22-23 Budget and 23-24 Budget Comparison - Revenues

	21-22 ACTUAL	22-23 BUDGET	23-24 PROPOSED	22-23 TO 23-24 \$ CHANGE	22-23 TO 23-24 % CHANGE
LOCAL					
Taxes	\$5,590,565	\$5,901,317	\$2,749,633	(\$3,151,684)	(53.4%)
Support Non-Tax	\$396,954	705,065	868,987	163,922	23.2%
TOTAL LOCAL	\$5,987,519	\$6,606,382	\$3,618,620	(\$2,987,762)	(45.2%)
STATE					
General Purpose	\$20,775,633	\$22,401,892	\$22,538,917	\$137,025	0.6%
Special Purpose	\$10,851,362	11,794,673	13,337,038	1,542,365	13.1%
TOTAL STATE	\$31,626,995	\$34,196,565	\$35,875,955	\$1,679,390	4.9%
FEDERAL					
General Purpose	\$8,295	\$0	\$0	\$0	
Special Purpose	\$4,812,186	4,812,488	4,481,341	(331,147)	(6.9%)
TOTAL FEDERAL	\$4,820,482	\$4,812,488	\$4,481,341	(331,147)	(6.9%)
OTHER					
Other Districts	\$933,488	\$1,386,799	\$1,118,481	(268,318)	(19.3%)
Other Entities	108,669	60,000	37,000	(23,000)	(38.3%)
Other Revenues	0	0	0	0	
Other Financing	0	0	0	0	
TOTAL OTHER	\$1,042,157	\$1,446,799	\$1,155,481	(291,318)	(20.1%)
TOTAL REVENUE	\$43,477,152	\$47,062,234	\$45,131,397	(\$1,930,837)	(4.1%)

Slide shows year to year budget comparison of revenues. Large decrease in local taxes due to lost levy revenue. Local Non-Tax increase of WCC fees, Food Service fees and investment earnings (increase of \$80,000). State Special Purpose increases in Special Education and Transportation (increase of \$1.4M from 22-23). Federal Special Purpose includes decrease in ESSER funds and \$75,000 decrease in Title One. Decrease from Other Districts for KWRL unfunded. Also, the majority of students in the Partners in Transition program have been from LaCenter. For 23-24, more students are estimated to be from Woodland, so less will be billed to LaCenter to support the program. Decreased revenues from Other Entities includes funds from the ESD for the BEST new teacher mentoring program. Funding is based on the number of staff that are new to the teaching program. We will have much fewer new teachers this year than in the past few years, resulting in less funds.

23-24 Budget - Detailed Revenue Comparison

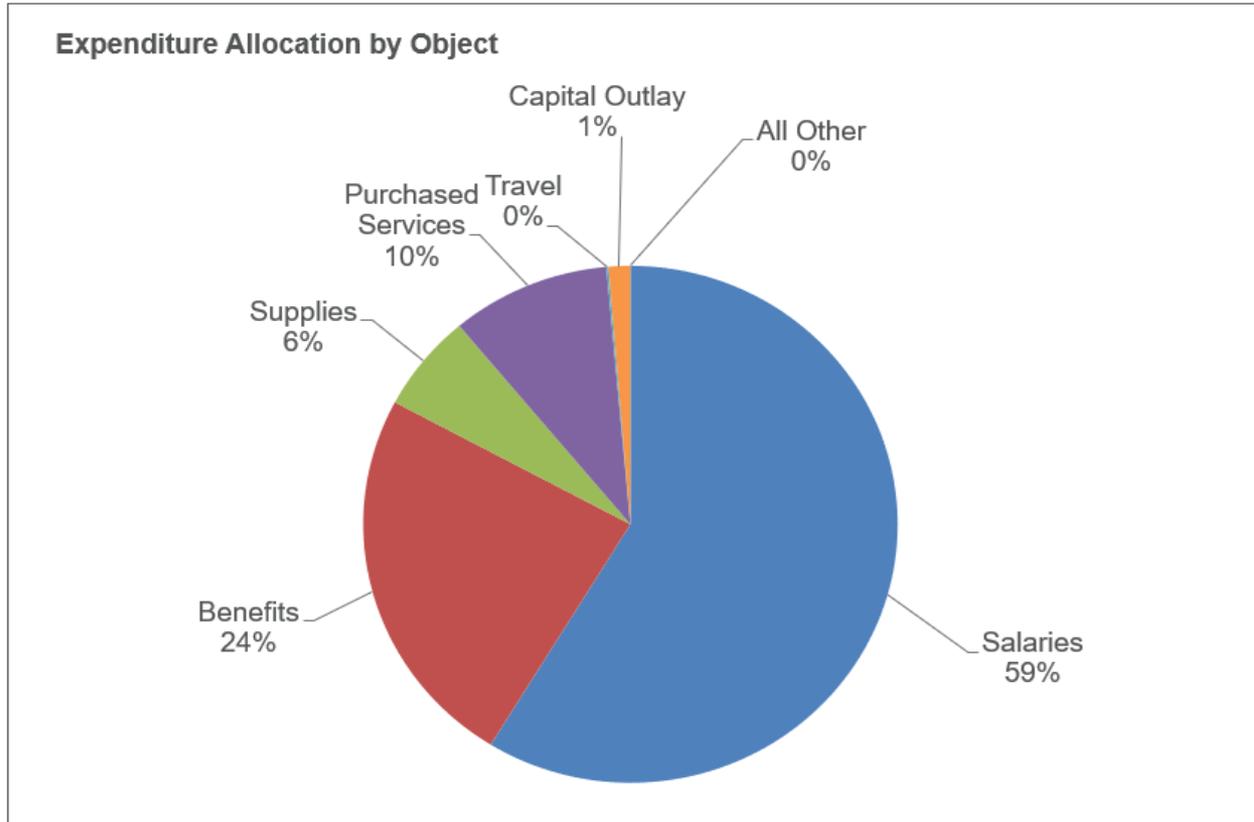
2022-23 ACTUAL AT6 FTE 23## BUDGETED FTE	22-23 BUDGET REVENUES 23#1	23-24 BUDGET REVENUES 23#*	DOLLAR VARIANCE	PERCENT VARIANCE -#.55%
LOCAL MONIES:				
LOCAL PROPERTY TAX	\$5,901,317	\$2,749,632	(\$3,151,685)	-53.4%
MISC TUITION & FEES	\$55,000	\$40,000	(\$15,000)	-27.3%
DAYCARE/FAC USE	\$140,000	\$170,000	\$30,000	21.4%
FOOD SERVICE FEES	\$305,565	\$345,987	\$40,422	100.0%
INVESTMENT EARNINGS	\$10,000	\$90,000	\$80,000	800.0%
GIFTS/DONATIONS	\$90,500	\$102,000	\$11,500	12.7%
MISC OTHER	\$99,000	\$101,000	\$2,000	2.0%
TOTAL LOCAL MONIES	\$6,601,382	\$3,598,619	(\$3,002,763)	-45.5%
STATE MONIES:				
APPORTIONMENT	\$21,500,182	\$21,791,052	\$290,870	1.4%
BEA ALLOC TO SPECIAL ED	\$605,710	\$747,865	\$142,155	23.5%
LEVY EQUALIZATION	\$296,000	\$0	(\$296,000)	-100.0%
SPECIAL ED	\$4,082,836	\$4,436,458	\$353,622	8.7%
LAP	\$783,072	\$797,797	\$14,725	1.9%
DAYCARE	\$60,000	\$65,000	\$5,000	8.3%
MISC STATE	\$303,203	\$242,440	(\$60,763)	-20.0%
BILINGUAL EDUCATION	\$329,483	\$330,111	\$628	0.2%
HIGHLY CAPABLE	\$70,345	\$70,232	(\$113)	-0.2%
FOOD SERVICES	\$21,734	\$21,734	\$0	0.0%
KWRL	\$6,156,000	\$7,400,000	\$1,244,000	20.2%
TOTAL STATE MONIES	\$34,208,565	\$35,902,689	\$1,694,124	5.0%
FEDERAL MONIES:				
MISC FEDERAL GRANTS	\$500,000	\$500,000	\$0	0.0%
TITLE II - SCHOOL IMP	\$93,000	\$95,174	\$2,174	2.3%
FEDERAL SPECIAL ED	\$449,480	\$484,309	\$34,829	7.7%
VOGED	\$13,000	\$13,000	\$0	0.0%
TITLE ONE	\$509,578	\$434,130	(\$75,448)	-14.8%
TITLE III - LEP	\$29,109	\$28,486	(\$623)	-2.1%
ESSER FUNDS	\$2,231,113	\$2,050,000	(\$181,113)	-8.1%
FOOD SERVICES	\$867,619	\$723,310	(\$144,309)	-16.6%
E-RATE	\$25,000	\$27,000	\$2,000	8.0%
USDA COMMODITIES	\$94,589	\$104,198	\$9,609	10.2%
TOTAL FEDERAL MONIES	\$4,812,488	\$4,459,607	(\$352,881)	-7.3%
REV FROM OTH DISTRICTS/AGENCIES:				
KWRL	\$1,204,598	\$984,244	(\$220,354)	-18.3%
FROM RSD/LOSD FOR SPED PGMS	\$124,780	\$68,000	(\$56,780)	-45.5%
NON-HIGH (GREEN MTN)	\$15,000	\$23,000	\$8,000	53.3%
FROM PSD/PRIVATE FOUNDATIONS	\$60,000	\$37,000	(\$23,000)	-38.3%
TOTAL FROM OTHER DISTRICTS	\$1,404,378	\$1,112,244	(\$292,134)	-20.8%
TOTAL DISTRICT REVENUE	\$47,026,813	\$45,073,159	(\$1,953,654)	-4.2%

23-24 Budget Expenditure Comparison - By Object

	21-22 ACTUAL	22-23 BUDGET	23-24 PROPOSED	22-23 TO 23-24 \$ CHANGE	22-23 TO 23-24 % CHANGE
Salaries	\$24,305,542	\$27,555,652	\$26,870,151	(\$685,501)	(2.5%)
Benefits	10,541,413	12,177,256	11,004,276	(1,172,980)	(9.6%)
Supplies	\$2,686,190	\$2,928,404	\$2,794,579	(\$133,825)	(4.6%)
Services	4,743,369	4,836,485	4,397,348	(439,137)	(9.1%)
Travel	94,444	65,900	58,500	(7,400)	(11.2%)
Capital Outlay	73,072	0	605,000	605,000	100.0%
TOTAL EXPENDITURES	\$42,444,030	\$47,563,697	\$45,729,854	(\$1,833,843)	(3.9%)

Slide shows changes from budget year to budget year. Decreases in salaries and benefits due to cuts to classified and certificated staff. The Benefit decrease is larger due to the certificated retirement percentage dropping from 14.8% to 9.8% (34% decrease). Decrease in supplies due to cuts to building budgets, technology and curriculum purchases. Purchased Services decreased as we are sending less special education students out of district (decrease of \$300,000) compared to last year and decreases for software (Forecast5). Travel decreases due to levy reduction cuts. Capital Outlay is budgeted for the remaining HVAC projects that are not yet complete. These are offset by Federal (ESSER) revenue. These revenues and expenditures will be transferred to the CPF, but serve to add capacity in the GF.

23-24 Budget General Fund Expenditures - % of Total by Object



Salaries and benefits account for 83% of total expenditures. This is down from 84% last year, due to decreased staffing.

23-24 Budget Expenditure Comparison - By Category

	21-22 ACTUAL	22-23 BUDGET	23-24 PROPOSED	22-23 TO 23-24 \$ CHANGE	22-23 TO 23-24 % CHANGE
EXPENDITURES					
Regular Instruction	\$19,160,899	\$20,600,515	\$18,518,371	(\$2,082,144)	(10.1%)
Federal Special Purpose Funding	1,819,916	2,031,172	1,995,325	(35,847)	(1.8%)
Special Education Instruction	5,152,196	6,214,669	6,401,042	186,373	3.0%
Vocational Education Instruction	765,123	790,731	851,217	60,486	7.6%
Skills Center Instruction	0	0	0	0	
Compensatory Education Instruction	2,065,487	2,115,867	1,933,739	(182,128)	(8.6%)
Other Instructional Programs	123,931	597,085	578,023	(19,062)	(3.2%)
Community Services	630,784	586,650	647,089	60,439	10.3%
Support Services	12,725,694	14,627,008	14,805,048	178,040	1.2%
TOTAL EXPENDITURES	\$42,444,030	\$47,563,697	\$45,729,854	(\$1,833,843)	(3.9%)

Almost all programs are decreased due to salary and benefit cuts. Regular Instruction decrease is higher because some staff that were previously in Basic Ed were moved to Federal (ESSER) funds. In past years some of these funds were used for professional development, technology and curriculum materials. Compensatory Education decreases due to decreases in Title One and the loss of TEAM High Poverty LAP funding and classified funding decreases in the ML program). Special Education expenditures did not take the hit that the other programs took with the levy reductions as we are required to provide the level of services identified in student IEP's.

23-24 Budget - Expenditures by Activity

	22-23 BUDGET	23-24 BUDGET	\$ DIFF	% DIFF	NOTES
BOARD OF DIRECTORS	153,000	182,350	29,350	19.2%	Election/Audit increases
SUPERINTENDENT'S OFFICE	489,690	428,288	(61,402)	-12.5%	DO Secretary/software decrease
BUSINESS OFFICE	484,455	465,825	(18,630)	-3.8%	OT/software decreases
HUMAN RESOURCES	268,061	224,248	(43,813)	-16.3%	Office services decrease
COMMUNICATIONS	65,000	32,500	(32,500)	-50.0%	Lewy reduction, half contract
SUPERVISION	1,275,661	1,013,590	(262,071)	-20.5%	Elem Deans/Sec Inst Coach Dec
MEDIA/LEARNING RES	327,417	300,865	(26,552)	-8.1%	Budget cut, classified reductions
PRINCIPAL'S OFFICE	2,148,935	2,280,684	131,749	6.1%	Salary and benefit increases
GUIDANCE - COUNSELING	1,038,883	1,232,308	193,425	18.6%	Class staff accounting changes
SAFETY	78,653	52,946	(25,707)	-32.7%	Reduction WHS Security position
HEALTH/PSYCH	1,346,057	1,315,837	(30,220)	-2.2%	
TEACHING	24,534,577	22,462,166	(2,072,411)	-8.4%	Cert/Class reductions, Running Start, Sped outside placement decreases
EXTRACURRICULAR	703,203	383,316	(319,887)	-45.5%	Cut WHS transp, cut WMS athletics
PROF DEVELOPMENT	820,776	711,684	(109,092)	-13.3%	Cert retirement dec, less staff for state PD
CURRICULUM	331,936	266,621	(65,315)	-19.7%	LRA update to est enr, staff dec
FOOD SERVICE	1,344,855	1,289,696	(55,159)	-4.1%	Staff decrease, Contract decrease
OPERATING BUSES	7,562,100	8,388,024	825,924	10.9%	Staff and MSOC inflation inc
MAINTENANCE/CUSTODIAL	2,565,366	2,168,358	(397,008)	-15.5%	Staff decreases
MAINT - ESSER HVAC PROJ	-	602,000	602,000	100.0%	HVAC projects
UTILITIES/SECURITY/INSURANCE	1,022,600	1,096,600	74,000	7.2%	
TECHNOLOGY	769,200	613,438	(155,762)	-20.2%	Staff decrease, tech purch decrease
PRINT/MP/PUB ACT	230,064	210,102	(19,962)	-8.7%	
TRANSFER TO CPF/DSF/TVF	118,265	119,070	805	0.7%	
TOTAL EXPENDITURES	47,678,754	45,840,516	(1,838,238)		

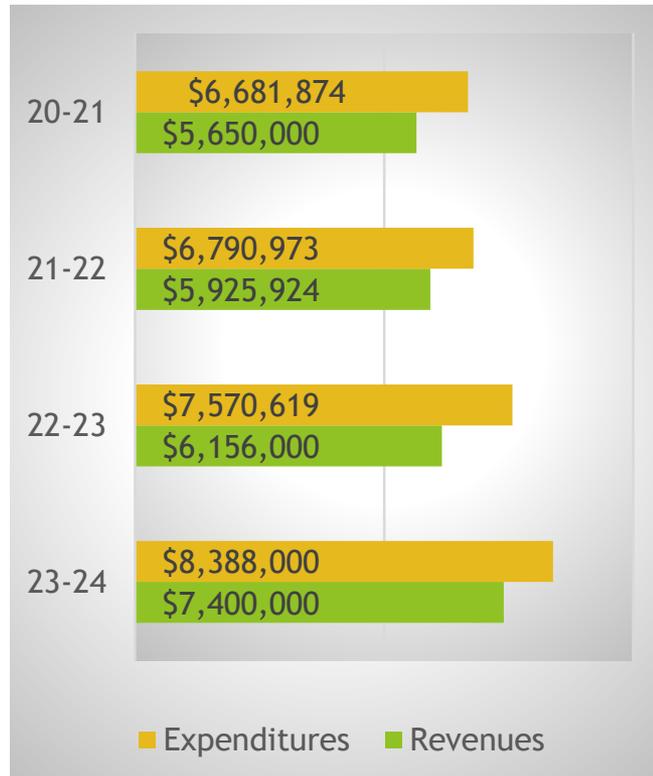
23-24 Budget Uses of Levy/Enrichment Funds

Expenditure Type	Enrichment Funds 2022-2023	Enrichment Funds 2023-2024
Certificated Salaries	\$ 518,000	\$ 302,000
Classified Salaries	\$ 1,422,000	\$ 1,160,000
Administrator Salaries	\$ 454,000	\$ 336,000
Benefits	\$ 1,125,000	\$ 613,000
MSOC (Mat'l/Supplies/Op Costs)	\$ 250,000	\$(415,000)**
Extracurricular	\$ 703,000	\$ 383,000
Special Education	\$ 970,000	\$ 672,000
WCC	\$ 74,000	\$ 55,000
Food Service	\$ 0	\$ 95,000
To/From Transportation	\$ 470,000	\$ 325,600
KWRL Bus Purchase	\$ 118,000	\$ 119,000
Total	\$ 6,104,000	\$ 3,645,600

** - If district is overfunded for MSOC's, must state how this will improve student achievement. The district has made the decision to provide classroom staff instead of MSOC's. We feel this will have a more profound impact on student achievement.

23-24 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 23-24 is \$399,500 plus \$119,070 for bus purchases (\$100,000 less than 22-23 budget).

Food Service Revenues/Expend

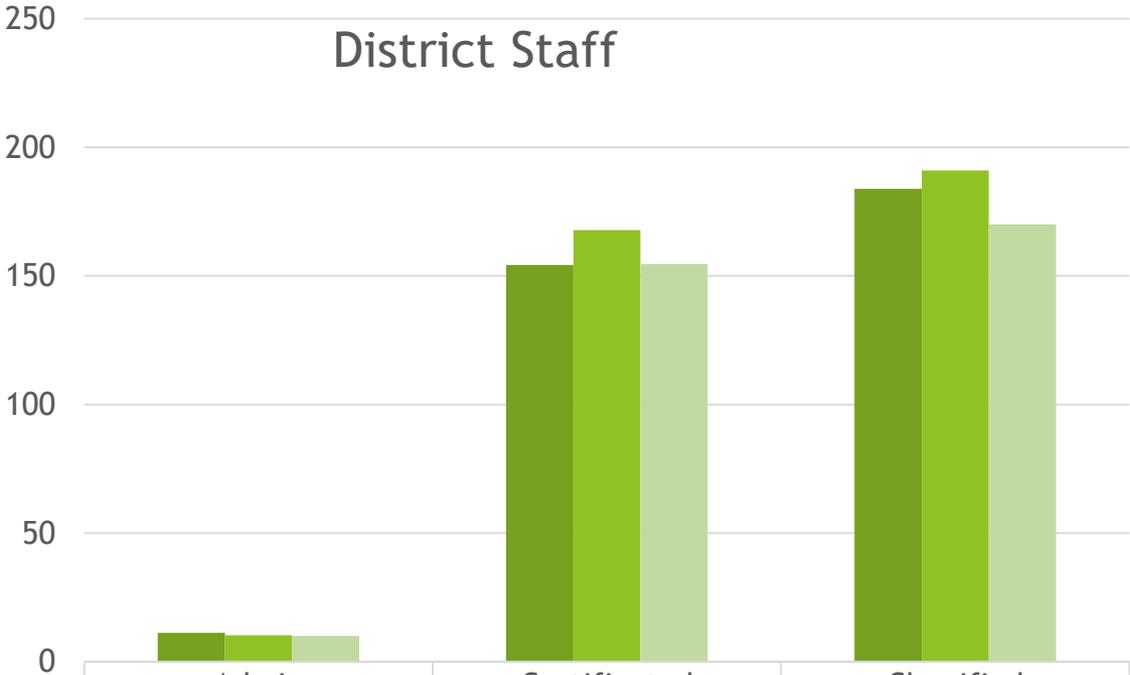


23-24 Food Service cost is approximately \$95,000 in comparison with the previous year budgeted cost of \$36,000. In 22-23 we received \$85,000 Supply Chain revenues (Covid funds) and only estimated to get \$36,000 in 23-24.

23-24 Budget Before and After School Care

- ▶ For many years, the WCC programs have provided opportunities for parents and students in a small community without many daycare options for families.
- ▶ The programs served about 120 families throughout the year at Columbia and North Fork. They also provide summer care at Columbia.
- ▶ The 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 \$55,000 for 23-24 (in comparison with \$79,000 in 22-23). Part of the levy reduction plan was that WCC would be self-supporting. Missy and I will be working together to develop a plan for increasing revenues (higher registration and hourly rates) and decreased staffing costs to drop this number.

23-24 Budget Staff Changes



	Admin	Certificated	Classified
■ 21-22 Actual	11.2	154.3	183.88
■ 22-23 Budget2	10.2	167.87	190.96
■ 23-24 Budget	10	154.56	170.052

23-24 Budget Certificated Staff Detail

PROGRAM	22-23 BUDGET	23-24BUDGET	DIFFERENCE	EXPLANATION
BASIC ED	132.95	122.61	(10.34)	
ADMINISTRATORS	8.25	8.00	(0.25)	Reassign Asst Supt to bldg Princ
DISTRICT	1.00	1.00	-	
CES (Inc ESSER Funded)	27.33	21.04	(6.29)	Less 5 classroom, .53 Specialist, .57 Dean/couns
NFES (Inc ESSER Funded)	29.33	28.40	(0.93)	Less TK, Less Dean, add 1 classroom
WMS (Inc ESSER Funded)	34.50	33.70	(0.80)	Less Social Studies, Reassignments
WHS (Inc ESSER Funded)	29.30	27.10	(2.20)	Less .5 SS, .6 Inst Coaches, Reassignment CTE/AD
Yale (Inc ESSER Funded)	3.24	3.37	0.13	
ALTERNATIVE ED	4.63	3.62	(1.01)	Less 1.0 TEAM
SPECIAL ED	24.32	24.26	(0.06)	
CTE - WHS	3.60	3.60	-	
CTE - WMS	0.65	0.65	-	
TITLE ONE	2.60	2.00	(0.60)	Reassign, less .6 Inst Coach
LAP	3.40	3.50	0.10	
STATE BILINGUAL	4.00	4.00	-	
HIGHLY CAPABLE	0.33	0.33	-	
DISTRICTWIDE SUPPORT	1.00	1.00	-	
TOTAL CERT/ADMIN STAFF	177.48	165.57	(11.91)	

23-24 Budget

Classified Staff Detail (See Next Slide for Explanation of Changes)

<u>PROGRAM</u>	<u>22-23 BUDGET</u>	<u>23-24 BUDGET</u>	<u>DIFFERENCE</u>
PARAS/PGM SPECIALISTS	66.24	54.08	(12.16)
BEA	13.27	4.68	(8.59)
SECURITY	0.69	-	(0.69)
ESSER	2.92	4.76	1.84
SPED	33.92	33.19	(0.73)
LAP	5.93	5.25	(0.68)
TITLE ONE	3.06	2.38	(0.68)
ML	4.33	1.79	(2.54)
CTE	0.64	0.64	-
ALE	1.48	1.39	(0.09)
LPN	1.24	0.64	(0.60)
SECRETARIES	15.49	14.48	(1.01)
MAINT/CUST/GROUNDS	22.93	17.18	(5.75)
DAYCARE	2.98	2.94	(0.04)
SUPERVISORS	5.04	4.66	(0.38)
BUS OFFICE/DO - NON-REPS	3.00	3.00	-
TECHNOLOGY	4.00	3.00	(1.00)
FOOD SERVICE	8.95	8.26	(0.69)
TRANSPORTATION	61.09	62.39	1.30
TOTAL CLASSIFIED	190.96	170.63	(20.33)

23-24 Budget Classified Staff Positions Reduced from 22-23

POSITION	LOCATION		POSITION (CON'T)	LOCATION (CON'T)
Cook	WHS		Para - LAP Program	CES
Custodian - Swing Shift	NFE		Para - LAP Program	NFES
Custodian - Swing Shift	WMS		Para - Library	WMS
Custodian - Swing Shift	CES		Para - ML	WHS
Custodian - Swing Shift	WHS		Para - ML	WMS
Custodian - Swing Shift	WHS		Para - PE	WMS
LPN	CES		Para - Transitional KG	NFES
Maint - Painter	District		Para - Translator	District
Para - Behavior	CES		Pgm Spec - Choir Accompani	WHS
Para - Behavior	NFES		Pgm Spec - WHS Library to WMS/WHS Library	WHS
Para - Campus Supervisor	WMS		Security	WHS
Para - Copy Center	WHS		Technology I	District
Para - Health Room	NFES			

OTHER FUNDS

Capital Projects

Debt Service

ASB

Transportation vehicle

CAPITAL PROJECTS FUND

▶ Beginning Fund Balance	\$ 765,000
▶ Revenues/Other Financing Source	\$ 945,000
▶ Expenditures/Financial Uses	<u>\$1,120,000</u>
▶ Ending Fund Balance	\$ 590,000

DEBT SERVICE FUND

▶ Beginning Fund Balance	\$ 1,710,000
▶ Revenues/Other Financial Source	\$ 3,608,788
▶ Expenditures/Other Financial Uses	<u>\$ 3,820,000</u>
▶ Ending Fund Balance	\$ 1,498,798

Debt Outstanding 9/1/22 = \$41,695,000

ASB FUND

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

Beginning Fund Balance	\$ 310,000
Revenues	\$ 376,500
Expenditures	<u>\$ 383,500</u>
Ending Fund Balance	\$ 303,000

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..

Beginning Fund Balance	\$ 3,972,000
Revenues	\$ 1,690,000
Expenditures	<u>\$ 2,000,000</u>
Ending Fund Balance	\$ 3,662,000