

2024-2025 Budget Planning

4 Key Decision Points

Topic 1: Fund Balance Sufficiency

Cash Flow

The **REVENUE** flow into the school district is NOT Consistent:

Figure 17: Monthly Payments to School Districts Schedule Effective 2019–20

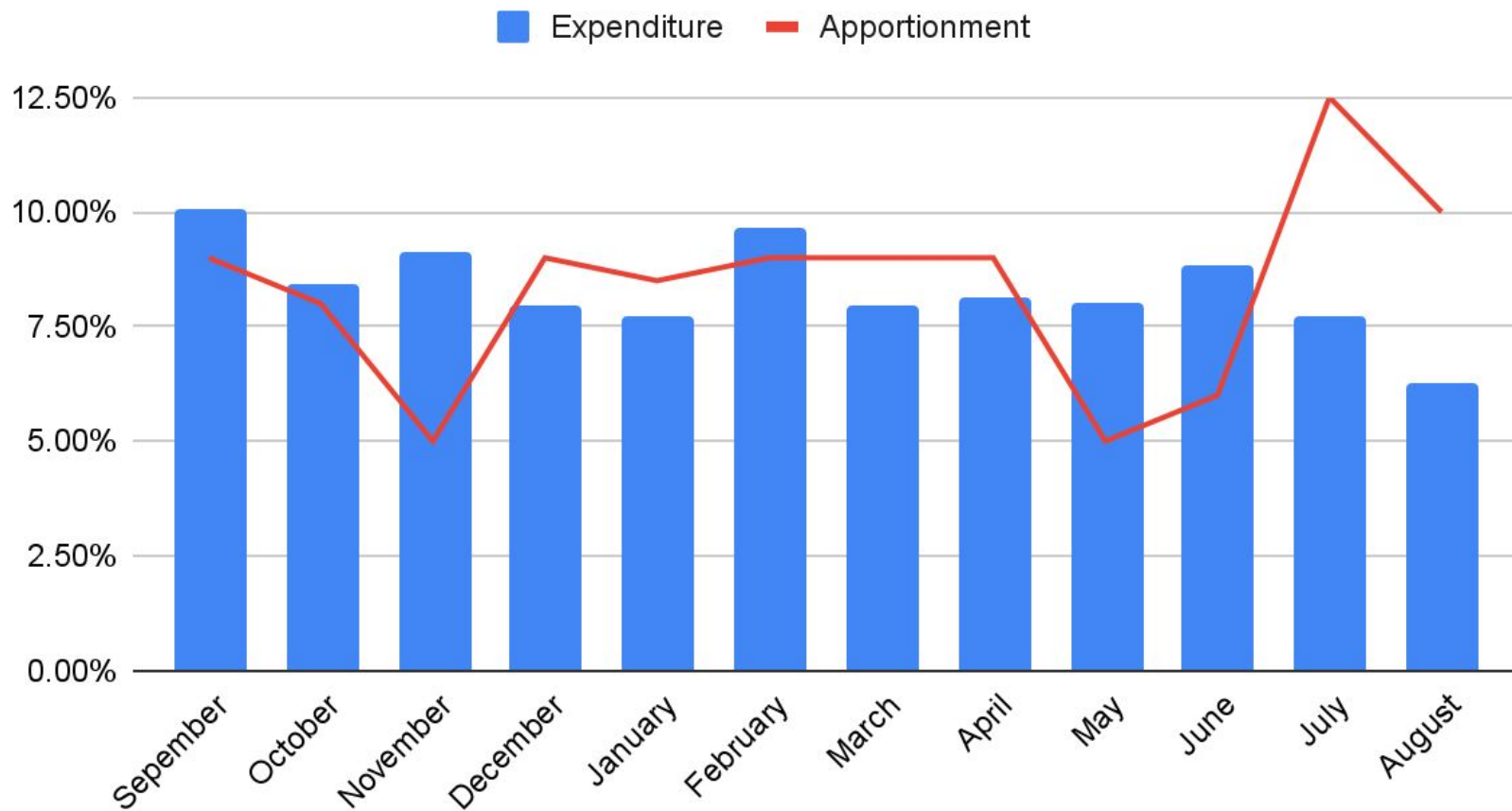
| Month | Payment Percent | Month | Payment Percent |
|-----------|-----------------|---------------|-----------------|
| September | 9.0% | March | 9.0% |
| October | 8.0% | April | 9.0% |
| November | 5.0% | May | 5.0% |
| December | 9.0% | June | 6.0% |
| January | 8.5% | July | 12.5% |
| February | 9.0% | <u>August</u> | <u>10.0%</u> |
| | | Total: | 100% |

Cash Flow

The **EXPENSE** flow out of the school district is NOT Consistent:

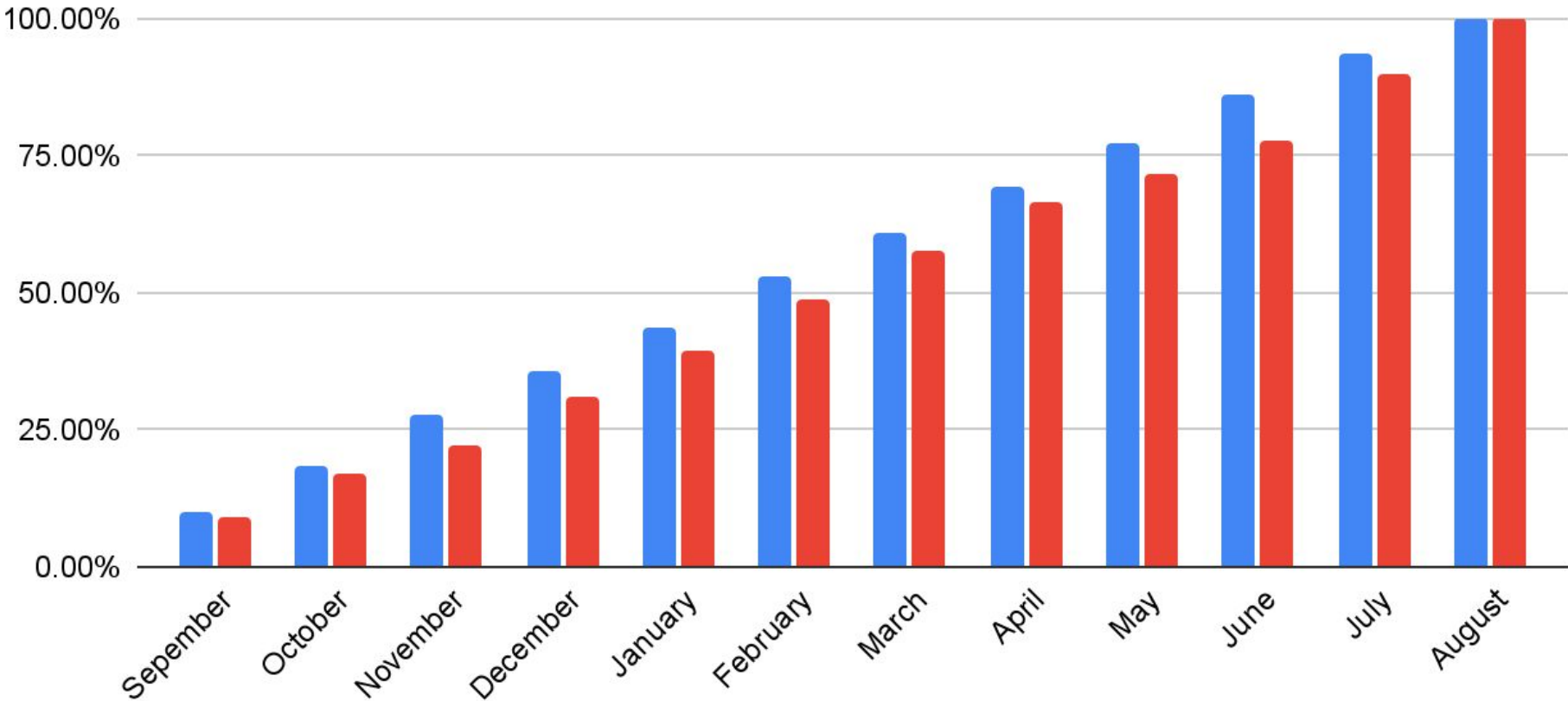
| Month | Percent of Total Expenditures | Month | Percent of Total Expenditures |
|-----------|-------------------------------|--------|-------------------------------|
| September | 10.07% | March | 7.95% |
| October | 8.46% | April | 8.15% |
| November | 9.14% | May | 8.04% |
| December | 7.98% | June | 8.81% |
| January | 7.72% | July | 7.73% |
| February | 9.65% | August | 6.29% |

Cash Flow



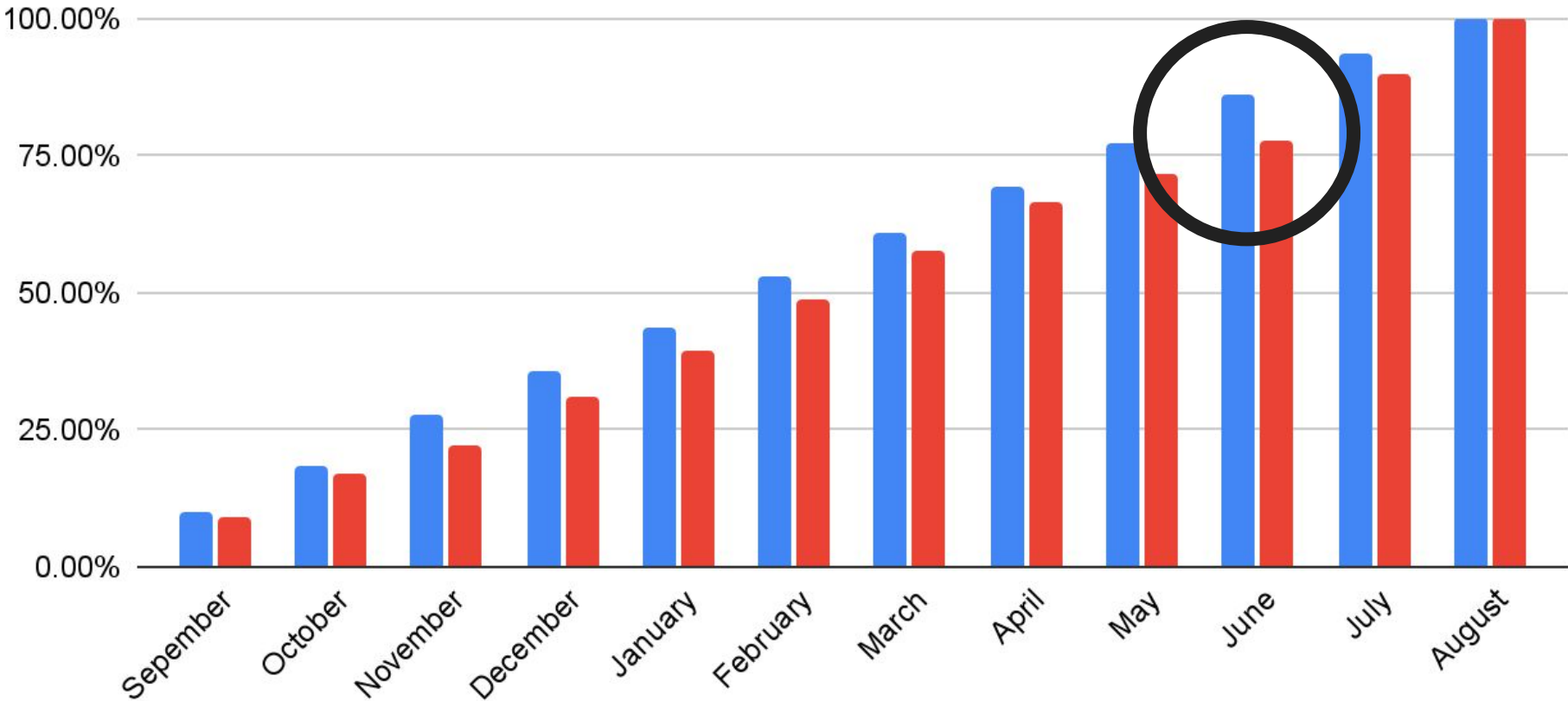
Cumulative Expenditure and Cumulative Apportionment ('22-23 data)

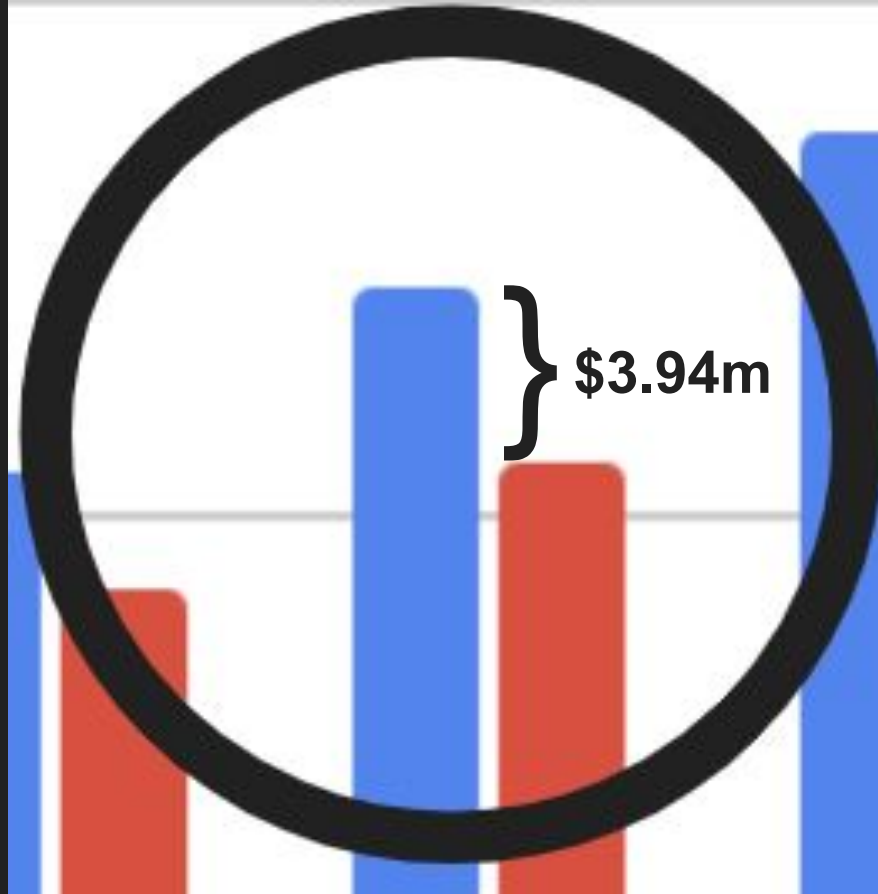
Cumulative Expenditure Cumulative Apportionment



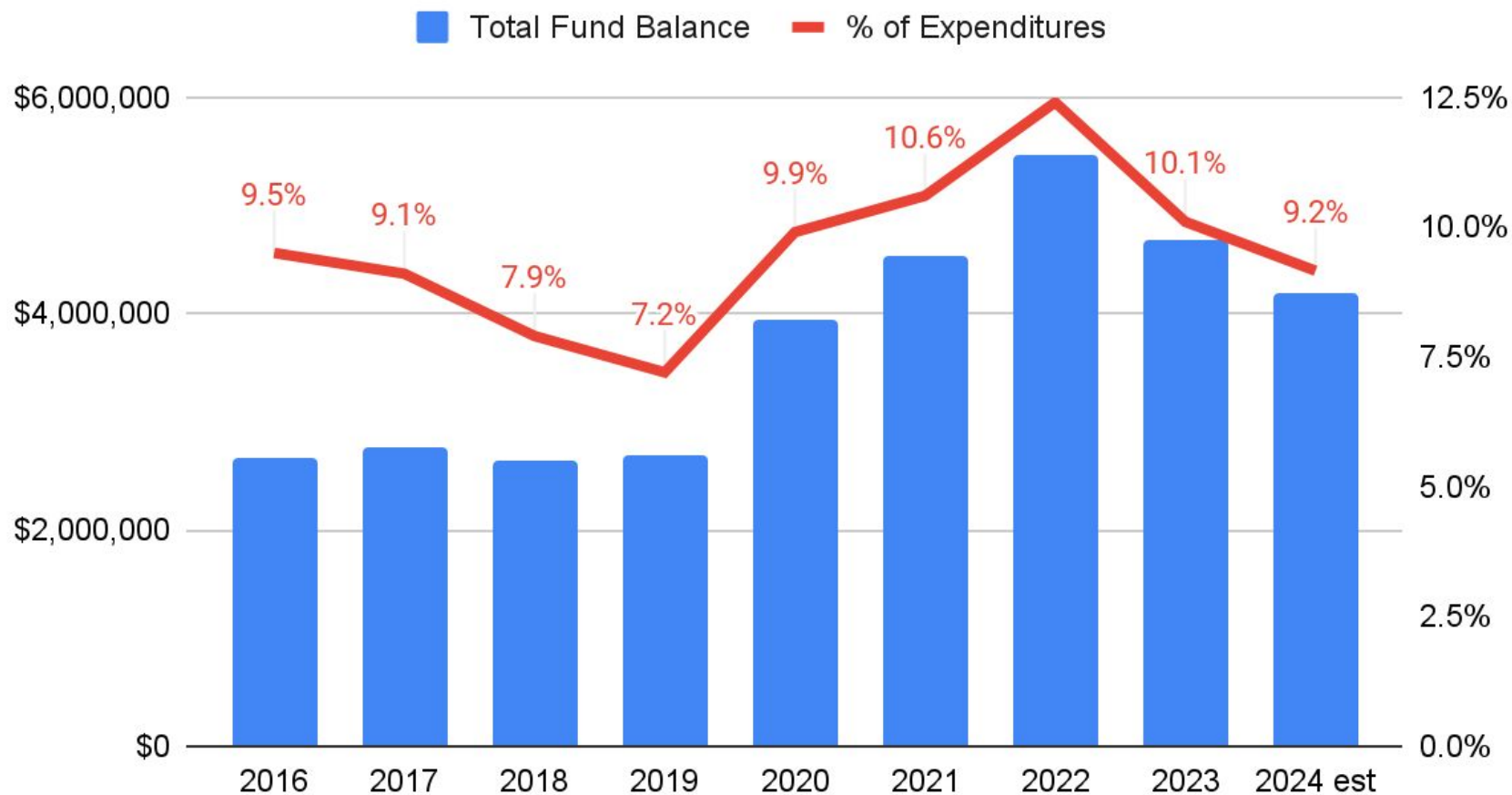
Cumulative Expenditure and Cumulative Apportionment ('22-23 data)

Cumulative Expenditure Cumulative Apportionment

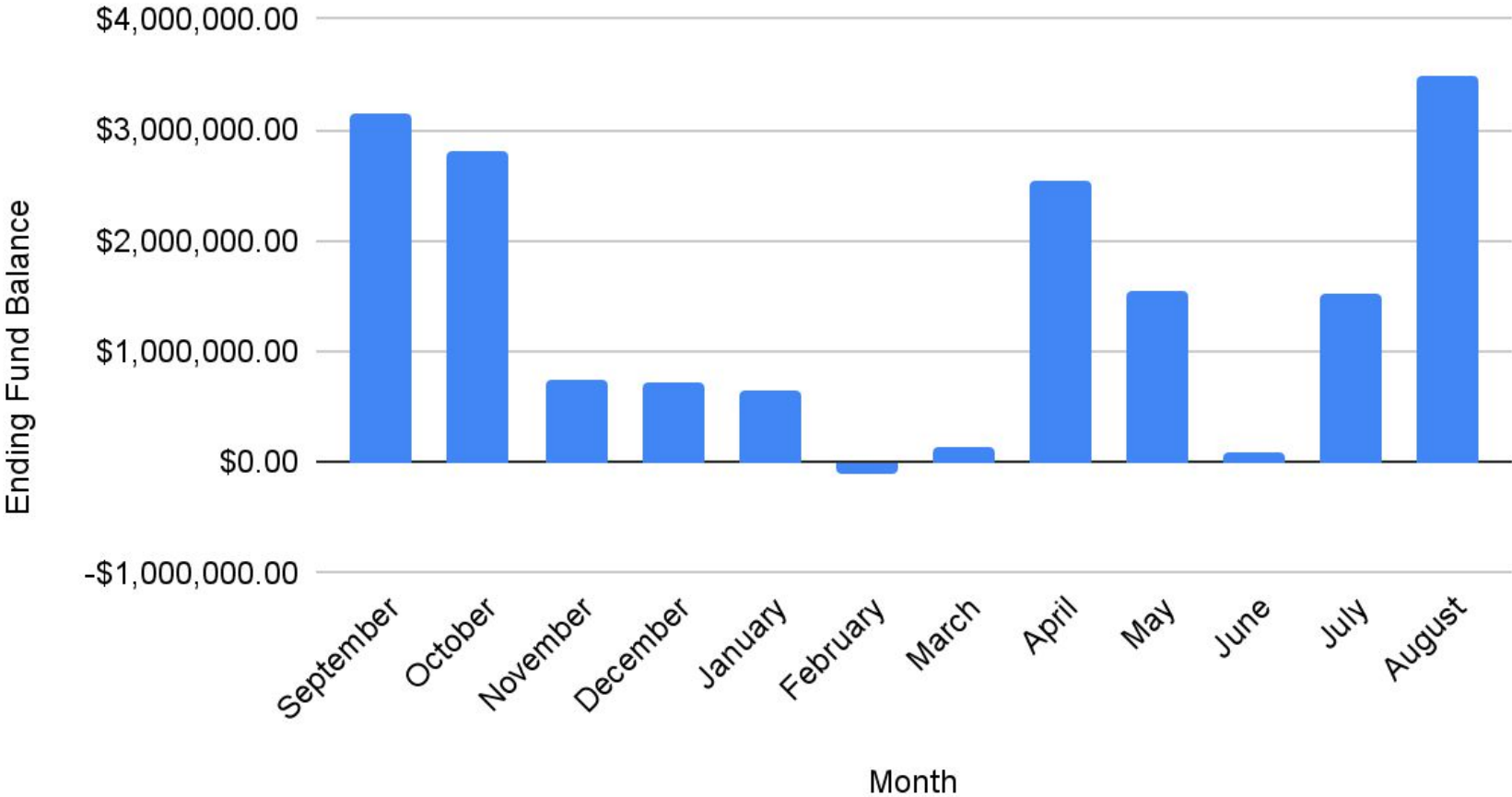




Total Fund Balance and % of Expenditures



Estimate of 2024-2025 Fund Balance with use of \$700K



Topic 2: Delay of KWRL TVF Contribution

Primer on Transportation Vehicle Fund

Uses of TVF:

- Purchase of Buses
- Payments to Conditional Sales Contracts for Buses
- Major Repairs to Buses
- Electric Bus Charging Stations
- Conversion of Buses to Electric

Revenues to TVF:

- Reimbursement Payments Provided for in RCW 28A.160.200
- Earnings from TVF Investments
- Earnings from Sale of surplus vehicles
- Transfers from General Fund
- TVF Levy

Transportation Vehicle Fund Depreciation Reimbursement

State reimburses districts for school buses over the life of the school bus:

- Type A (Small) = 8 years
- Type C (Mid sized) = 13 years
- Type D (Large) = 13 years

Reimbursement based on “State Supported Price” of a basic bus

- Reimbursement does not cover the actual cost of replacing a school bus
- Difference must come from other sources

Transportation Vehicle Fund Depreciation Reimbursement

| Type "A" Bus example: Purchase price= \$108,000 | | |
|---|-----------------------|---------------|
| Year | State Supported Price | Reimbursement |
| 1 | \$100,000.00 | \$12,500.00 |
| 2 | \$103,000.00 | \$12,875.00 |
| 3 | \$106,090.00 | \$13,261.25 |
| 4 | \$109,272.70 | \$13,659.09 |
| 5 | \$112,550.88 | \$14,068.86 |
| 6 | \$115,927.41 | \$14,490.93 |
| 7 | \$119,405.23 | \$14,925.65 |
| 8 | \$122,987.39 | \$15,373.42 |
| Total Reimbursement | | \$111,154.20 |
| Cost of Replacement Bus | | \$122,000.00 |
| Difference | | -\$10,845.80 |

Transportation Vehicle Fund Contribution Estimate

| | |
|-------------------------------------|------------|
| Total KWRL Additional Contribution: | \$ 350,000 |
| Woodland's Portion: | \$ 117,513 |

Topic 3: Adjustments to 23-24 Reductions

Athletics: Restoration of WMS Athletics

- Restoration on same basis as WHS Athletics (No Transportation/No “C” Teams): \$132,320
- Increase Participation Fees from \$50 to \$75 (\$ 12,000)
- Include Transportation \$ 13,000
- Include “C” Teams \$ 22,875
- “C” Team Participation Fees (\$ 5,000)
- “C” Team Transportation \$ 4,000

Athletics: Restorations to WHS Athletics

- Restoration of “C” Teams: \$ 20,265
- Increase Participation Fees from \$75 to \$100 (\$ 9,556)
- Restore Transportation \$ 40,000
- “C” team Participation Fees (\$ 3,000)
- “C” team transportation \$ 4,000

Athletics: WHS “C” Team Participation 22-23

WHS:

- Girls Basketball (12 athletes)
- Boys Basketball (13 athletes)
- Volleyball (12 athletes)

WMS

- Boys Basketball (2 teams, 28 athletes)
- Girls Basketball (2 teams, 21 athletes)
- Girls Soccer (18 athletes)
- * Volleyball (none in 22-23, but years prior had “C” Volleyball teams)

Topic 4: Limited Enhancement to Current Staffing

Addition of a Speech & Language Pathologist

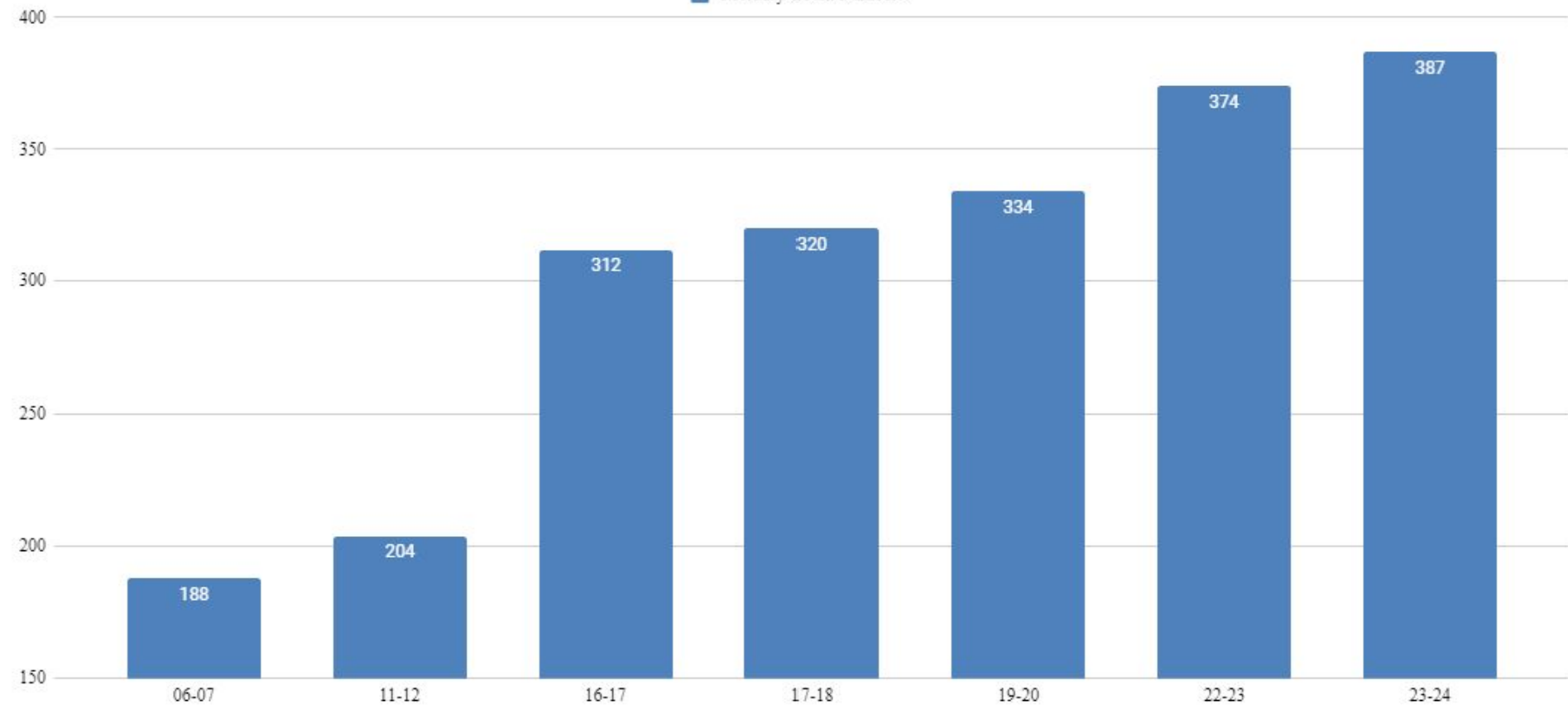
Speech and Language Services

Growth and Needs

April 11, 2024

Special Ed Count History

■ February Count Numbers



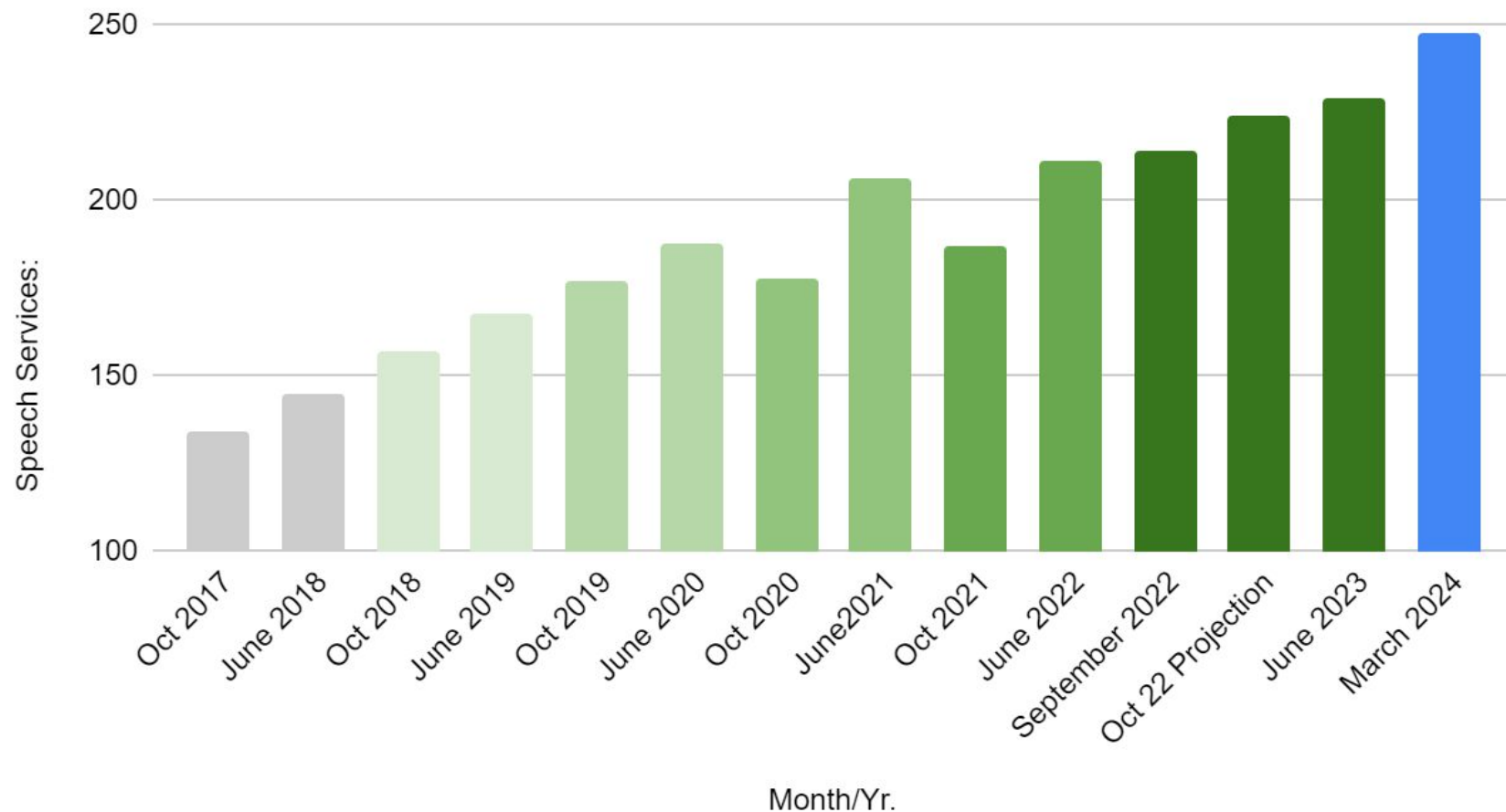
7 Year SLP Services Trend -- 2017-2024

| Month/Yr. | Students | Notes |
|-------------------|----------------------|--|
| Oct 2017 | 134 | |
| June 2018 | 145 | Grew by 11 in 17-18 sy |
| Oct 2018 | 157 | |
| June 2019 | 168 | Grew by 11 in 18-19 sy |
| Oct 2019 | 177 | |
| June 2020 | 188 | Grew by 11 in 19-20 sy |
| Oct 2020 | 178 | Covid start -- Down 10 from spring of '20 Added new part-time SLP contract |
| June 2021 | 206 | Added new full-time SLP employee Grew by 28 in 20-21 sy |
| Oct 2021 | 187 | Covid start -- Down 19 from spring of '21 |
| June 2022 | 211 | Grew by 24 in 21-22 sy Up 5 from spring of '21 |
| September 2022 | 214 | |
| Oct 22 Projection | 224 | |
| June 2023 | 229 | We've grown 77 students for SLP over the previous 5 years, averaging a growth of ~15 per year. |
| March 2024 | 248 | We've grown 19 students since June 2023 |
| | Caseload w/5 SLPs | 49.6 |
| | Caseload w/4 SLPs | 62 |

**7 Year SLP
Services Trend --
2017-2024**

| School Year | Average SLP Caseload |
|-------------|----------------------|
| 2017-18 | 46 |
| 2018-19 | 54 |
| 2019-20 | 60 |
| 2020-21 | 64 |
| 2021-22 | 49 (added a 4th SLP) |
| 2022-23 | 55 |
| 2023-24 | 62 |

2017-2024 Growth of Students with Speech Services



Why Woodland Needs Another SLP

- Federally Protected Right to a “Free Appropriate Public Education”
- Nearly every “Safety Net” reimbursement request has SLP services
- Nearly every outside placement has SLP services
- SLPs significantly -- and by design of the IEP -- help students with behavior needs
- SLPs help raise Reading scores → positive impact on Writing, Math, and Science scores
- Elementary SLPs do the vast majority of “initial” IEPs
- Early Intervention is the best place to allocate finances for ROI

Administrative Recommendations:

- **Topic 1:** Limit Fund Balance use to NO MORE than \$1,000,000 (Target \$500,000-\$800,000)
- **Topic 2:** Delay Woodland's payment to 2024-2025 TVF until 2025-2026
- **Topic 3:** Restore athletics at WMS to same level as WHS
 - Include no transportation to away contests
 - Increase participation fees at both WMS and WHS by \$25 per season
- **Topic 4:** Authorize the addition of an SLP in the fall of 2024 to increase services to students