

Woodland School District 2024-2025 Budget Summary

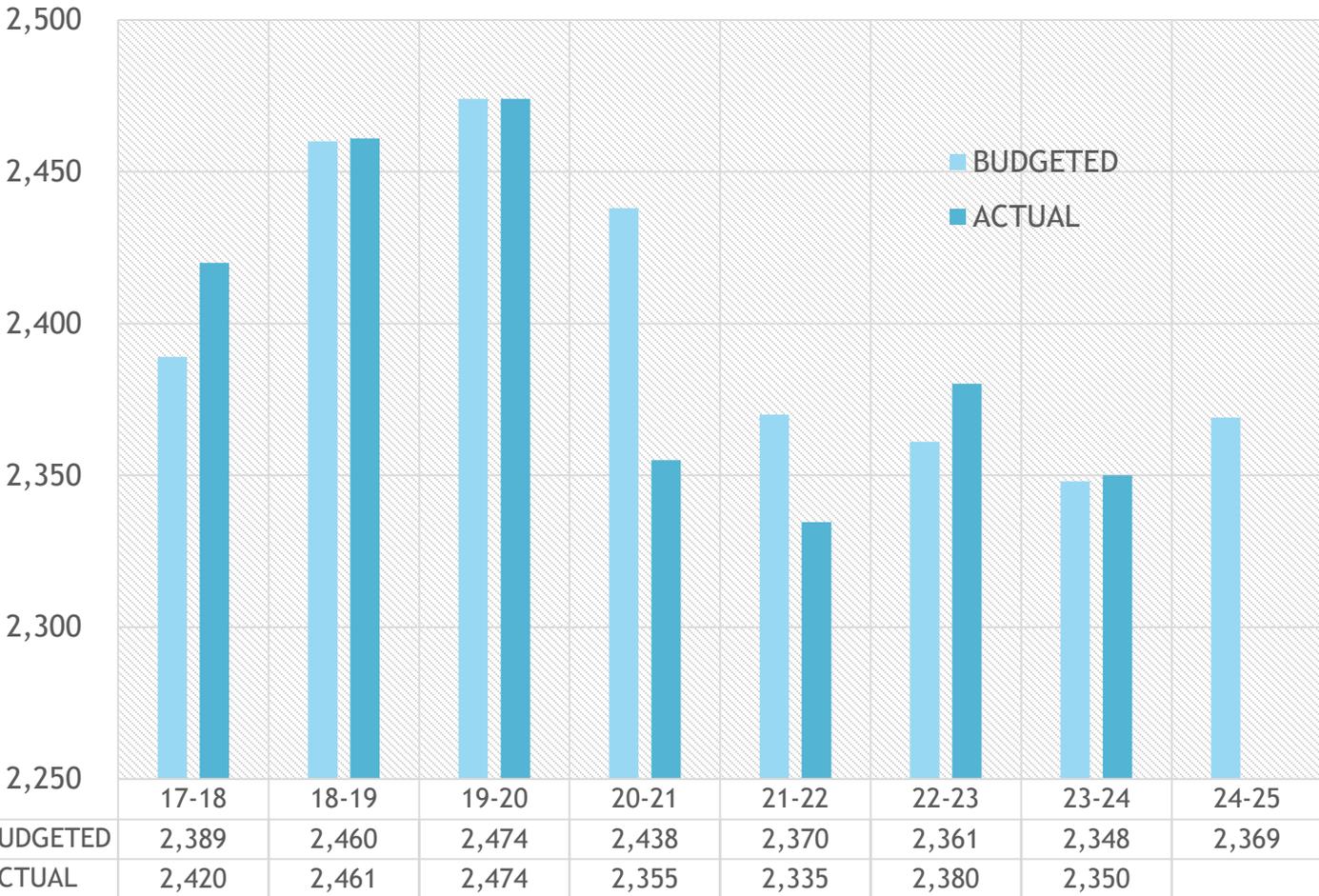
Presented by:

Stacy Brown

Executive Director of Business Services

August 8, 2024

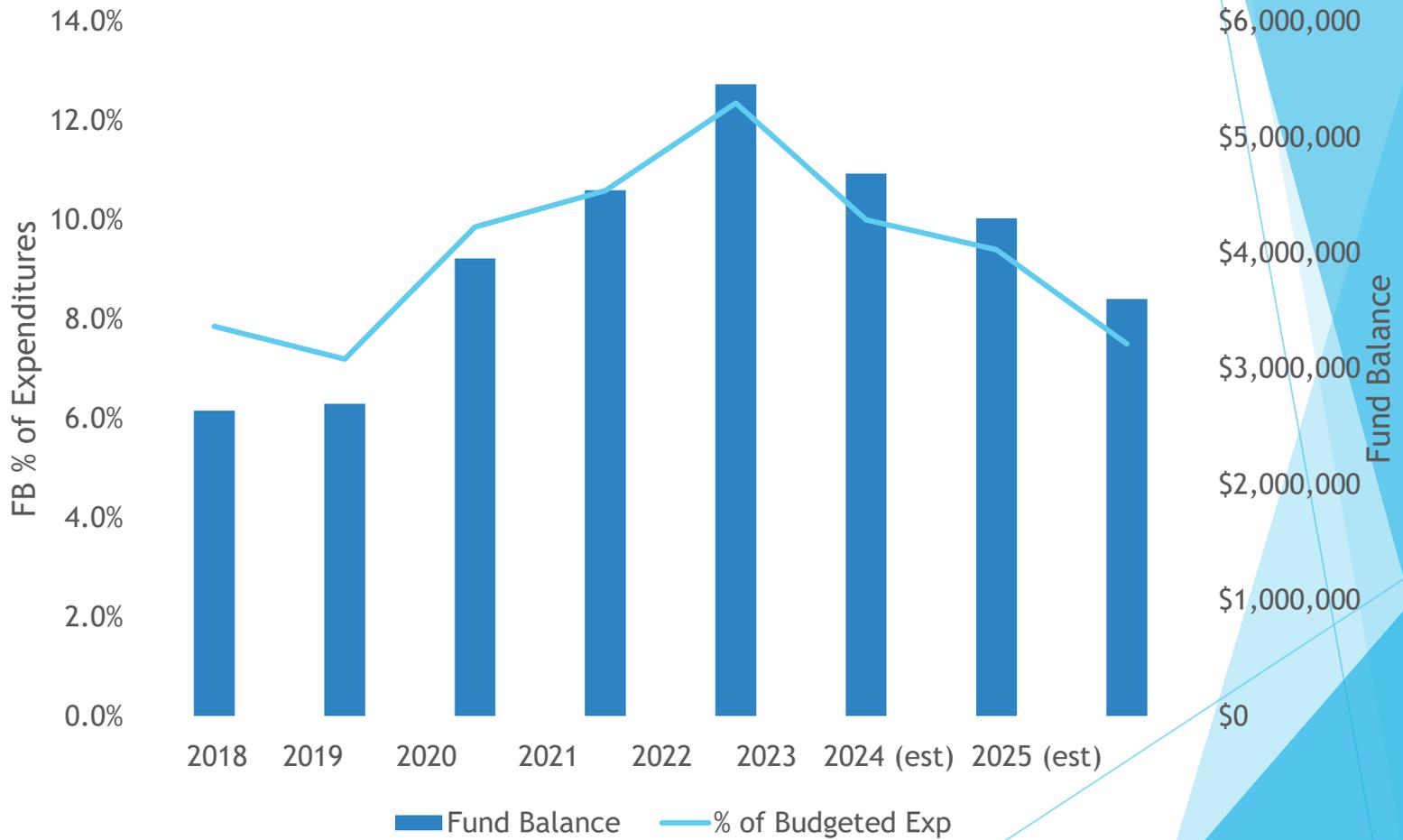
24-25 Budget Enrollment History (including Running Start) - Budget to Actual



Actual enrollment for 23-24 (not including Running Start) was 30.71 students less than budget. The estimated enrollment for 24-25 (not including Running Start) is 12 students more than the 23-24 budget. With an expectation that some of the growth will result in additional students districtwide, this is a conservative estimate in comparison with prior years.

24-25 Budget

Historical Fund Balance/FB as a % of Expenditures



24-25 Budget - General Fund History of Revenue/Expenditure/Fund Balance Summary

	AUDITED 22-23	BUDGET 23-24	BUDGET 24-25	\$ CHANGE	% CHANGE
REVENUE					
Local Revenue	\$6,746,167	\$3,618,620	\$4,679,725	\$1,061,105	29.3%
State Revenue	35,005,530	35,875,955	39,036,000	3,160,045	8.8%
Federal Revenue	3,550,862	4,481,341	2,860,067	(1,621,274)	(36.2%)
Other Sources	899,994	1,155,481	759,994	(395,487)	(34.2%)
TOTAL REVENUE	\$46,202,553	\$45,131,397	\$47,335,786	\$2,204,389	4.9%
EXPENDITURES					
Salaries	\$27,266,944	\$26,870,151	\$27,915,052	\$1,044,901	3.9%
Benefits	11,635,198	11,004,276	11,693,111	688,835	6.3%
All Other	7,952,336	7,855,427	8,524,513	669,086	8.5%
TOTAL EXPENDITURES	\$46,854,478	\$45,729,854	\$48,132,676	\$2,402,822	5.3%
SURPLUS / DEFICIT	(\$651,925)	(\$598,457)	(\$796,890)	(\$198,433)	
OTHER FINANCING SOURCES / USES					
Other Financing Sources	\$0	\$0	\$100,000	\$100,000	
Other Financing Uses	(\$118,265)	(\$119,070)	\$0	\$119,070	-100.0%
NET CHANGE IN FUND BALANCE	(\$770,190)	(\$717,527)	(\$696,890)	\$20,637	
BEGINNING FUND BALANCE	\$5,456,894	\$4,800,000	\$4,300,000		
YEAR END BALANCE	\$4,686,704	\$4,119,639	\$3,603,110		
FUND BALANCE AS % OF EXPENDITURES	10.00%	9.01%	7.49%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.20	1.08	0.90		

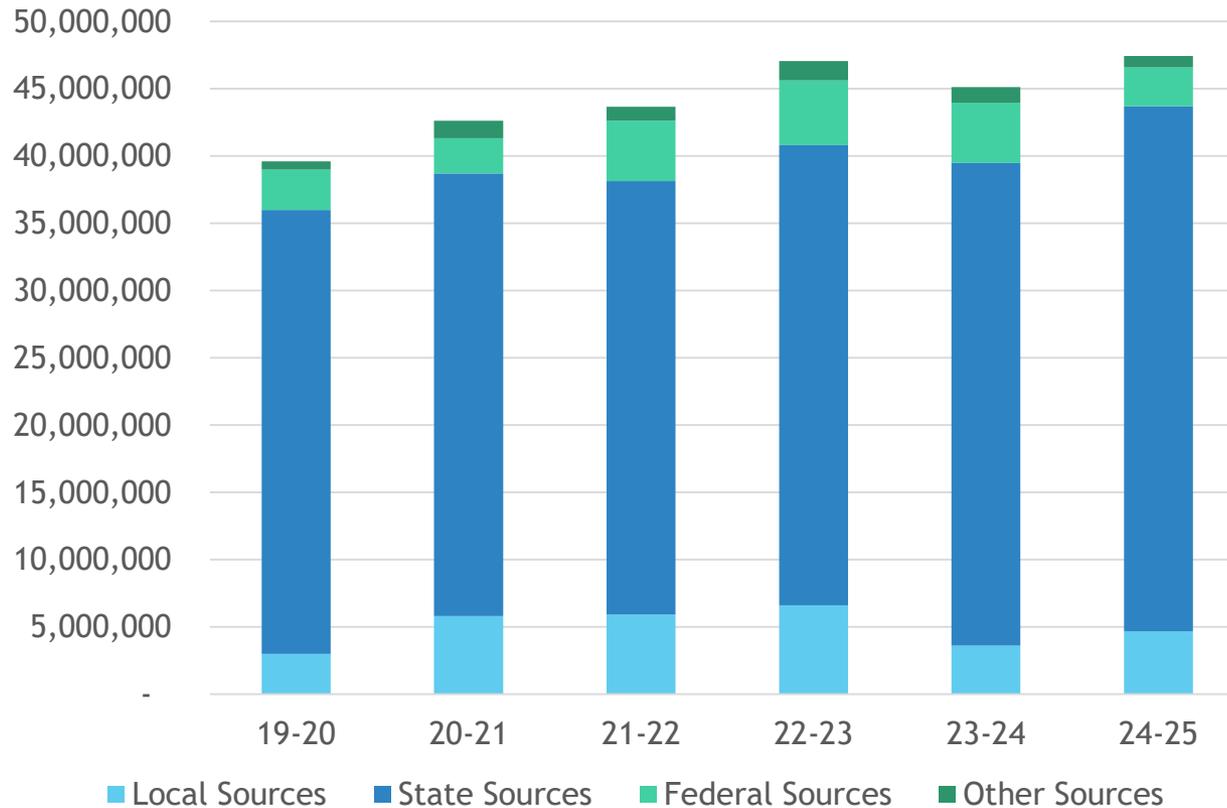
24-25 Budget Sources and Uses Sheet (BEA)

PROGRAM	24-25 REVENUES	24-25 EXPENDITURES	LEVY/MISC REV SUPPORT
BASIC EDUCATION			
SCHOOL GENERATED - SALARIES			
Cert instructional Salaries	9,551,587	10,304,618	(753,031)
Cert PD Salaries	159,193	144,907	14,286
Cert Subs	65,208	260,400	(195,192)
Cert Admin Salaries	775,378	983,905	(208,527)
Classified Salaries	1,442,908	1,888,383	(445,475)
Classified Subs	0	101,050	(101,050)
BEA Runnng Start	672,536	615,000	57,536
DISTRICT GENERATED - SALARIES			
Class - Facilities/Maint/Grounds	252,977	474,819	(221,842)
Class - Technology Staff	74,059	368,432	(294,373)
Class - Central Administration	354,303	627,000	(272,697)
Certificated - Central Administration	250,527	310,877	(60,350)
PAYROLL INSURANCE/TAXES/BENEFITS			
Certificated/Classified	5,023,695	5,521,253	(497,558)
Cert PD Benefits	27,875	50,916	(23,041)
MSOC (MATERIALS/SUPPLIES/OPER COSTS)			
Technology	409,866	324,300	85,566
Utilities/Insurance	924,110	1,128,250	(204,140)
Curriculum	381,257	139,500	241,757
Library MSOC	52,176	8,000	44,176
Building MSOC	761,152	394,926	366,226
Professional Development	66,832	394,607	(327,775)
Facilities Maintenance	441,693	506,569	(64,876)
Districtwide Support	313,513	450,600	(137,087)
HIGH SCHOOL CTE	624,951	605,757	19,194
MIDDLE SCHOOL CTE	40,287	28,804	11,483
TOTAL ALE	1,194,504	859,769	334,735
TOTAL DROPOUT ENGAGEMENT	150,568	100,000	50,568
TOTAL APPORTIONMENT	24,011,155	26,592,642	(2,581,487)
Less Sped Apportionment	(750,369)		(750,369)
TOTAL LEVY/MISC REVENUES TO SUPPORT BASIC ED	23,260,786	26,592,642	(3,331,856)

24-25 Budget Sources and Uses Sheet (Other Programs)

PROGRAM	24-25 REVENUES	24-25 EXPENDITURES	LEVY/MISC REV SUPPORT
OTHER PROGRAMS			
EXTRACURRICULAR	-	632,636	(632,636)
SPECIAL EDUCATION (State and Federal)	6,339,472	7,258,541	(919,069)
REMEDICATION (State and Federal)	1,301,959	1,242,265	59,694
BILINGUAL (State and Federal)	346,752	318,149	28,603
CTE - Federal	13,000	13,000	-
TITLE II/TITLE IV - Federal	94,670	83,382	11,288
ESSER	-	-	-
OTHER FEDERAL (Admin Match)	790,000	807,190	(17,190)
HIGHLY CAPABLE	73,549	71,024	2,525
OTHER STATE PGMS (Nat'l Board/TPEP/PARA PD)	302,000	247,961	54,039
DAYCARE PROGRAMS	335,000	343,239	(8,239)
FOOD SERVICE	1,247,310	1,385,385	(138,075)
TRANSPORTATION	8,598,592	8,741,561	(142,969)
GIFTS/DONATIONS	100,000	100,000	-
TOTAL LEVY/MISC TO SUPPORT OTHER PGMS			(1,702,029)
MISCELLANEOUS REVENUES			
LEVY/TIMBER EXCESS	3,804,443		3,804,443
INVESTMENT EARNINGS	150,000		150,000
KRL FIELD TRIP/EXTRACURRICULAR REIMB	245,000	245,000	-
NON-HIGH PAYMENT FROM GREEN MTN	5,000		5,000
TUITION/PARTICIPATION FEES	67,000		67,000
E-RATE/PCARD REBATE	96,450	-	96,450
OTHER LOCAL (FACILITY USE/MISC REV/KRL ADMIN)	88,802		88,802
FEDERAL/STATE FOREST FUNDS	-		-
BEST GRANT/SWWA FOUND GRANT	58,000	20,000	38,000
FCRC DONATIONS	18,000	30,701	(12,701)
OPERATING TRANSFER	100,000		
TOTAL MISC REVENUES TO SUPPORT BEA/OTHER PGMS			4,236,994
TOTAL SOURCES/USES	47,435,785	48,132,676	(696,891)

24-25 Budget General Fund - Revenues by Source

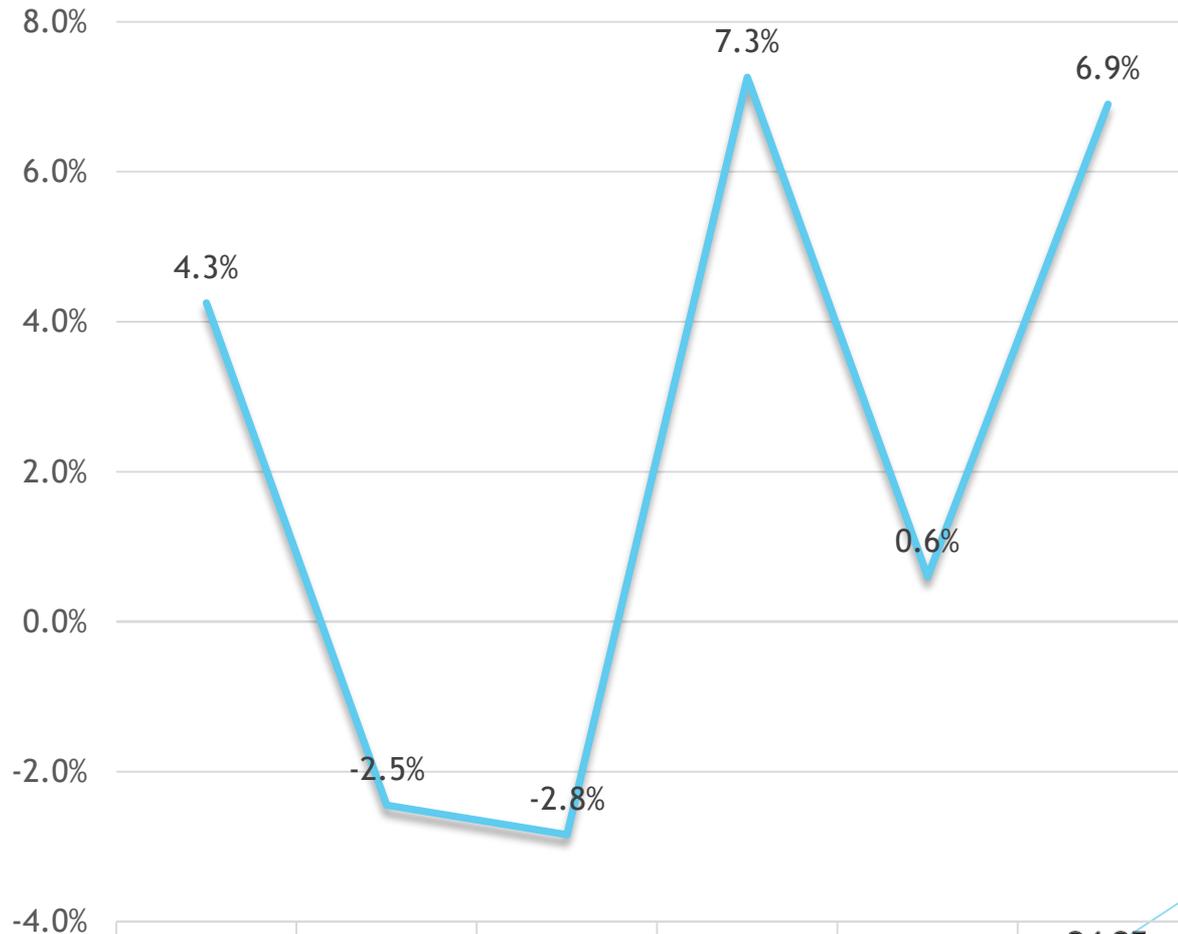


For the 24-25 revenue sources, the Local Sources have increased with the addition and increase to the 2025 levy (full levy increased from \$6.1M to \$7.05M and we receive approx. half for each fiscal year). State funds are increased due to IPD and inflationary increases in all programs, Special Education enrollment increase, large increase in LAP and Transportation allocations.

Federal funds are consistent with the end of the ESSER Funds (req'd to be fully spent by Sept 2024).

24-25 Budget

General Fund Apportionment Change Year over Year



This graph shows the history of apportionment. Changes. Total enrollment (including RS, ALE and Dropout) is 21 students greater than in 23-24 (less than 1%). Increases to the prototypical school funding model includes increases to counseling, nurses, social workers, psychologists, paras, secretaries, community engagement and student safety (increase of 2.8 certs, .11 Admin and 1.15 FTE classified). There are also funded increases of 3.7% in salaries, 7.1% in health benefits and a slight increase in retirement rates. The MSOC's also increased by 3%.

24-25 Budget

22-23 Actual, 23-24 and 24-25 Budget Comparison - Revenues

	22-23 ACTUAL	23-24 Budget	24-25 Budget	23-24 TO 24-25 \$ CHANGE	23-24 TO 24-25 % CHANGE
LOCAL					
Taxes	\$5,901,583	\$2,749,633	\$3,804,443	\$1,054,810	38.4%
Support Non-Tax	\$844,584	868,987	875,282	6,295	0.7%
TOTAL LOCAL	\$6,746,167	\$3,618,620	\$4,679,725	\$1,061,105	29.3%
STATE					
General Purpose	\$22,415,398	\$22,538,917	\$24,011,156	\$1,472,239	6.5%
Special Purpose	\$12,590,133	13,337,038	15,024,844	1,687,806	12.7%
TOTAL STATE	\$35,005,531	\$35,875,955	\$39,036,000	\$3,160,045	8.8%
FEDERAL					
Special Purpose	\$3,543,951	4,481,341	2,860,067	(1,621,274)	(36.2%)
TOTAL FEDERAL	\$3,543,951	\$4,481,341	\$2,860,067	(1,621,274)	(36.2%)
OTHER					
Other Districts	\$507,634	\$1,118,481	\$701,994	(416,487)	(37.2%)
Other Entities	45,579	37,000	58,000	21,000	56.8%
Other Financing	346,782	0	100,000	100,000	100.0%
TOTAL OTHER	\$899,995	\$1,155,481	\$859,994	(295,487)	(25.6%)
TOTAL REVENUE	\$46,195,644	\$45,131,397	\$47,435,786	\$2,304,389	5.1%

- Slide shows year to year budget comparison of revenues. Large increase in local taxes due to increase of levy from 2023 \$6,100,000 to 2025 \$7,050,000. State General Purpose include apportionment increases identified in previous slide. Special Purpose increases in Special Education, Transportation and LAP (details on detail slide). Federal Special Purpose much lower than in previous years due to requirements for ESSER (Covid) funds. Must be spent by 9/30/2024 (must be spent before we receive the revenue). Decrease from Other Districts for KWRL unfunded (state allocation has caught up to the growth so the unfunded amount that we bill the other districts for is much less) and Partners in Transition program has more Woodland students than in the past. Increased revenues from Other Entities includes funds from the ESD for the BEST new teacher mentoring program and the Juul Settlement funding. Other Financing includes transfer of state forest funds from DSF to CPF and then transferred to GF to cover technology purchases.

24-25 Budget - Detailed Revenue Comparison

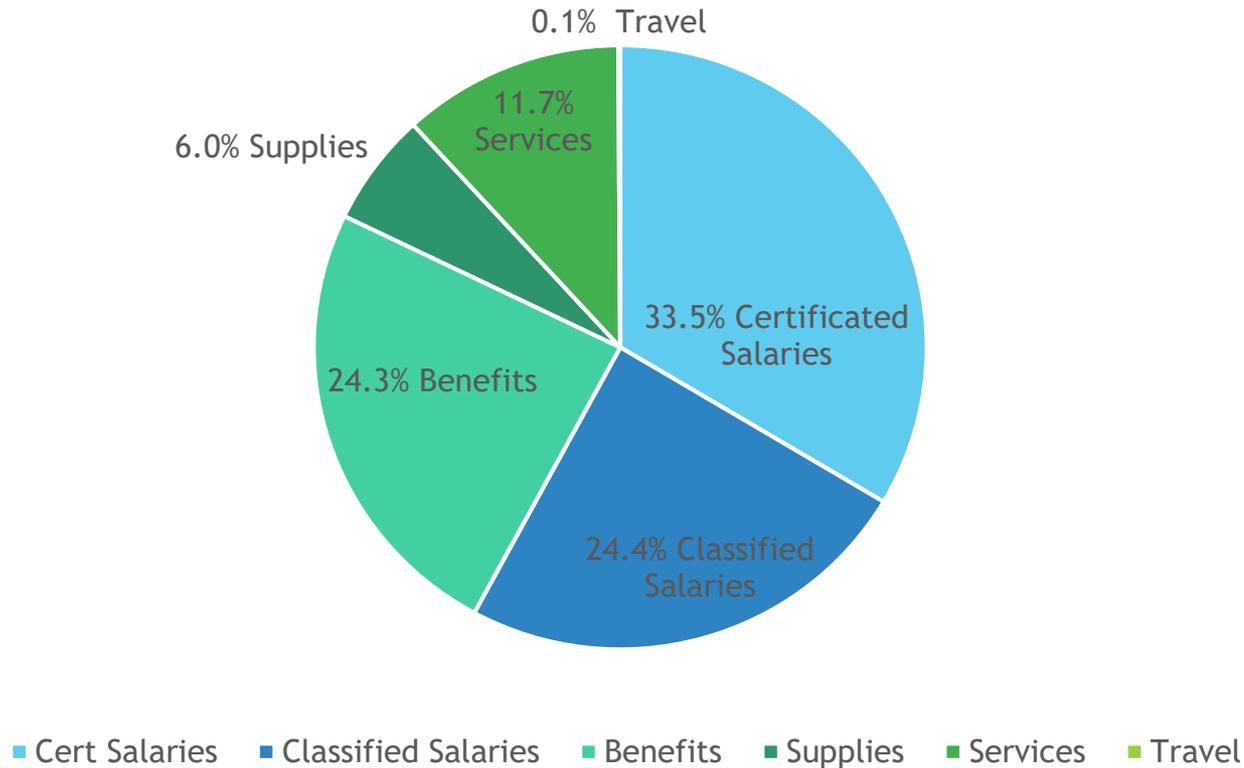
2023-24	23-24 BUDGET	24-25 BUDGET	DOLLAR	PERCENT	
ACTUAL AVG FTE 2350	REVENUES	REVENUES	VARIANCE	VARIANCE	
BUDGETED FTE	2348	2369		0.89%	
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$2,749,632	\$3,804,393	\$1,054,761	38.4%	Levy increase
MISC TUITION & FEES	\$40,000	\$67,000	\$27,000	67.5%	Participation fee inc
DAYCARE/FAC USE	\$170,000	\$205,000	\$35,000	20.6%	Fee increase
FOOD SERVICE FEES	\$345,987	\$213,832	(\$132,155)	-38.2%	NFES no charge
INVESTMENT EARNINGS	\$90,000	\$150,000	\$60,000	66.7%	Based on 23-24
GIFTS/DONATIONS	\$102,000	\$127,000	\$25,000	24.5%	
MISC OTHER	\$61,000	\$66,000	\$5,000	8.2%	
TOTAL LOCAL MONIES	\$3,598,619	\$4,633,225	\$1,034,606	28.8%	
STATE MONIES:					
APPORTIONMENT	\$21,791,052	\$23,285,787	\$1,494,735	6.9%	See Apptmt slide
BEA ALLOC TO SPECIAL ED	\$747,865	\$750,369	\$2,504	0.3%	
SPECIAL ED	\$4,436,458	\$5,060,194	\$623,736	14.1%	Enr/Funding increases
LAP	\$797,797	\$868,721	\$70,924	8.9%	Funding increase
DAYCARE	\$65,000	\$120,000	\$55,000	84.6%	Inc in DCYF students
MISC STATE	\$242,440	\$287,000	\$44,560	18.4%	Truancy, HSSEP
BILINGUAL EDUCATION	\$330,111	\$321,349	(\$8,762)	-2.7%	
HIGHLY CAPABLE	\$70,232	\$73,549	\$3,317	4.7%	
FOOD SERVICES	\$21,734	\$19,031	(\$2,703)	-12.4%	
KWRL (TRANSPORTATION)	\$7,400,000	\$8,250,000	\$850,000	11.5%	Funding based on PY Exp
TOTAL STATE MONIES	\$35,902,689	\$39,036,000	\$3,133,311	8.7%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$500,000	\$750,000	\$250,000	50.0%	For capacity
TITLE II - SCHOOL IMP	\$95,174	\$94,670	(\$504)	-0.5%	
FEDERAL SPECIAL ED	\$484,309	\$489,309	\$5,000	1.0%	
VOC ED	\$13,000	\$13,000	\$0	0.0%	
TITLE ONE	\$434,130	\$433,238	(\$892)	-0.2%	
TITLE III - LEP	\$28,486	\$25,403	(\$3,083)	-10.8%	Federal Allocation decrease
ESSER FUNDS	\$2,050,000	\$0	(\$2,050,000)	-100.0%	Must be spent by 9/30/24
FOOD SERVICES	\$827,508	\$1,014,447	\$186,939	22.6%	Inc reimb rate, more for NFES
E-RATE/ADMIN MATCH	\$77,000	\$86,500	\$9,500	12.3%	E-rate inc (Cat 2)
TOTAL FEDERAL MONIES	\$4,459,607	\$2,906,567	(\$1,553,040)	-34.8%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$984,244	\$666,394	(\$317,850)	-32.3%	Lower unfunded
FROM RSD/LCSD FOR SPED PGMS	\$68,000	\$29,600	(\$38,400)	-56.5%	Decrease in LCSD students
NON-HIGH(GREEN MTN)	\$23,000	\$6,000	(\$17,000)	-73.9%	No levy, no Non-High
FROM ESD/PRIVATE FOUNDATIONS	\$37,000	\$58,000	\$21,000	56.8%	Juul settlement
OPERATING TRANSFER	\$0	\$100,000	\$100,000	100.0%	
TOTAL FROM OTHER DISTRICTS/TFRS	\$1,112,244	\$859,994	(\$352,250)	-31.7%	
TOTAL DISTRICT REVENUE	\$45,073,159	\$47,435,786	\$2,262,627	5.0%	

24-25 Budget Expenditure Comparison - By Object

	22-23 ACTUAL	23-24 BUDGET	24-25 BUDGET	23-24 TO 24-25 \$ CHANGE	23-24 TO 24- 25 % CHANGE
Cert Salaries	\$16,365,760	\$16,125,228	\$16,171,037	\$45,809	0.3%
Class Salaries	\$10,901,184	\$10,736,515	\$11,744,015	\$1,007,500	9.4%
Benefits	11,635,198	11,004,276	11,693,111	688,835	6.3%
Supplies	\$2,686,190	\$2,794,579	\$2,907,727	\$113,148	4.0%
Services	3,196,077	4,397,348	5,644,031	1,246,683	28.4%
Travel	62,613	58,500	49,450	(9,050)	(15.5%)
Capital Outlay	369,979	605,000	0	(605,000)	100.0%
TOTAL EXPENDITURES	\$45,217,001	\$45,729,854	\$48,209,371	\$2,487,925	5.4%

Slide shows changes from budget year to budget year. Certificated staff will receive an increase of 4.7% overall, however, there were cuts made to the number of positions, resulting in a very small increase. Classified salaries increased by 9.4%. In 23-24 KWRL employees received an increase of 13% (only 10 of this was budgeted). As that increase compounds to 24-25 and the other groups are also received IPD (3.7%) plus additional percentages. The Benefit increase is larger due to the increased classified staff, increases in salaries and an increase to the health benefit of 7% as well as an increase for capacity. Supply increases due to increased technology purchases and inflation. Purchased Services increased as I added \$250,000 for capacity (with offsetting revenues), OT services are being contracted, Running Start increased by almost \$400,000, Open Doors increased by \$60,000, Skyward cost budget increase (\$110,000 that was missed in the 23-24 budget, increased costs for students going out of district, increases in insurance and utilities. Capital Outlay was budgeted for the HVAC systems using ESSER funds. The projects will be completed in the 23-24 fiscal year.

24-25 Budget General Fund Expenditures - % of Total by Object



Salaries and benefits account for 82.2% of total expenditures. This is down from 83% last year, due to decreased certificated staffing.

24-25 Budget - Expenditures by Activity

	23-24 BUDGET	24-25 BUDGET	\$ DIFF	% DIFF	NOTES
BOARD OF DIRECTORS	182,350.00	171,850.00	(10,500.00)	-5.8%	Election decreases
SUPERINTENDENT'S OFFICE	428,288.00	457,077.00	28,789.00	6.7%	Add back 4 hour DO Secretary
BUSINESS OFFICE	465,825.00	496,800.00	30,975.00	6.6%	Sal/Ben increases
HUMAN RESOURCES	224,248.00	251,324.00	27,076.00	12.1%	Sal/Ben increases
COMMUNICATIONS	32,500.00	5,000.00	(27,500.00)	-84.6%	Levy reduction, pay as needed
SUPERVISION	1,013,590.00	584,522.00	(429,068.00)	-42.3%	Secondary Deans decrease, Asst Supt decrease
MEDIA/LEARNING RES	300,865.00	337,018.00	36,153.00	12.0%	Include portion of class sal/ben at CES
PRINCIPAL'S OFFICE	2,280,684.00	2,235,459.00	(45,225.00)	-2.0%	Salary and benefit increases
GUIDANCE - COUNSELING	1,232,308.00	1,154,665.00	(77,643.00)	-6.3%	Counseling staff reduction
SAFETY	52,946.00	72,670.00	19,724.00	37.3%	Add add'l WHS position w/Juul settlement
HEALTH/PSYCH	1,315,837.00	1,420,067.00	104,230.00	7.9%	Add 5th SLP
TEACHING	22,462,166.00	24,644,951.00	2,182,785.00	9.7%	Class sal/ben increases
EXTRACURRICULAR	383,316.00	632,636.00	249,320.00	65.0%	Add WMS, travel at WHS, C Teams
PROF DEVELOPMENT	711,684.00	787,438.00	75,754.00	10.6%	Sal/ben increases
CURRICULUM	266,621.00	235,850.00	(30,771.00)	-11.5%	Add curriculum materials, dec Asst Supt
FOOD SERVICE	1,289,696.00	1,385,185.00	95,489.00	7.4%	Sal/ben increases, Sodexo contract increase
TRANSPORTATION	8,388,024.00	8,671,661.00	283,637.00	3.4%	Staff and MSOC inflation inc
MAINTENANCE/CUSTODIAL	2,168,358.00	2,296,344.00	127,986.00	5.9%	Staff and MSOC inflation inc
UTILITIES/SECURITY	808,600.00	883,150.00	74,550.00	9.2%	Utilities increase for inflation
INSURANCE	288,000.00	315,000.00	27,000.00	9.4%	Inflationary increase (net of rebate)
TECHNOLOGY	613,438.00	874,707.00	261,269.00	42.6%	Staff overlap (partial inc), inc tech purchases
PRINT/MOTOR POOL/PUB ACT	210,102.00	219,302.00	9,200.00	4.4%	Inflationary increase
TRANSFER TO CPF/DSF/TVF	119,070.00	-	(119,070.00)	-100.0%	Put off KWRL bus payment until 25-26
TOTAL EXPENDITURES	\$ 45,238,516	\$ 48,132,676	\$ 2,894,160		

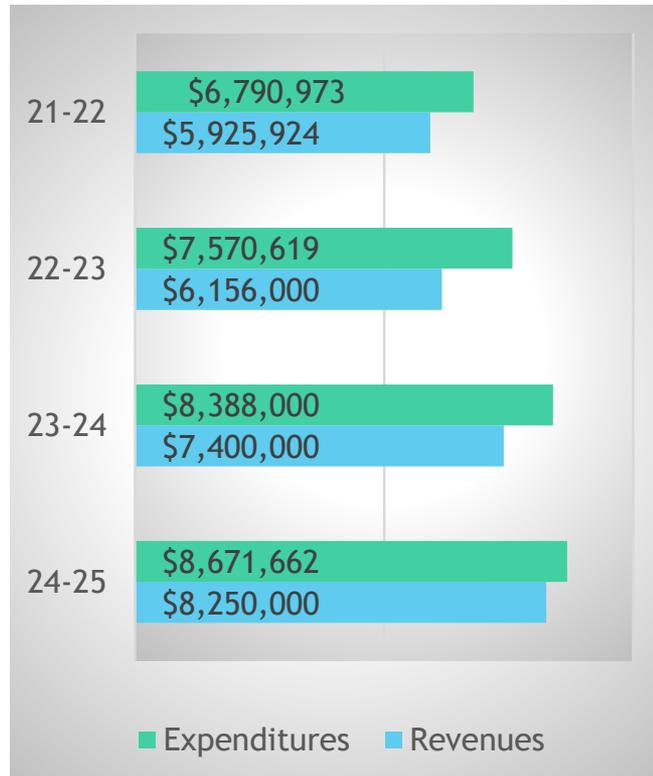
24-25 Budget Uses of Levy/Enrichment Funds

Expenditure Type	Enrichment Funds 2023-2024	Enrichment Funds 2024-2025
Certificated Salaries	\$ 302,000	\$ 738,745
Classified Salaries	\$ 1,160,000	\$ 1,234,387
Administrator Salaries	\$ 336,000	\$ 268,877
Benefits	\$ 613,000	\$ 520,599
Substitutes	\$ 266,000	\$ 296,242
MSOC (Mat'l/Supplies/Op Costs)	\$(415,000)**	\$ (3,847)**
Extracurricular	\$ 383,000	\$ 632,636
Special Education	\$ 672,000	\$ 919,069
WCC	\$ 55,000	\$ 8,342
Food Service	\$ 95,000	\$ 138,075
To/From Transportation	\$ 325,600	\$ 142,969
KWRL Bus Purchase	\$ 119,000	\$ 0
Total	\$ 3,645,600	\$ 4,896,094

** - 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.

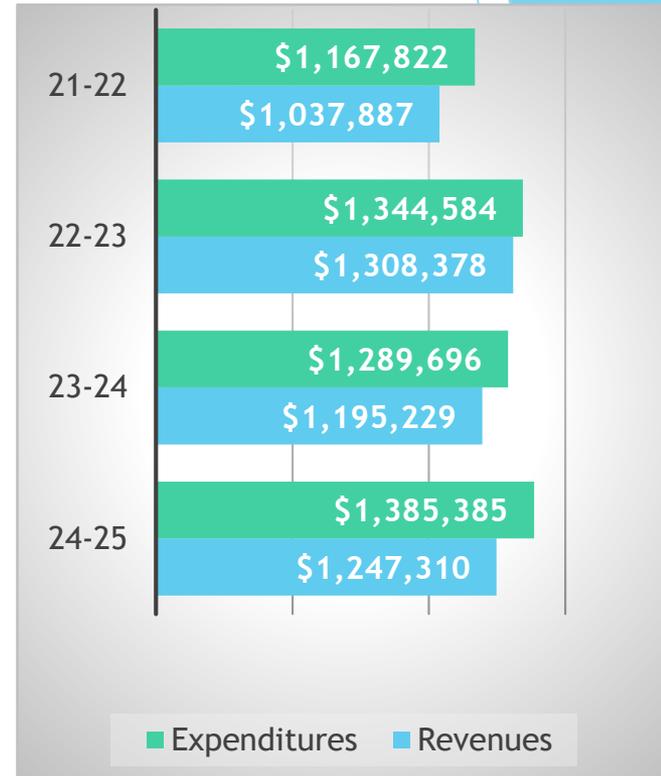
24-25 Budget Transportation & Food Service

Transportation Revenues/Expend



Revenues only include the state-funded revenues. We also receive payments from the other districts. Woodland's portion of KWRL for 24-25 is \$149,632 (operations \$250,000 less and bus purchase \$119,000 less than the 23-24 budget).

Food Service Revenues/Expend

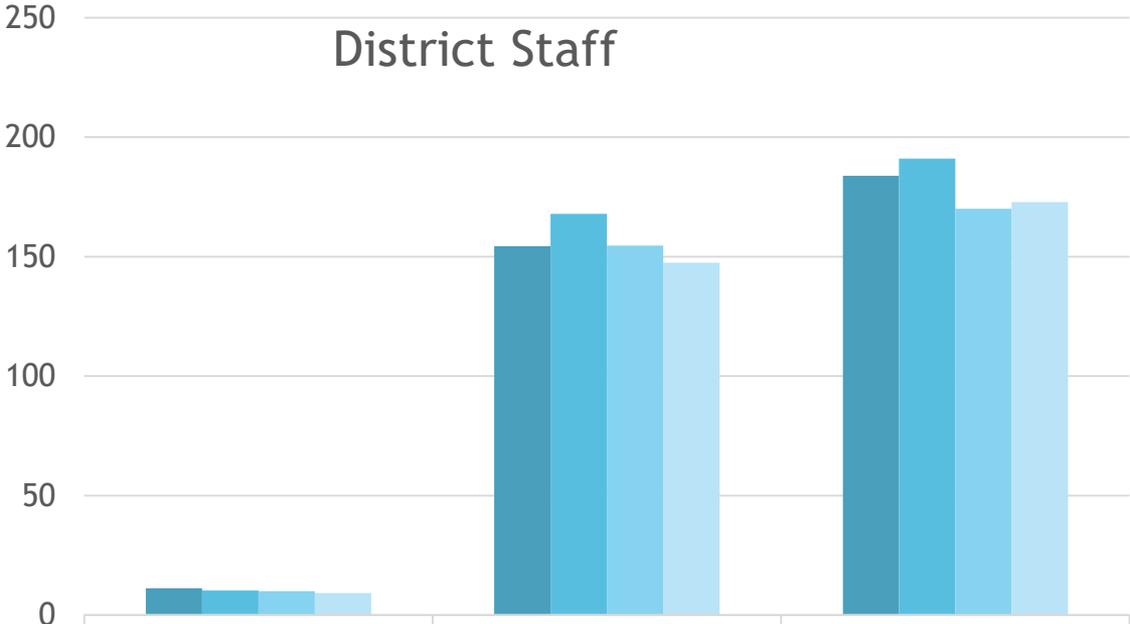


24-25 Food Service cost is approximately \$138,000 in comparison with the previous year budgeted cost of \$95,000. In the past 2 years we have received over \$100,000 in Covid Supply Chain Assistance funds which has definitely helped the bottom line. We will no longer be receiving SCA.

24-25 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 \$8,342 for 23-24 (in comparison with \$55,000 in 23-24). Part of the levy reduction plan was that WCC would be self-supporting. Missy and I have worked together to minimize staff while still staying in compliance with the states regulations, increasing fees and Missy has received some private donations to help cover the cost of snacks and other supplies.

24-25 Budget History of 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
■ 24-25 Budget	9.2	147.42	172.76

24-25 Budget Certificated Staff Detail

PROGRAM	23-24 BUDGET	24-25 BUDGET	DIFFERENCE	EXPLANATION
BASIC ED	122.61	117.80	(4.81)	
ADMINISTRATORS	8.00	8.20	0.20	Assign Inst coach to Yale
DISTRICT	1.00	-	(1.00)	Not refilling Asst Supt
CES (Inc ESSER Funded PY)	21.04	21.25	0.21	Psych accounting change (25% to BEA)
NFES (Inc ESSER Funded PY)	28.40	28.48	0.08	Psych change (+.25)
WMS (Inc ESSER Funded PY)	33.70	31.65	(2.05)	Dean back to classroom , .50 Band/Choir, .5 SS to
				Less Dean, less PE, .5 Band/choir, .5 SS from WMS,
WHS (Inc ESSER Funded Py)	27.10	24.85	(2.25)	Psych change +.25, PT PE from AD
Yale (Inc ESSER Funded PY)	3.37	3.37	-	
ALTERNATIVE ED	3.62	3.82	0.20	
SPECIAL ED	23.26	22.20	(1.06)	Psych accounting change (1.0 to BEA), filled SLP
CTE - WHS	3.60	2.40	(1.20)	No longer using temporary certificate staff
CTE - WMS	0.65	0.20	(0.45)	Overbudgeted in 23-24
TITLE ONE	2.00	1.40	(0.60)	Less 1.0 teacher, but added 2 periods for current
LAP	3.50	3.60	0.10	
STATE BILINGUAL	4.00	4.00	-	
HIGHLY CAPABLE	0.33	0.20	(0.13)	
DISTRICTWIDE SUPPORT	1.00	1.00	-	Nurse
TOTAL CERT/ADMIN STAFF	164.57	156.62	(7.95)	

24-25 Budget Classified Staff Detail

PROGRAM	23-24 BUDGET	24-25 BUDGET	DIFFERENCE	
PARAS/PGM SPECIALISTS	54.08	56.75	2.67	.69 decrease WMS ISS para, increases to Special Education para staff, .37 inc for WHS Security (Juul settlement funds)
LPN	0.64	0.64	-	
SECRETARIES	14.48	14.41	(0.07)	Moving hours around between DO/Facilities and buildings resulting in slight decrease
MAINT/CUST/GROUNDS	17.18	17.42	0.24	
DAYCARE	2.94	2.94	-	
SUPERVISORS	4.66	4.66	-	
BUS OFFICE/DO - NON-REPS	3.00	3.00	-	
TECHNOLOGY	3.00	3.25	0.25	Overlap of retiring Tech 1 and replacement
FOOD SERVICE	8.26	8.49	0.23	Increase 2 hours per day to NFES (expect participation to increase with free meal program)
TRANSPORTATION	62.39	61.20	(1.19)	Overbudgeted drivers in 23-24
TOTAL CLASSIFIED	170.63	172.76	2.13	

OTHER FUNDS

Capital Projects

Debt Service

ASB

Transportation vehicle

CAPITAL PROJECTS FUND

▶ Beginning Fund Balance	\$ 412,000
▶ Revenues/Other Financing Source	\$ 505,000
▶ Expenditures/Financial Uses	<u>\$ 640,000</u>
▶ Ending Fund Balance	\$ 277,000

DEBT SERVICE FUND

▶ Beginning Fund Balance	\$ 1,740,000
▶ Revenues/Other Financial Source	\$ 3,647,867
▶ Expenditures/Other Financial Uses	<u>\$ 3,698,000</u>
▶ Ending Fund Balance	\$ 1,689,867

Debt Outstanding 9/1/24 = \$39,935,000

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	\$ 330,000
Revenues	\$ 400,500
Expenditures	<u>\$ 411,000</u>
Ending Fund Balance	\$ 319,500

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. We have received a grant from the EPA (\$2.8M) for electric buses and are looking into securing other funding for buses and the required infrastructure. The budget revenues and expenditures reflect the additional electrification revenues and expenditures.

Beginning Fund Balance	\$ 5,170,000
Revenues	\$ 7,522,488
Expenditures	<u>\$ 7,500,000</u>
Ending Fund Balance	\$ 5,192,488