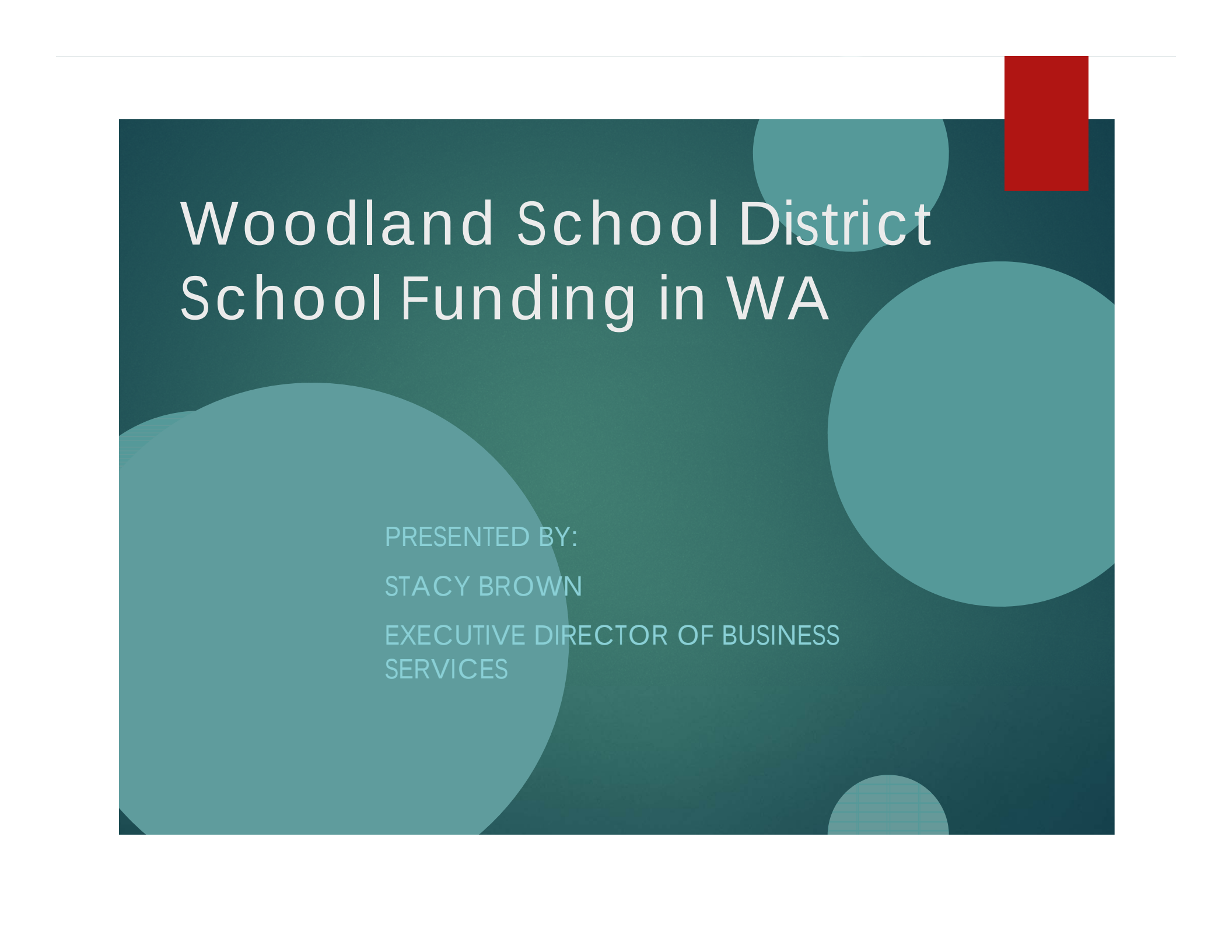


The background of the slide is a dark teal color. It features several large, overlapping circles in a lighter teal shade. In the top right corner, there is a solid red rectangle.

Woodland School District School Funding in WA

PRESENTED BY:

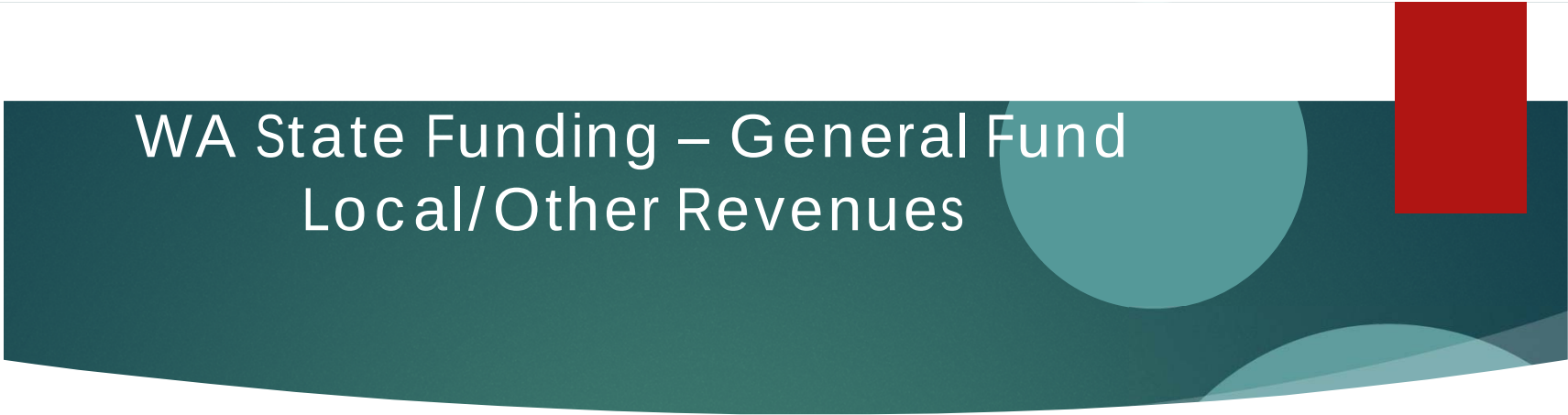
STACY BROWN

EXECUTIVE DIRECTOR OF BUSINESS
SERVICES



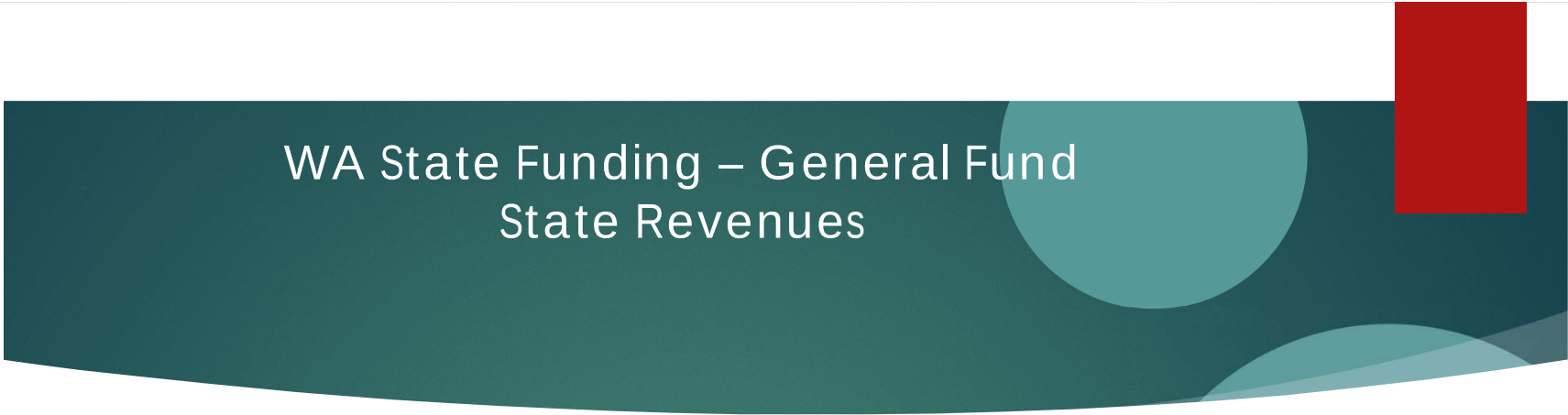
WA School Funding Funds

- ▶ 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.



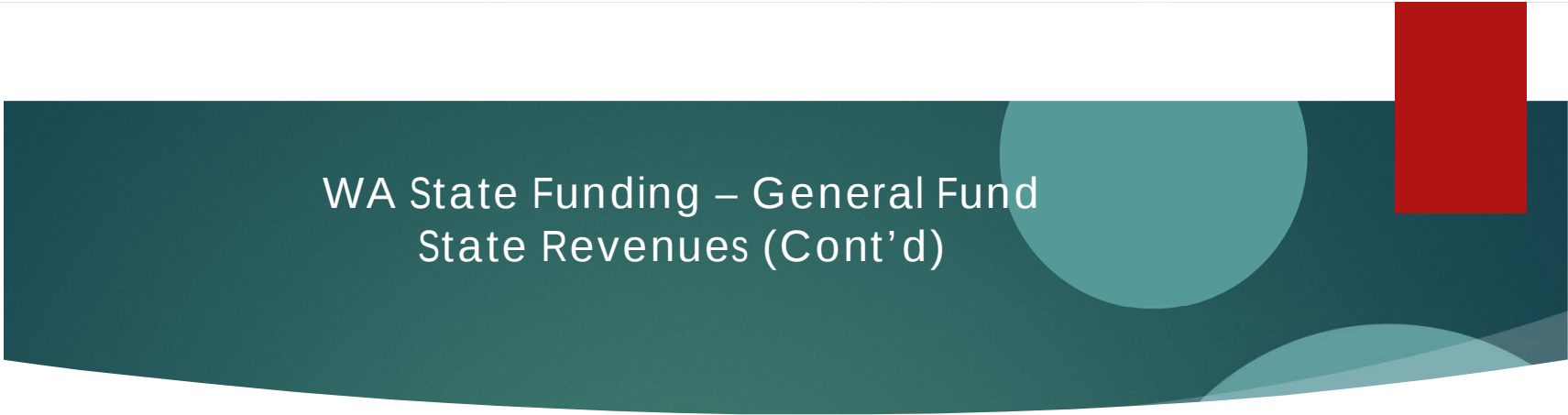
WA State Funding – General Fund Local/Other Revenues

- ▶ 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 School Funds (levy funds from Green Mountain)



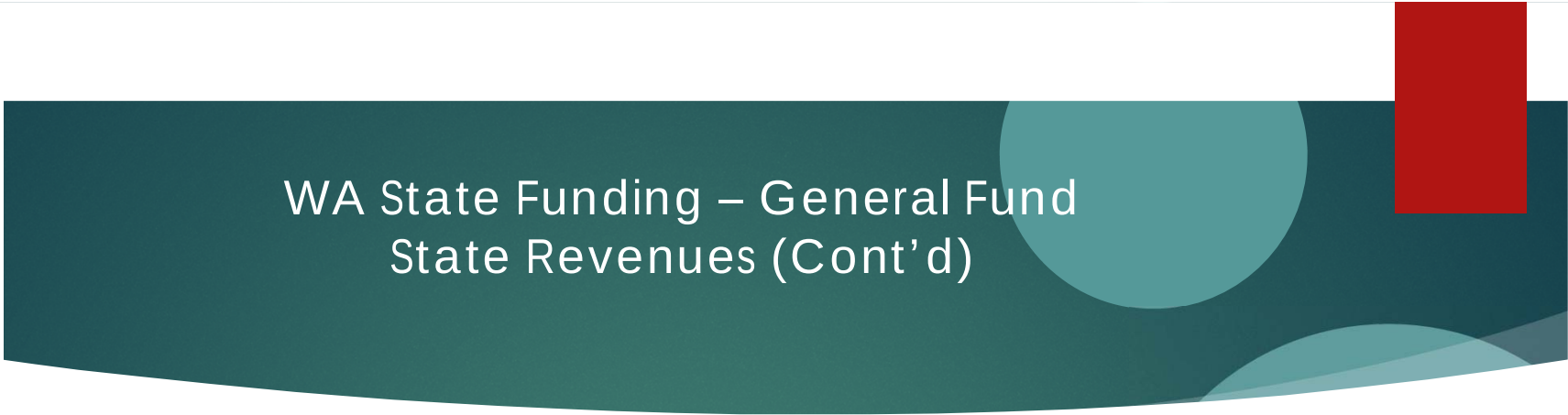
WA State Funding – General Fund State Revenues

- ▶ 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



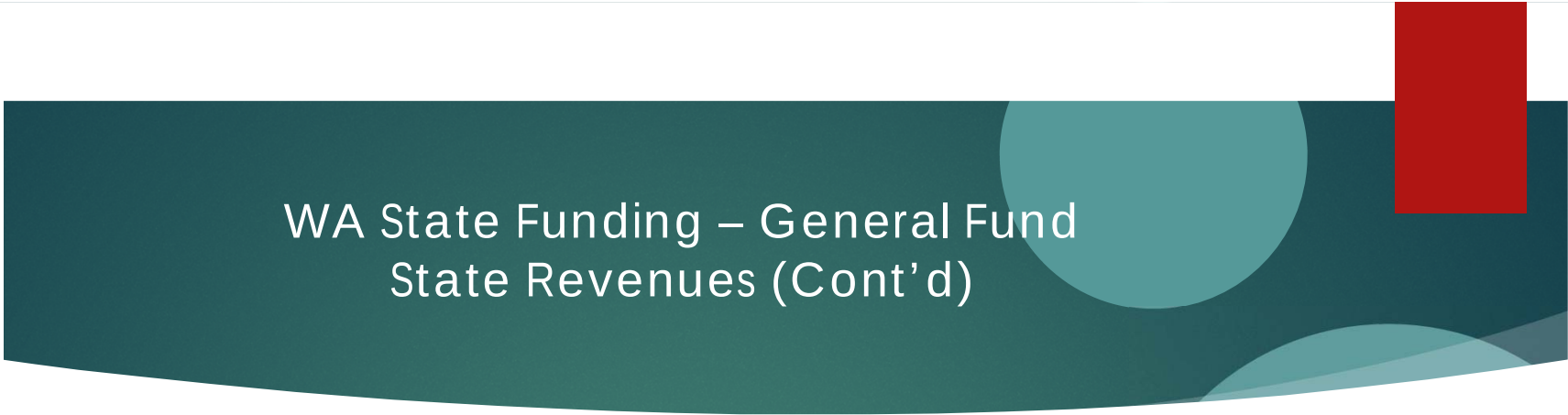
WA State Funding – General Fund State Revenues (Cont'd)

- ▶ State Apportionment – Other/Categorical
 - ▶ Alternative Learning – based on the AAFTE (annual average full time equivalent) 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)



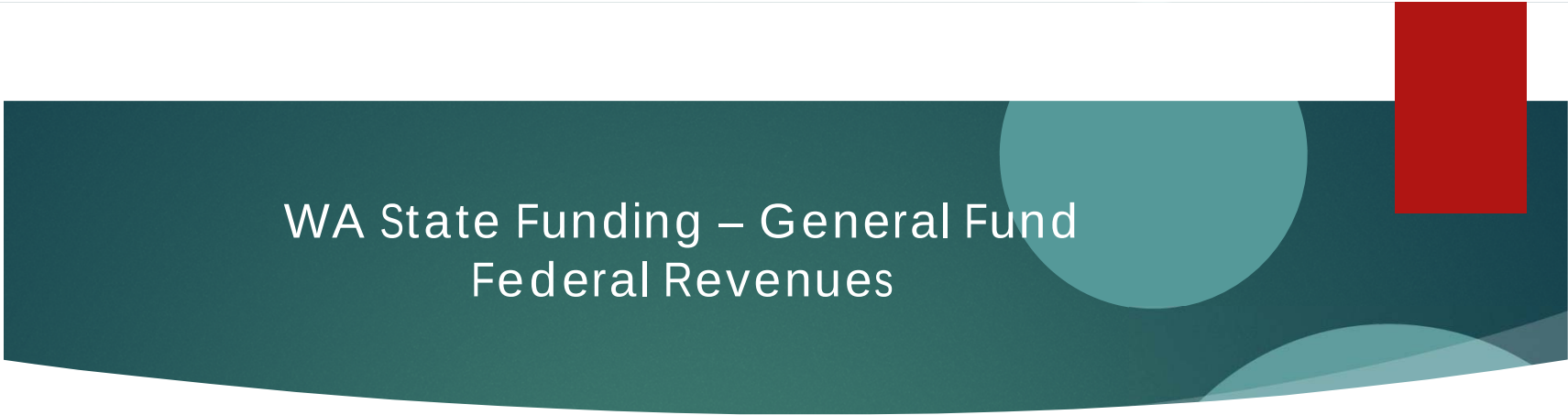
WA State Funding – General Fund State Revenues (Cont'd)

- ▶ State Apportionment – Other/Categorical (Cont'd)
 - ▶ State Transitional Bilingual (STBP) – referred to as ML. Funding to provide services to students who's first language is not English, Formula based on the AAFTE of students qualified (specific score on WIDA 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 12)
 - ▶ Homeless Student Stability Education Program (Competitive) – funds applied for and granted to support our homeless students (\$16,800 for 25-26 and 26-27)
 - ▶ Misc Competitive – funds applied for and granted for misc programs have included College Ready Math Curriculum for WHS, Food Service Equipment, WHS Robotics program, Advanced Placement (AP) fees for low income students, Beginner Educator (BEST) program funds and Teacher Evaluation (TPEP) training for new staff.



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 professional development for certificated staff.
 - ▶ Title III (Multi-Lingual) – funding allocated to supplement programs serving ML 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 HOPE Squad and AVID program and technology training for staff.



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), Open Doors (03), CTE (WHS 31 and WMS 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 \$200,000 to \$650,000 per year in levy funds to support the program.
 - ▶ Carl Perkins CTE Supplemental funds (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), ML (65) and Hi-C (74) – these programs are funded by state funds only and are referred to as 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. The KWRL Co-Op inflates the per pupil costs in OSPI's public data, in comparison with other districts.
- ▶ 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 private donations. 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.



Fiscal Transparency and Accountability

- ▶ [Woodland's Investment in Student Success](#)