

GF 2009-10 BUDGET SUMMARY

REVENUES

BUDGETED BEGINNING FUND BALANCE	\$	1,072,000
BUDGETED REVENUE/TRANSFERS IN	\$	<u>20,545,017</u>
TOTAL RESOURCES AVAILABLE	\$	<u>21,617,017</u>

EXPENDITURES/TRANSFERS

CURRENT YEAR TRANS TO TVF FOR NEW BUS	\$	186,559
BUDGETED EXPENDITURES	\$	<u>20,418,458</u>
BUDGETED TRANSFERS + EXPENDITURES	\$	20,605,017
BUDGETED ENDING FUND BALANCE	\$	<u><u>1,012,000</u></u>

2009-10 BUDGET HIGHLIGHTS

REVENUE INCREASES/(DECREASES)	
PROPERTY TAX INCREASE	\$ 125,000
PAY-TO-PARTICIPATE FEES	\$ 40,000
COMMUNITY EDUCATION REVENUES	\$ (40,000)
APPORTIONMENT (DEC ENROLLMT/LEGISLATIVE CHANGES)	\$ (354,000)
STUDENT ACHIEVEMENT/STIMULUS BACK-FILL	\$ (695,600)
FEDERAL STIMULUS FUNDING	\$ 363,000
FEDERAL SPECIAL ED ALLOCATION	\$ 19,000
STATE SPECIAL ED (DECREASED ENROLLMENT)	\$ (285,000)
OPERATING TRANSFER FROM CAPITAL PROJECTS	\$ (90,000)
LIBRARY/VOC EQUIP/MATH SCIENCE PD	\$ (64,000)
TRANSPORTATION ALLOCATION INCREASE	\$ 182,000
TO/FROM TRANSPORTATION UNFUNDED INCREASE	\$ 53,000
	\$ (746,600)
EXPENDITURE INCREASES/(DECREASES)	
TECH EXPENDITURES PAID FROM GF (NOT CPF)	\$ 65,000
REDUCED EDUCATION PLAN	\$ (926,600)
DECREASE IN RETIREMENT RATES (NON STATE-FUNDED)	\$ (40,000)
SPECIALIZED TRANSPORTATION BILLBACK INCREASE	\$ 20,000
SPECIAL EDUCATION BUS ROUTES	\$ 200,000
FUEL DECREASE	\$ (100,000)
BARGAINED RATE INCREASES	\$ 25,000
UTILITY/INSURANCE INCREASES	\$ 50,000
AUDIT/ELECTION/ATTORNEY FEE INCREASES	\$ 20,000
	\$ (686,600)
OTHER INFORMATION	
ENROLLMENT DECREASE (2100 TO 2020)	-3.8%
APPORTIONMENT DECREASE	-3.0%
SPECIAL ED ENROLLMENT DECREASE (244 TO 196)	-19.6%
FEDERAL STIMULUS - % OF TOTAL REVENUES/EXPEND	5.6%
STATE REVENUE DECREASE	-12.0%
STAFFING CHANGES - SEE FTE COMPARISON FOR DETAILS	
CERTIFICATED STAFF DECREASE	(7.01)
CLASSIFIED STAFF INCREASE	2.68

REDUCED EDUCATION PLAN - 09-10

Reduction	Rev Impacts	Exp Impacts
Eliminate Administrative Position of Community Education / Community Liaison Manger. Distribute responsibilities and reduce or eliminate programs.		\$ 71,300
Reduce .6 FTE Administrative staffing by distributing WHS Athletic Director responsibilities among Asst. Supt., H.S. Principal, and H.S. Asst. Principal.		\$ 60,000
Eliminate General Fund Supported Professional Development Travel and Substitutes for Coaches for Professional Development.		\$ 7,000
Pay for Athletic Officials and Supplies from ASB.		\$ 30,000
Pay-to-Play Fees of \$50 (MS) \$100 (HS) per season-sports \$25/year for band. - Make allowances for multi-sport discounts, sliding scale fee and/or need based scholarships	\$ 40,000.00	\$ -
Scorers/Ticket Takers/ Clock Operators done by volunteers or supported through ASB.		\$ 6,000
Eliminate High School "C" Sports Teams.		\$ 9,000
Reduce WMS "C" Teams to 1 per sport		\$ 12,000
Cancel Membership in ESD Nursing Services Coop. Reduce overall nursing services from 1.8 Full Time Equivalent Nurses to 1.0 nursing services.		\$ 22,000
Eliminate Human Resources Sub Caller Position		\$ 3,000
Reduce Custodial Staffing 15%		\$ 82,500
Reduce Woodland Middle School Basic Ed Funded Para-educator Staffing by 65%.		\$ 25,500
Close In-School Suspension/Print Center shared between Woodland Middle School and Woodland High School.		\$ 29,000
Reduce Basic Ed Funded Para-educator Staffing at WPS by 20%.		\$ 58,400
Reduce District Departmental Budgets (Administration, Technology, Custodial, Maintenance, etc.) 20%.		\$ 99,000
Reduce School Budgets 20%.		\$ 54,000
Cancel Membership in ESD Communications Coop.		\$ 18,000
Suspend Curriculum Adoptions.		\$ -
Cancel Membership in ESD Instructional Materials Coop that supplies films and other media for classroom instruction.		\$ 15,500
Eliminate Kindergarten Boost Program at WPS.		\$ 1,250
Eliminate Financial Supplement to Hi-C program.		\$ 8,000

REDUCED EDUCATION PLAN - 09-10

Move to a six period day at WMS in order to accommodate sharing of staff between WMS and WHS		\$ -
Increase Facilities Use Charges to generate 15%-20% "Indirect recovery" for lights, heat, etc.	\$ 4,000.00	\$ -
Eliminate Saturday School at MS/HS.		\$ -
Eliminate Funding for Field Trips.		\$ 12,750
Adjust fees for Before School/After School Child Care programs (YCC/WCC) to, at a minimum, break even.	\$ 20,000.00	\$ -
Reconfigure Grade Levels at Yale School- Reduce .5 FTE Cert.		\$ 28,000
Voluntary Pay and Benefit Suspension by Administrators		\$ 12,000
Savings from 08-09		\$ (60,000)
Reduce Technology Budget additional \$10K		\$ 10,000
Reduce Certificated Staff through Attrition (Net 4.8 FTE)		\$ 209,400
Reduce K-6 Staffing by net .5 FTE		\$ 28,000
Reconfigure WMS LAP services (Net Reduction .5 FTE)		\$ 15,000
Reduce Secondary Staffing by 1.0 FTE		\$ 60,000
TOTAL EXPENDITURE REDUCTIONS		\$ 926,600

ENROLLMENT COMPARISON - 04-05 THRU MAY 2009 ACTUAL AND 09-10 BUDGET

GRADE LEVEL	04-05 ACTUAL	05-06 MAY	06-07 MAY	07-08 MAY	08-09 MAY	09-10 BUDGET
Kindergarten	69.79	67.50	71.50	88.00	76.50	76.00
1st	139.00	159.77	141.00	144.00	186.00	152.00
2nd	157.63	154.77	154.00	144.00	143.15	187.00
3rd	151.90	172.00	164.00	155.00	147.00	143.00
4th	155.56	159.14	168.00	160.00	162.00	148.00
5th	164.42	169.00	163.00	172.00	167.00	163.00
6th	145.71	176.65	179.00	168.00	169.15	168.00
7th	166.81	171.16	174.50	186.00	166.12	170.00
8th	178.40	182.65	173.00	169.00	182.98	166.00
9th	191.01	195.41	190.00	186.00	187.03	183.00
10th	180.03	191.41	218.00	188.00	177.81	186.00
11th	122.21	141.24	141.50	180.00	142.85	150.00
12th	112.00	116.05	118.50	129.00	173.04	128.00
Total	1,934.47	2,056.75	2,056.00	2,069.00	2,080.63	2,020.00
Running Start	13.03	19.93	26.07	26.00	39.13	37.00
Total w/RS	1,947.50	2,076.68	2,082.07	2,095.00	2,119.76	2,057.00

FTE COMP

FTE COMPARISON - 08-09 ACTUAL TO 09-10 BUDGET

CERT/ADMIN STAFFING - FTE INCLUDES STIMULUS PROGRAMS FOR 09-10

<u>PROGRAM</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>DIFFERENCE</u>
	<u>08-09</u>	<u>09-10</u>	
BASIC ED	101.81	93.76	(8.05) 1)
SPECIAL ED	13.56	14.10	0.54 2)
VOC ED	4.85	4.85	-
TITLE ONE	1.85	2.50	0.65 3)
LAP	2.35	1.90	(0.45) 4)
STUDENT ACH/STATE STIMULUS	8.50	9.10	0.60 1)
STATE BILINGUAL	0.65	0.50	(0.15) 5)
DISTRICTWIDE SUPPORT	1.00	1.00	-
TOTAL CERTIFICATED/ADMIN STAFF	134.57	127.71	(6.86)

CLASSIFIED STAFFING - FTE INCLUDES STIMULUS PROGRAMS FOR 09-10

<u>PROGRAM</u>	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>DIFFERENCE</u>
	<u>08-09</u>	<u>09-10</u>	
BASIC ED	20.27	17.81	(2.46) 6)
SPECIAL ED	10.20	11.23	1.02
VOC ED	0.55	0.55	0.00
TITLE ONE	1.74	1.63	(0.11)
LAP	0.46	0.55	0.09
STUDENT ACH/STATE STIMULUS	-	0.74	0.74 6)
STATE BILINGUAL	1.28	1.42	0.14 7)
COMMUNITY EDUCATION	3.29	2.30	(0.99) 8)
SUPT OFFICE/BUSINESS/HR	4.75	4.80	0.05
GROUND/CUSTODIAL/MAINTENANC	13.50	12.50	(1.00) 9)
TECHNOLOGY	4.00	4.00	-
FOOD SERVICE	6.36	6.24	(0.11)
TRANSPORTATION/ADMIN	3.42	3.80	0.38 10)
TRANSPORTATION/DRIVERS	24.26	29.19	4.92 11)
TRANSPORTATION/MECHANICS	4.00	4.00	-
TOTAL CLASSIFIED STAFF	98.06	100.75	2.68

1) Total teaching staff decrease of 7.70 FTE - this includes 2.0 retire/rehire (WHS), 1.0 retirement (resulting in 1.0 staff decrease at WIS), .50 staff decrease at Yale, .50 KG staff decrease at WPS, 1.0 voluntary RIF (resulting in 1.0 decrease at WPS), 1.0 RIF (WMS), 1.45 decreases due to decreased enrollment. Decrease of .25 for bilingual staff charged to basic (see #5).

2) Increases and decreases in Sped Staff - increase of 1.0 for hiring SLP (vs. contracted SLP last year), Overall decrease in WMS staff (from 1.76 to 1.2), overall increase in WPS Resource Room (from .50 to 1.0), overall decrease in LEAP classroom (from 1.0 to 0), overall increase in Psych staff (from 2.4 to 3.0).

3) Move of current staff to Title One program due to change in program to include more Title One certificated staff at Yale and at WIS.

FTE COMP

4) Change in program to increase Math intervention and decrease reading interventions (.5 Math to 1.5 Math and 1.75 Reading to .80 Reading).
5) Decrease in certificated staff of .40 for staff on one-year leave of absence not being replaced. Staff was charged .15 to Bilingual and .25 to Basic Ed).
6) Overall decrease of 1.72 FTE includes decrease to IA time at WPS (.58), decrease of WMS PE aide (.55), decrease of ISS/Print Center aide (.59) and decrease of Sub-Caller (.10).
7) Increased aide time to provide much-needed data management that was paid for in 08-09 by a grant.
8) Decrease of Community Liaison position (1.0).
9) Various decreases to custodial and grounds hours, per the budget reduction plan.
10) Increase to office/dispatch staff for the increased Special Ed Routes (.12) and budgeted FTE added for driver trainer time and office cleaning time (.26).
11) Increases to driver time for new Special Ed routes.

**2009-10
WOODLAND SCHOOL DISTRICT
SOURCES/USES
Budgeted**

	BUDGTD 09-10 FUNDING	BUDGTD 09-10 EXPENDITURES	Levy/Misc Revenue Req'd to Fund Pgms
	<u>DOLLARS</u>	<u>DOLLARS</u>	
Apportionment/BEA/CTE/DWS	10,655,325	12,836,491	(2,181,166)
Subtract Sped Appmt	(239,812)		
TOTAL BEA/CTE/DWS	10,415,513		
Forest/PY Adj	-		-
TOTAL APPORTIONMENT	10,415,513	12,836,491	(2,181,166)
STATE/FEDERAL FUNDED PROGRAMS			
State Special Ed	1,165,954	1,200,211	(34,257)
Federal Special Ed	379,235	359,425	19,810
Stimulus - IDEA	290,000	361,834	(71,834)
Fed'l Vocational Ed	10,525	10,525	-
Learning Assistance	217,403	215,701	1,702
Title 1	230,380	228,174	2,206
Stimulus - Title One	71,096	69,434	1,662
Other State Grants	34,730	34,476	254
Stimulus - State Stab.	727,556	704,137	23,419
Student Achievement	0	0	-
Bilingual	86,839	106,392	(19,553)
Highly Capable	19,059	19,285	(226)
Title II	70,700	70,400	300
Stimulus - Title IID	1,500	1,400	100
Other Federal Programs	412,314	396,641	15,673
E-Rate	36,000	0	36,000
To/From Transp-KWRL	2,668,206	2,981,301	(313,095)
Operating Transfers In/Out	0	186,559	(186,559)
STATE/FED'L FUNDED PGMS	6,421,497	6,945,895	(524,398)
PROGRAMS GENERATING LOCAL REVENUE			
Community Ed	112,242	112,242	-
Food Services	700,937	690,389	10,548
LEVY/LEVY EQUALIZATION	2,638,428		2,638,428
MISC REVENUES			
Tuition/Gifts/Fines	60,500	20,000	40,500
Inv Earnings	12,000		12,000
Rentals	8,400		8,400
Local Non-Tax	6,000		6,000
Insurance Recoveries	5,000		5,000
KRL Ft/Ext	158,000		158,000
Non-High	6,500		6,500
TOTALS	20,545,017	20,605,017	179,812
FUND BALANCE 9/1/09	1,072,000		
PROJ REVENUES	20,545,017		
PROJ EXPENDITURES	(20,605,017)		
PROJ FUND BAL 8/31/10	1,012,000		
PROJ INC/(DEC) IN FB	(60,000)		

SUMMARY REVENUE/EXPENDITURE COMPARISON 2008-09 BUDGET TO 2009-10 BUDGET

REVENUE BY CATEGORY	08-09 BUDGET	09-10 BUDGET	VARIANCE	% INC/ DEC)	
	REVENUES	REVENUES			
LOCAL TAXES	2,347,022	2,638,427	291,405	12.4%	
LOCAL, NON-TAX	538,700	480,998	(57,702)	-10.7%	1
STATE, GENERAL PURPOSE	10,254,795	10,415,513	160,718	1.6%	
STATE, SPECIAL PURPOSE	4,345,584	3,445,330	(900,254)	-20.7%	2
FEDERAL, SPECIAL PURPOSE	1,326,949	2,635,202	1,308,253	98.6%	2
REVENUES FROM OTHER DIST	769,611	929,547	159,936	20.8%	3
TFR FROM CAPITAL PROJ	-	-	-	100.0%	
TOTAL REVENUES	\$ 19,582,661	\$ 20,545,017	\$ 962,356	4.9%	
EXPENDITURE BY OBJECT	08-09 BUDGET	08-09 BUDGET	VARIANCE		
	EXPENDITURES	EXPENDITURES			
CERTIFICATED SALARIES	8,343,263	7,944,380	(398,883)	-4.8%	4
CLASSIFIED SALARIES	4,189,346	4,165,953	(23,393)	-0.6%	5
EMPLOYEE BENEFITS	4,760,402	4,552,040	(208,362)	-4.4%	4
SUPPLIES & MATERIALS	1,664,474	1,625,421	(39,053)	-2.3%	4
CONTRACTUAL SERVICES	2,149,519	2,094,596	(54,923)	-2.6%	4
TRAVEL	34,108	28,068	(6,040)	-17.7%	4
CAPITAL OUTLAY	5,000	8,000	3,000	60.0%	
TRANSFER TO TVF	193,904	186,559	(7,345)	-3.8%	
TOTAL EXPENDITURES	\$ 21,340,016	\$ 20,605,017	\$ (734,999)	-3.4%	
EXPENDITURE BY ACTIVITY					
BOARD OF DIRECTORS	74,900.00	83,850.00	8,950.00	11.9%	6
SUPERINTENDENT'S OFFICE	250,327.00	243,884.00	(6,443.00)	-2.6%	4
BUSINESS OFFICE	257,630.00	264,161.00	6,531.00	2.5%	7
HUMAN RESOURCES	54,898.00	53,208.00	(1,690.00)	-3.1%	4
PUBLIC RELATIONS	19,500.00	-	(19,500.00)	-100.0%	4
SUPERVISION/CURRICULUM	443,866.00	296,274.00	(147,592.00)	-33.3%	8
MEDIA/LEARNING RES	253,067.00	243,290.00	(9,777.00)	-3.9%	4
PRINCIPAL'S OFFICE	1,064,173.00	1,032,843.00	(31,330.00)	-2.9%	4
GUIDANCE - COUNSELING	365,711.00	370,688.00	4,977.00	1.4%	
SAFETY	40,008.00	45,881.00	5,873.00	14.7%	
HEALTH/PSYCH	472,965.00	475,312.00	2,347.00	0.5%	
TEACHING	11,924,553.00	11,053,818.00	(870,735.00)	-7.3%	4
EXTRACURRICULAR	363,235.00	319,298.00	(43,937.00)	-12.1%	4
PTYMT TO OTHER DISTRICTS	55,000.00	74,800.00	19,800.00	36.0%	9
FOOD SERVICE - SUPERVISION	39,055.00	32,151.00	(6,904.00)	-17.7%	7
FOOD SERVICE - FOOD	319,000.00	316,000.00	(3,000.00)	-0.9%	
FOOD SERVICE OPERATIONS	326,066.00	342,239.00	16,173.00	5.0%	
KWRL ADMINISTRATION	299,002.00	330,436.00	31,434.00	10.5%	10
OPERATING BUSES	2,202,848.00	2,350,461.00	147,613.00	6.7%	10
MAINT OF SCHOOL BUSES	395,734.00	410,204.00	14,470.00	3.7%	10
TRANSPORTATION - INSURANCE	63,703.00	75,700.00	11,997.00	18.8%	11
TRANSPORTATION TRANSFER	(268,250.00)	(185,500.00)	82,750.00	-30.8%	10
GROUPS CARE/MAINT	96,288.00	77,602.00	(18,686.00)	-19.4%	4
OPERATION OF PLANT	818,411.00	728,284.00	(90,127.00)	-11.0%	4
MAINT OF PLANT	158,383.00	154,149.00	(4,234.00)	-2.7%	4
UTILITIES/SECURITY/INSURANCE	630,300.00	670,318.00	40,018.00	6.3%	
INFORMATION SYSTEMS	309,334.00	408,479.00	99,145.00	32.1%	12
PRINTING	74,000.00	77,000.00	3,000.00	4.1%	
MOTOR POOL	11,000.00	10,000.00	(1,000.00)	-9.1%	4
TRANSFER TO TVF	193,904.00	186,559.00	(7,345.00)	-3.8%	
TOTAL EXPENDITURES	\$ 21,308,611.00	\$ 20,541,389.00	\$ (767,222.00)	-3.6%	

SUMMARY REVENUE/EXPENDITURE COMPARISON 2008-09 BUDGET TO 2009-10 BUDGET

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:	
1	The majority of the decrease is in food service local revenue which was adjusted based upon 08-09 and expectation of free/reduced percentages to continue to increase resulting in lower local revenues.
2	Decrease in State revenues and the increase in Federal due mainly to the Federal Stimulus funds that will be received in 09-10 to replace a large portion of Student Achievement and LEA.
3	Large increase in the unfunded amount from the KWRL districts.
4	Decreases are reasonable based upon the Reduced Education Plan.
5	Would have expected a large decrease to classified salaries due to cuts in Basic Ed, Community Ed and Custodial but the increase to bus driver Special Ed route salaries offsets those decreases. This is reasonable.
6	Board includes election, audit and attorney's fees which were all increased based upon projected expenditures for 09-10.
7	The Business Manager/Food Service Director position was split 75%/25% in 08-09. This has been adjusted for 09-10 to better reflect actual time spent in both programs.
8	Expenditures in this activity include Assistant Superintendent, Special Services Director, CTE Director and Community Liaison. The decrease to this activity is due to the elimination of the Community Liaison position and the reallocation of a portion of the Assistant Superintendent to the Athletic Director position.
9	Large increase due to budgeting the payment to ESD for Specialized Transportation billback.
10	Increased expenditures due to the addition of 8 in-district Special Education routes for Woodland, LaCenter and Kalama.
11	The Co-Op made a significant change to the insurance coverage regarding replacement value if a bus is totalled, changing from fair market value to replacement value, resulting in higher premiums.
12	The increase in Information Systems is due to a reclassification of the tech department salaries and benefits and moving all tech expenditures back to the General Fund (\$65,000 were budgeted in the Capital Projects Fund for 08-09).

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2008-09 REVENUE BUDGET TO 2009-10 REVENUE BUDGET

2008-2009 ACTUAL AVG FTE 2091.35	08-09BDGT REVENUES 2,100 FTE	09-10BDGT REVENUES 2,020 FTE	DOLLAR VARIANCE	PERCENT VARIANCE	
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$2,546,259	\$2,638,427	\$92,168	4%	
MISC TUITION & FEES	\$1,000	\$40,000	\$39,000	3900%	1
COMMUNITY SCHOOLS	\$152,500	\$112,242	(\$40,258)	-26%	2
MISC SALE OF GOODS	\$26,500	\$0	(\$26,500)	-100%	
FOOD SERVICE FEES	\$314,500	\$276,856	(\$37,644)	-12%	3
INVESTMENT EARNINGS	\$20,000	\$12,000	(\$8,000)	-40%	4
FINES & DAMAGES	\$2,500	\$500	(\$2,000)	-80%	4
GIFTS/DONATIONS	\$38,000	\$20,000	(\$18,000)	-47%	4
RENTALS	\$0	\$8,400	\$8,400	100%	4
MISC OTHER	\$19,000	\$11,000	(\$8,000)	-42%	4
TOTAL LOCAL MONIES	\$3,120,259	\$3,119,425	(\$834)	0%	
STATE MONIES:					
APPORTIONMENT	\$10,765,819	\$10,415,513	(\$350,306)	-3%	
BEA ALLOC TO SPECIAL ED	\$279,796	\$239,812	(\$39,984)	-14%	5
LEVY EQUALIZATION	\$430,000	\$0	(\$430,000)	-100%	6
SPECIAL ED	\$1,171,123	\$926,143	(\$244,980)	-21%	5
LAP	\$203,337	\$217,403	\$14,066	7%	
MISC STATE	\$87,700	\$34,730	(\$52,970)	-60%	7
STUDENT ACHIEVEMENT	\$975,753	\$0	(\$975,753)	-100%	6
BILINGUAL EDUCATION	\$81,400	\$86,839	\$5,439	7%	
HIGHLY CAPABLE	\$20,026	\$19,059	(\$967)	-5%	
FOOD SERVICES	\$18,900	\$18,185	(\$715)	-4%	
KWRL	\$1,721,000	\$1,903,159	\$182,159	11%	8
TOTAL STATE MONIES	\$15,754,854	\$13,860,843	(\$1,894,011)	-12%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$330,000	\$380,000	\$50,000	15%	9
FED'L - STATE STIMULUS	\$0	\$727,556	\$727,556	100%	6
TITLE II - SCHOOL IMP/STIMULUS	\$73,798	\$72,200	(\$1,598)	-2%	
MEDICAID REIMBURSEMENT	\$14,000	\$16,000	\$2,000	14%	
FEDERAL SPECIAL ED/STIMULUS	\$361,170	\$669,235	\$308,065	85%	10
VOC ED	\$10,502	\$10,525	\$23	0%	
TITLE ONE/STIMULUS	\$250,362	\$301,476	\$51,114	20%	10
TITLE III - LEP	\$20,070	\$16,314	(\$3,756)	-19%	
FOOD SERVICES	\$315,000	\$367,896	\$52,896	17%	3
E-RATE	\$44,000	\$36,000	(\$8,000)	-18%	
USDA COMMODITIES	\$41,000	\$38,000	(\$3,000)	-7%	
TOTAL FEDERAL MONIES	\$1,459,902	\$2,635,202	\$1,175,300	80.5%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$931,000	\$923,047	(\$7,953)	-1%	11
NON-HIGH(GREEN MTN)	\$14,000	\$6,500	(\$7,500)	-54%	
TOTAL FROM OTHER DISTRICTS	\$945,000	\$929,547	(\$15,453)	-2%	
TRANSFER FROM CAP PROJ	\$60,000	\$0			
TOTAL DISTRICT REVENUE	\$21,340,015	\$20,545,017	(\$734,998)		
% DECREASE - BUDGETED REVENUE FROM 2008-09 TO 2009-10			-3.4%		
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:					
1 New budget item for pay-to-participate fees.					
2 Community Education revenues will decrease with the program changes made in 09-10.					
3 As the free and reduced percentages have increased districtwide, we are bringing in less local dollars to the program. These revenues are made up in the Federal revenue increase.					

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2008-09 REVENUE BUDGET TO 2009-10 REVENUE BUDGET

4	Adjustment of revenues closer to actual received in 08-09.
5	Decrease to the Special Ed allocations due to decreased special education enrollment planned for 09-10 (244 to 196).
6	The Legislature changed the source of funds for what used to be Student Achievement and Levy Equalization. For 09-10, the revenue source will be Federal State Stimulus funds. The total decrease is as follows: Levy Equalization - no decrease, Student Achievement - decrease from \$975,620 to \$279,400.
7	Decrease due to the legislature no longer funding library allocation, voc equipment and Math/Science Professional Development.
8	Increase to KWRL To/From revenue due to addition of 8 special education routes.
9	Miscellaneous Federal Revenues (and expenditures) are budgeted for in the event that the district receives one or more large Federal competitive grants during the year, to ensure proper capacity. This was increased for additional capacity.
10	Increases due to district receiving Federal Stimulus funds for Special Ed and Title One, in addition to base allocations.
11	The number of Green Mountain high school student who are attending WHS has decreased dramatically over the past couple of years. The budgeted revenues now reflect this.

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2008-09 EXP BUDGET TO 2009-10 EXP BUDGET

	08-09 BUDGT	08-09	09-10 BUDGT	09-10	VARIANCE	% INC/(DEC)	
	EXPEND	STAFF FTE	EXPEND	STAFF FTE			
BASIC EDUCATION							
DB/CR TRANS	\$267,250		\$183,250		(\$84,000)	-31%	1
CERT SALARIES	\$6,017,659	99.850	\$5,727,349	93.239	(\$290,310)	-5%	2
CERT SAL EXTRACURR	\$49,944	0.600	\$46,843	0.375	(\$3,101)	-6%	2
CLASS SALARIES	\$703,576	20.643	\$625,310	17.813	(\$78,266)	-11%	2
CLASS SAL EXTRACURR	\$199,900		\$183,177		(\$16,723)	-8%	2
BENEFITS	\$2,414,155		\$2,179,619		(\$234,536)	-10%	2
SUPPLIES/MATERIALS	\$304,899		\$279,030		(\$25,869)	-8%	2
CONTRACTUAL SERVICES	\$350,032		\$304,059		(\$45,973)	-13%	2
TRAVEL	\$9,400		\$4,910		(\$4,490)	-48%	2
TOTAL BASIC EDUCATION	\$10,316,815	121.093	\$9,533,547	111.427	(\$783,268)	-8%	
SPECIAL EDUCATION							
CERT SALARIES	\$610,001	11.420	\$558,066	8.900	(\$51,935)	-9%	
CLASS SALARIES	\$197,884	6.110	\$192,292	5.920	(\$5,592)	-3%	
BENEFITS	\$332,269		\$286,731		(\$45,538)	-14%	
SUPPLIES/MATERIALS	\$36,995		\$24,000		(\$12,995)	-35%	
CONTRACTUAL	\$254,252		\$135,772		(\$118,480)	-47%	
TRAVEL	\$3,500		\$3,350		(\$150)	-4%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL SPECIAL ED	\$1,434,901	17.530	\$1,200,211	14.820	(\$234,690)	-16%	3
FEDERAL SPED/STIMULUS	\$349,027	6.250	\$721,259	10.505	\$372,232	107%	3
TOTAL SPECIAL ED	\$1,783,928	23.780	\$1,921,470	25.325	\$137,542	8%	3
VOCATIONAL EDUCATION							
CERT SALARIES	\$310,228	4.250	\$330,534	4.850	\$20,306	7%	
CLASS SALARIES	\$37,548	1.055	\$18,640	0.550	(\$18,908)	-50%	
BENEFITS	\$113,175		\$111,696		(\$1,479)	-1%	
SUPPLIES/MATERIALS	\$48,525		\$48,900		\$375	1%	
CONTRACTUAL	\$19,032		\$14,932		(\$4,100)	-22%	
TRAVEL	\$6,058		\$7,308		\$1,250	21%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL VOC ED	\$534,566	5.305	\$532,010	5.400	(\$2,556)	0%	
FEDERAL VOC ED	\$10,200		\$10,525		\$325	3%	
TITLE ONE/STIMULUS	\$248,218	3.700	\$297,608	4.131	\$49,390	20%	4
TITLE IIA & IID	\$70,103		\$71,800		\$1,697	2%	
LAP	\$202,187	2.657	\$215,701	2.451	\$13,514	7%	10
MATH/SCI PROF DEV	\$42,053		\$0		(\$42,053)	-100%	5
MISC STATE PGMS	\$45,239		\$34,476		(\$10,763)	-24%	5
TITLE III - LEP	\$20,700		\$16,641		(\$4,059)	-20%	
STUDENT ACH/STATE STIMULI	\$974,404	10.630	\$704,137	9.835	(\$270,267)	-28%	6
BILINGUAL EDUCATION	\$114,227	2.029	\$106,391	1.922	(\$7,836)	-7%	
HIGHLY CAPABLE	\$24,120	0.253	\$19,285		(\$4,835)	-20%	2
MISC GRANTS/PGMS	\$338,000		\$400,000		\$62,000	18%	
COMMUNITY SCHOOLS	\$270,695	4.197	\$112,242	2.297	(\$158,453)	-59%	2
DISTRICT-WIDE SUPPORT							
CERT SALARIES	\$124,236	1.000	\$124,236	1.000	\$0	0%	
CLASS SALARIES	\$965,676	22.794	\$914,444	21.295	(\$51,232)	-5%	2
BENEFITS	\$424,731		\$412,763		(\$11,968)	-3%	2
SUPPLIES	\$207,700		\$250,023		\$42,323	20%	7
CONTRACTUAL	\$1,018,800		\$1,053,068		\$34,268	3%	7
TRAVEL	\$12,000		\$8,400		(\$3,600)	-30%	2
CAPITAL OUTLAY	\$5,000		\$8,000		\$3,000	60%	
TOTAL DISTRICT SUPPORT	\$2,758,143	23.794	\$2,770,934	22.295	\$12,791	0.5%	

WOODLAND SCHOOL DISTRICT DETAILED COMPARISON OF 2008-09 EXP BUDGET TO 2009-10 EXP BUDGET

	08-09 BUDGT	08-09	09-10 BUDGT	09-10	VARIANCE	% INC/(DEC)
	EXPEND	STAFF FTE	EXPEND	STAFF FTE		
FOOD SERVICES						
CLASS SALARIES	\$219,944	6.355	\$215,950	6.244	(\$3,994)	-2%
BENEFITS	\$127,834		\$132,640		\$4,806	4%
SUPPLIES	\$324,000		\$321,000		(\$3,000)	-1%
CONTRACTUAL	\$20,850		\$20,300		(\$550)	-3%
TRAVEL	\$900		\$500		(\$400)	-44%
CAPITAL OUTLAY	\$0		\$0		\$0	0%
TOTAL FOOD SERVICES	\$693,528	6.355	\$690,390	6.244	(\$3,138)	-0.5%
TRANSPORTATION						
DB/CR TRANSFERS	(\$268,250)		(\$185,500)		\$82,750	-31% 1
CLASS SALARIES	\$1,457,493	32.903	\$1,641,457	36.983	\$183,964	13% 1
BENEFITS	\$761,189		\$844,894		\$83,705	11% 1
SUPPLIES	\$604,550		\$509,500		(\$95,050)	-16% 8
CONTRACTUAL	\$142,753		\$169,200		\$26,447	19%
TRAVEL	\$1,250		\$1,750		\$500	40%
TOTAL TRANSPORTATION	\$2,698,985	32.903	\$2,981,301	36.983	\$282,316	10%
BUS PURCHASE PAYMENT	\$193,904		\$186,559		(\$7,345)	-4%
TOTAL EXPENDITURES	\$21,340,015	236.70	\$20,605,017	228.31	(\$734,998)	-3.44%
% EXP INCREASE FROM 2007-08 TO 2008-09:				-3.44%		
CERTIFICATED FTE TOTAL		131.863		127.560		
CLASSIFIED FTE TOTAL		101.255		100.750		
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:						
1	The addition of the KWRL in-district special education routes affects the debit transfers in Basic Ed because there are no longer fuel and maintenance costs billed to the ESD which are debited to the BEA and credited to Transportation. Other items affected include transportation salaries and benefits.					
2	The Reduced Education plan, as approved by the board, affected many areas, especially in Basic Education. See the comparison to 08-09 actuals and the FTE comparison for more detail.					
3	The decrease to State Special Ed expenditures is due to the addition of the Federal Stimulus funds for special ed. Through the budget process a shift of expenditures was made from the state program to the Federal program. Special Ed expenditures increased overall due to some program changes and largely due to approximately \$90,000 in one-time purchases using stimulus funds.					
4	Title One expenditures also increased due to the addition of the Federal Stimulus funds for Title One.					
5	The Legislature did not provide funding for the libraries, voc equipment and the Math/Science program as in 08-09.					
6	The largest cut made by the Legislature for 09-10 was in the area of Student Achievement. The Legislature used State Stimulus money to replace a portion of these funds. Per FTE funding was decreased from \$458.10 to \$131.15 per student FTE. The legislature is also using State Stimulus funds to replace Levy Equalization (LEA). In prior years, we received LEA revenues but there was no offset to expenditures. For 09-10, expenditures in the State Stimulus program, offset the revenues received in prior years for LEA and Student Achievement.					
7	Per the Reduced Education Plan, there would be an expectation that these areas would decrease. However, the portion of Technology expenses that were pushed to the Capital Projects Fund were moved back into the General Fund (\$60,000) and utilities, insurance, elections, legal fees, and audit costs were increased to reflect actual 08-09 expenditures (\$70,000)					
8	Fuel budget in 08-09 was increased to \$500,000 due to the volatility of fuel prices the past couple years. Per discussion with the KWRL Superintendents and the Transportation Director, the decision was made to decrease the fuel budget to \$400,000. Total fuel expenditures in 08-09 are projected to be approximately \$310,000.					

COMPARISON OF 08-09 PROJECTED REVENUES TO 09-10 BUDGETED REVENUES

Classification of Expenditure	PROJECTED 08-09 FUNDING	BUDGETED 09-10 FUNDING	DOLLAR VARIANCE	PERCENTAGE VARIANCE	
APPORTIONMENT					
	<u>DOLLARS</u>				
BASIC ED					
Cert Salaries	5,401,599	5,348,337	-53,262	-1%	
Class Salaries	1,139,110	1,101,846	-37,264	-3%	
Admin Salaries	497,157	480,888	-16,269	-3%	
Benefits	2,522,200	2,332,034	-190,166	-8%	
NERCS	1,189,428	1,156,219	-33,209	-3%	
Run'g Start	194,948	181,213	-13,735	-7%	
SUBS	56,572	54,789	-1,783	-3%	
Subtract Sped Appmt	(229,365)	(239,813)	-10,448	5%	
TOTAL BASIC EDUCATION	10,771,649	10,415,513	-356,136	-3%	
TOTAL APPORTIONMENT	10,771,649	10,415,513	-356,136	-3%	1
STATE/FEDERAL FUNDED PROGRAMS					
State Special Ed	1,256,314	1,165,955	-90,359	-7%	
Federal Special Ed/Stimulus	412,541	669,235	256,694	62%	2
Fed'l Vocational Ed	10,525	10,525	0	0%	
Learning Assistance	203,310	217,403	14,093	7%	
Title I/Stimulus	249,034	301,476	52,442	21%	3
Other State Grants	109,262	34,730	-74,532	-68%	4
Student Achievement/State Stimulus	975,620	279,400	-696,220	-71%	5
Bilingual	89,876	86,839	-3,037	-3%	
Highly Capable	20,046	19,059	-987	-5%	
Title II/Stimulus	74,817	72,200	-2,617	-3%	
Other Federal Programs	90,573	412,314	321,741	355%	6
E-Rate	33,000	36,000	3,000	9%	
To/From Transp-KWRL	2,445,598	2,668,206	222,608	9%	7
Operating Transfers	90,000	0	-90,000	100%	8
STATE/FED'L FUNDED PGMS	6,060,516	5,973,342	-87,174	-1%	
PROGRAMS GENERATING LOCAL REVENUE					
Community Ed	120,040	112,242	-7,798	-6%	
Food Services	694,010	700,937	6,927	1%	
LEVY/LEA (STATE STIMULUS)	2,802,605	3,086,584	283,979	10%	
MISC REVENUES					
Tuition/Gifts/Fines	51,518	20,500	-31,018	-60%	9
Student Fees	0	40,000	40,000	100%	10
Inv Earnings	12,000	12,000	0	0%	
Rentals	1,500	8,400	6,900	460%	
Local Non-Tax	12,000	6,000	-6,000	-50%	
Insurance Recoveries	1,000	5,000	4,000	400%	6
KRL Ft/Ext	213,000	158,000	-55,000	-26%	7
Non-High	8,071	6,500	-1,571	-19%	
TOTALS	20,747,909	20,545,018	-242,891	-1%	

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:

- Decreased apportionment due to decreased enrollment and decrease in retirement rates.
- 09-10 Federal revenues include \$290,000 in Special Ed Stimulus funds.
- 09-10 Federal revenues include \$71,096 in Title One Stimulus funds.
- 08-09 included \$8,457 in one-time library allocation, \$6,919 in Voc Equipment funding and \$48,393 in Math/Science Professional Development. These funding streams have all been discontinued for 09-10.
- The largest cut made by the Legislature for 09-10 was in the area of Student Achievement. The Legislature used State Stimulus money to replace a portion of these funds. Per FTE funding was decreased from \$458.10 to \$131.15 per student FTE.
- Budgeted dollars in these areas are increased to ensure adequate capacity. 08-09 projected amounts are based upon actual revenues received.
- To/From transportation revenues increased considerably due to the addition of the in-district Special Ed routes for Kalama, Woodland and LaCenter. This also affects the other revenues received by the Co-Op as the ESD will no longer be billed for fuel.
- In 08-09 we transferred State Forest Funds from the Capital Projects fund to pay for software licensing. The board made a decision for 09-10 to no longer use this "crutch" to balance the budget.
- Actual revenues for 08-09 include revnues for WHS and WMS Yearbooks and for Bookfair sales at all buildings. It is unknown how much will be collected, so this amount is not budgeted, but budget transfers are made throughout the year to offset the revenues.
- Dollars budgeted for extracurricular pay-to-participate fees.

COMPARISON OF 08-09 PROJECTED EXPEND TO 09-10 BUDGETED EXPEND

	PROJ 08-09 EXPENDITURES DOLLARS	BUDGT 09-10 EXPENDITURES	DOLLAR VARIANCE	PERCENTAGE VARIANCE	
APPORTIONMENT					
BASIC ED					
Cert Salaries	5,505,566	5,360,059	-145,507	-3%	1
Class Salaries	1,661,272	1,558,391	-102,881	-6%	1
Admin Salaries	718,458	670,488	-47,970	-7%	2
Benefits	2,850,686	2,653,037	-197,649	-7%	3
NERCS	1,927,788	1,992,480	64,692	3%	
Run'g Start	182,000	169,400	-12,600	-7%	
SUBS	110,000	120,000	10,000	9%	
Extracurricular	361,405	312,583	-48,822	-14%	4
TOTAL APPORTIONMENT	13,317,175	12,836,438	-480,737	-4%	
STATE/FEDERAL FUNDED PROGRAMS					
State Special Ed	1,390,382	1,200,212	-190,170	-14%	5
Federal Special Ed/Stimulus	395,859	721,261	325,402	82%	5
Fed'l Vocational Ed	10,200	10,525	325	3%	
Learning Assistance	204,200	215,701	11,501	6%	6
Title 1/Stimulus	236,500	297,609	61,109	26%	7
Other State Grants	101,319	34,476	-66,843	-66%	8
Student Achievement/State Stimulus	859,150	704,137	-155,013	-18%	9
Bilingual	110,950	106,392	-4,558	-4%	
Highly Capable	23,400	19,285	-4,115	-18%	10
Title II	76,000	71,800	-4,200	-6%	
Other Federal Programs	25,700	396,641	370,941	1443%	11
To/From Transp-KWRL	2,735,200	2,981,350	246,150	9%	12
Operating Transfers	194,163	186,559	-7,604	-4%	
STATE/FED'L FUNDED PGMS	6,363,023	6,945,948	582,925	9%	
PROGRAMS GENERATING LOCAL REVENUE					
Community Ed	234,880	112,242	-122,638	-52%	13
Food Services	682,317	690,389	8,072	1%	
Tuition/Gifts/Fines	20,000	20,000	0	0%	2
TOTALS	20,617,395	20,605,017	-12,378	0%	

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:

- Decreases to certificated and classified salaries in the apportionment programs (BEA, Voc and District Support) due to staff decreases identified through the Board approved Reduced Education Plan (See FTE Comparison for more detail).
- Large decrease due to moving portion of Asst Supt and portion of WHS Principal to Extracurricular, per Reduced Ed Plan.
- Benefit decrease is larger proportionally to salaries, due to decrease in employer paid retirement rates.
- Large decrease due to moving cost of officials and supplies to ASB and also decreasing supervision costs and coaches professional development and travel costs.
- Overall increase of Special Ed expenditures by \$135,000. About \$90,000 consists of one-time expenditures using Stimulus funds. The remaining total increase is due to overall increased staffing (See FTE Comparison for more detail).
- Increase in the expected funding results in program changes and increased expenditures in the program.
- Overall increase of Title One expenditures by \$61,000. About \$10,500 consists of one-time expenditures using Stimulus funds. The remaining total increase is due to overall increased staffing (See FTE Comparison for more detail).
- 08-09 included \$8,457 in one-time library expenditures, \$6,919 in Voc Equipment expenditures and \$54,000 in Math/Science Professional Development. These expenditures are not planned for 09-10.
- The largest cut made by the Legislature for 09-10 was in the area of Student Achievement. The Legislature used State Stimulus money to replace a portion of these funds. Per FTE funding was decreased from \$458.10 to \$131.15 per student FTE. The legislature is also using State Stimulus funds to replace Levy Equalization (LEA). In prior years, we received LEA revenues but there was no offset to expenditures. For 09-10, expenditures in the State Stimulus program, offset the revenues received in prior years for LEA and Student Achievement.
- Per the Reduced Education Plan, the district has made some changes to the Highly Capable program to make the program work without additional subsidy from the district. Expenditures are now in line with the revenues received for the program.
- Budgeting in these areas is increased to provide additional capacity. This is the reason for the large discrepancy between actual and budget.
- Large increase in KWRL To/From expenditures due to the inclusion of 8 new Special Ed routes.
- Large decrease to Community Education program as the program has changed significantly. The expenditures here consist of WCC and YCC program costs. In the final budget, these expenditures may be moved to program 88 (Daycare). I left them in program 86 to make the comparison to this years actuals and to prior years budgets less confusing.

Woodland School District No.404

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	20,541,388	334,700	1,646,872	720,750	1,310,000
Total Appropriation (Expenditures)	20,414,829	334,700	1,638,000	725,000	800,000
Other Financing Uses--Transfers Out (G.L. 536)	186,559	XXXX	700,000	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-60,000	0	-691,128	-4,250	510,000
Beginning Total Fund Balance	1,072,000	176,500	2,294,100	400,000	2,538,000
Ending Total Fund Balance	1,012,000	176,500	1,602,972	395,750	3,048,000
SECTION B: EXCESS LEVIES FOR 2010 COLLECTION					
Excess levies approved by voters for 2010 collection	2,803,261	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2010 collection after rollback	2,803,261	XXXX	1,610,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Woodland School District No.404

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,129.71		2,127.34		2,057.00	
FTE Certificated Employees	131.701		134.570		127.714	
FTE Classified Employees	98.788		97.982		100.746	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	19,512,636		21,340,015		20,541,388	
Total Expenditures	19,133,784		21,146,111		20,414,829	
Total Beginning Fund Balance	805,289		900,000		1,072,000	
Total Ending Fund Balance	989,977		900,000		1,012,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	9,544,609	49.88	10,294,855	48.68	9,529,918	46.68
Federal Stimulus	XXXXX		XXXXX		1,136,805	5.57
Special Education Instruction	1,538,611	8.04	1,784,546	8.44	1,559,636	7.64
Vocational Instruction	547,368	2.86	545,839	2.58	542,535	2.66
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,611,291	8.42	1,708,344	8.08	691,783	3.39
Other Instructional Programs	89,571	0.47	366,174	1.73	399,285	1.96
Community Services	264,013	1.38	270,706	1.28	112,242	0.55
Support Services	5,538,321	28.95	6,175,647	29.20	6,442,625	31.56
Total - Program Groups	19,133,784	100.00	21,146,111	100.00	20,414,829	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	11,126,998	58.15	12,323,470	58.28	11,507,916	56.37
Teaching Support	1,018,716	5.32	1,131,755	5.35	1,135,171	5.56
Other Supportive Activities	4,625,382	24.17	5,172,878	24.46	5,434,935	26.62
Building Administration	971,555	5.08	1,063,778	5.03	1,032,843	5.06
Central Administration	1,391,133	7.27	1,454,230	6.88	1,303,964	6.39
Total - Activity Groups	19,133,784	100.00	21,146,111	100.00	20,414,829	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	7,555,240	39.49	8,330,794	39.40	7,944,380	38.91
Classified Salaries	4,005,389	20.93	4,189,347	19.81	4,165,953	20.41

Woodland School District No.404

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2007-2008	(2) % of Total	(3) Budget 2008-2009	(4) % of Total	(5) Budget 2009-2010	(6) % of Total
Employee Benefits and Payroll Taxes	4,050,687	21.17	4,764,354	22.53	4,552,040	22.30
Supplies, Instructional Resources and Noncapitalized Items	1,690,634	8.84	1,677,989	7.94	1,621,792	7.94
Purchased Services	1,730,366	9.04	2,144,519	10.14	2,094,596	10.26
Travel	55,557	0.29	34,108	0.16	28,068	0.14
Capital Outlay	45,911	0.24	5,000	0.02	8,000	0.04
Total - Objects	19,133,784	100.00	21,146,111	100.00	20,414,829	100.00

19

Woodland School District No.404

FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2007-2008	Budget 2/ 2008-2009	Budget 3/ 2009-2010
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten	87.50	76.00	76.00
2. Grade 1	146.33	186.00	152.00
3. Grade 2	140.56	149.15	187.00
4. Grade 3	159.22	149.00	143.00
5. Grade 4	159.67	160.00	148.00
6. Grade 5	175.89	163.00	163.00
7. Grade 6	166.08	172.15	168.00
8. Grade 7	185.34	165.12	170.00
9. Grade 8	174.03	182.00	166.00
10. Grade 9	201.52	204.24	183.00
11. Grade 10	189.54	171.22	186.00
12. Grade 11 (excluding Running Start)	184.32	137.45	150.00
13. Grade 12 (excluding Running Start)	129.79	173.04	128.00
14. SUBTOTAL	2,099.79	2,088.37	2,020.00
15. Running Start	29.92	38.97	37.00
16. TOTAL K-12	2,129.71	2,127.34	2,057.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	131.701	134.570	127.714
2. General Fund FTE Classified Employees /4	98.788	97.982	100.746

- 1/ Enrollment and Staff are the final and accepted counts as captured in the P-223 and S-275 Systems, respectively.
- 2/ Enrollment and staff counts are as reported as of March, at the point when the budget year is opened. These counts remain constant and are not subject to change with subsequent updates to the P-223 and S-275 Systems, respectively.
- 3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.
- 4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,348,990	2,513,631	2,638,428
2000 Local Nontax Support	539,575	618,000	516,998
3000 State, General Purpose	10,754,036	11,475,615	10,651,786
4000 State, Special Purpose	3,979,484	4,279,239	3,205,427
5000 Federal, General Purpose	23,878	0	0
6000 Federal, Special Purpose	1,085,242	1,418,530	2,599,202
7000 Revenues from Other School Districts	779,558	945,000	929,547
8000 Revenues from Other Entities	1,875	0	0
9000 Other Financing Sources	0	90,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	19,512,636	21,340,015	20,541,388
EXPENDITURES			
00 Regular Instruction	9,544,609	10,294,855	9,529,918
10 Federal Stimulus	XXXXX	XXXXX	1,136,805
20 Special Education Instruction	1,538,611	1,784,546	1,559,636
30 Vocational Education Instruction	547,368	545,839	542,535
40 Skills Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,611,291	1,708,344	691,783
70 Other Instructional Programs	89,571	366,174	399,285
80 Community Services	264,013	270,706	112,242
90 Support Services	5,538,321	6,175,647	6,442,625
B. TOTAL EXPENDITURES	19,133,784	21,146,111	20,414,829
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	194,163	193,904	186,559
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	184,689	0	-60,000
BEGINNING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	70,770
G.L.815 Reserved for Unequalized Deductible Revenue	XXXXX	XXXXX	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0

Continued

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
G.L.870 Unreserved, Designated for Other Items	0	0	0
G.L.875 Unreserved, Designated for Contingencies	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	805,289	900,000	1,001,230
F. TOTAL BEGINNING FUND BALANCE	805,289	900,000	1,072,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Reserved for Other Items	0	0	0
G.L.815 Reserved for Unequalized Deductible Revenue	XXXXX	XXXXX	0
G.L.830 Reserved for Debt Service	0	0	0
G.L.835 Reserved for Arbitrage Rebate	0	0	0
G.L.840 Reserved for Inventory	0	0	0
G.L.850 Reserved for Uninsured Risks	0	0	0
G.L.870 Unreserved, Designated for Other Items	129,357	0	0
G.L.875 Unreserved, Designated for Contingencies	0	0	0
G.L.890 Unreserved, Undesignated Fund Balance	860,620	900,000	1,012,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	989,977	900,000	1,012,000

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all reserved fund balances.

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
LOCAL TAXES			
1100 Local Property Tax	2,229,181	2,388,936	2,578,428
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	119,809	124,695	60,000
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,348,990	2,513,631	2,638,428
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	7,200	1,000	40,000
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	151,864	152,500	112,242
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	22,395	26,500	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Services	0	0	0
2245 Skills Center, Sales of Goods, Supplies and Services	0	0	0
2288 Day Care	0	0	0
2289 Other Community Services	0	0	0
2298 School Food Services	299,107	314,500	276,856
2299 School Bus Revenue	0	0	XXXXX
2300 Investment Earnings	23,733	20,000	12,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	10,483	38,000	20,000
2600 Fines and Damages	133	2,500	500
2700 Rentals and Leases	700	0	8,400
2800 Insurance Recoveries	2,441	5,000	5,000
2900 Local Support Nontax, Unassigned	21,518	14,000	6,000
2910 E-Rate	0	44,000	36,000
2000 TOTAL LOCAL SUPPORT NONTAX	539,575	618,000	516,998

Continued

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

STATE, GENERAL PURPOSE	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
3100 Apportionment	9,823,711	10,765,819	10,411,998
3121 Special Education--General Apportionment	223,390	279,796	239,788
3300 Local Effort Assistance	408,356	430,000	0
3600 State Forests	298,579	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	10,754,036	11,475,615	10,651,786
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	999,384	1,171,123	926,052
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	0	0	0
4155 Learning Assistance	151,734	203,337	217,403
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	14,998	39,400	34,730
4163 Promoting Academic Success	60,620	0	0
4165 Transitional Bilingual	83,495	81,400	86,839
4166 Student Achievement	944,483	975,753	0
4174 Highly Capable	18,963	20,026	19,059
4175 Professional Development	46,384	48,300	0
4188 Day Care	0	0	0
4198 School Food Services	20,988	18,900	18,185
4199 Transportation--Operations	1,638,436	1,721,000	1,903,159
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4326 State Institutions--Special Education--Other State Agencies	0	0	0
4356 State Institutions, Centers, Homes, Delinquent--Other State Agencies	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Day Care--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0

24

Continued

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	3,979,484	4,279,239	3,205,427
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	23,878	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	23,878	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	302,628	350,000
6111 Federal Stimulus--Title I	XXXXX	XXXXX	71,096
6112 Federal Stimulus--School Improvement	XXXXX	XXXXX	0
6113 Federal Stimulus--State Stabilization Fund	XXXXX	XXXXX	727,556
6114 Federal Stimulus--IDEA	XXXXX	XXXXX	290,000
6118 Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6119 Federal Stimulus--Other	XXXXX	XXXXX	1,500
6121 Special Education, Medicaid Reimbursement	0	14,000	0
6124 Special Education, Supplemental	387,790	361,170	379,235
6138 Secondary Vocational Education	11,203	10,502	10,525
6146 Skills Center	0	0	0
6151 Disadvantaged (formerly Remediation)	223,288	250,362	230,380
6152 School Improvement, Federal	74,532	73,798	70,700
6153 Migrant	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	22,526	20,070	16,314
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0

Continued

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	300,167	315,000	367,896
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6218 Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6219 Federal Stimulus--Other	XXXXX	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6224 Special Education--Supplemental	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skills Center	0	0	0
6251 Disadvantaged (formerly Remediation)	0	0	0
6252 School Improvement, Federal	0	0	0
6253 Migrant	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	30,000	30,000
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	XXXXX	XXXXX	0
6319 Federal Stimulus--Other	XXXXX	XXXXX	0
6321 Special Education--Medicaid Reimbursement	21,823	0	16,000
6324 Special Education--Supplemental	0	0	0

26

Continued

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged (formerly Remediation)	0	0	0
6352 School Improvement, Federal	0	0	0
6353 Migrant	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training	0	0	0
6388 Day Care	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	43,913	41,000	38,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,085,242	1,418,530	2,599,202
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7131 Vocational Education	0	0	0
7145 Skills Center	0	0	0
7163 Promoting Academic Success	0	0	0
7189 Other Community Services	XXXXX	XXXXX	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	764,728	931,000	923,047
7301 Nonhigh Participation	14,830	14,000	6,500
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	779,558	945,000	929,547
REVENUES FROM OTHER ENTITIES			

Continued

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
8100 Governmental Entities	0	0	0
8118 Federal Stimulus--Competitive Grants	XXXXX	XXXXX	XXXXX
8119 Federal Stimulus--Other	XXXXX	XXXXX	XXXXX
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8500 Nonfederal, ESD	1,875	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	1,875	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	90,000	0
9000 TOTAL OTHER FINANCING SOURCES	0	90,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,512,636	21,340,015	20,541,388

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
REGULAR INSTRUCTION			
01 Basic Education			
00 TOTAL REGULAR INSTRUCTION	9,544,609	10,294,855	9,529,918
	9,544,609	10,294,855	9,529,918
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	XXXXX	XXXXX	69,434
12 Federal Stimulus - School Improvement	XXXXX	XXXXX	0
13 Federal Stimulus - State Fiscal Stabilization Fund	XXXXX	XXXXX	704,137
14 Federal Stimulus - IDEA	XXXXX	XXXXX	361,834
18 Federal Stimulus - Competitive Grants	XXXXX	XXXXX	0
19 Federal Stimulus - Other	XXXXX	XXXXX	1,400
10 TOTAL FEDERAL STIMULUS			1,136,805
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,164,893	1,435,517	1,200,211
24 Special Education, Supplemental, Federal	373,718	349,029	359,425
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	1,538,611	1,784,546	1,559,636
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	536,606	535,639	532,010
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	10,762	10,200	10,525
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	547,368	545,839	542,535
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	0	0	0
46 Skills Center, Federal	0	0	0
40 TOTAL SKILLS CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged, Federal	217,944	248,218	228,174
52 School Improvement, Federal	79,107	70,060	70,400
53 Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	149,981	202,255	215,701
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2007-2008	(2) Budget 2008-2009	(3) Budget 2009-2010
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	21,407	45,239	34,476
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
63 Promoting Academic Success	41,692	0	0
64 Limited English Proficiency, Federal	21,405	20,700	16,641
65 Transitional Bilingual, State	86,947	114,230	106,391
66 Student Achievement, State	976,500	969,642	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	16,308	38,000	20,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,611,291	1,708,344	691,783
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	35,907	24,121	19,285
75 Professional Development, State	46,384	42,053	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	7,280	300,000	380,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	89,571	366,174	399,285
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	264,013	270,706	112,242
88 Day Care	0	0	0
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	264,013	270,706	112,242
SUPPORT SERVICES			
97 Districtwide Support	2,511,030	2,783,135	2,770,934
98 School Food Services	662,230	693,527	690,390
99 Pupil Transportation	2,365,062	2,698,985	2,981,301
90 TOTAL SUPPORT SERVICES	5,538,321	6,175,647	6,442,625
TOTAL PROGRAM EXPENDITURES	19,133,784	21,146,111	20,414,829