



Woodland School District 2018-2019 BUDGET Summary

Presented by:

Stacy Brown

Executive Director of Business Services

Historical Fund Balance Summary

- History of total fund balance at year-end, percentage of budgeted expenditures and Budgeted increase or decrease to fund balance

Year Ended	FB as a % of Expend	Budgeted Expenditures	Total Fund Balance	Budgeted Inc/(Dec) to FB
2012	14.1%	\$ 21,029,248.00	\$ 2,967,227	\$ (220,000)
2013	11.8%	\$ 21,251,166.00	\$ 2,515,483	\$ (121,877)
2014	11.8%	\$ 23,652,108.00	\$ 2,785,917	\$ 0
2015	11.3%	\$ 25,096,872.00	\$ 2,842,390	\$ 0
2016	10.4%	\$ 27,794,132.00	\$ 2,900,000	\$ (118,362)
2017	9.8%	\$ 29,670,373.00	\$ 2,702,471	\$ (197,529)
2018	7.4%	\$ 32,673,646.00	\$ 2,410,388	\$ (91,708)
2019	6.6%	\$ 37,647,826.00	\$ 2,465,000	\$ 0

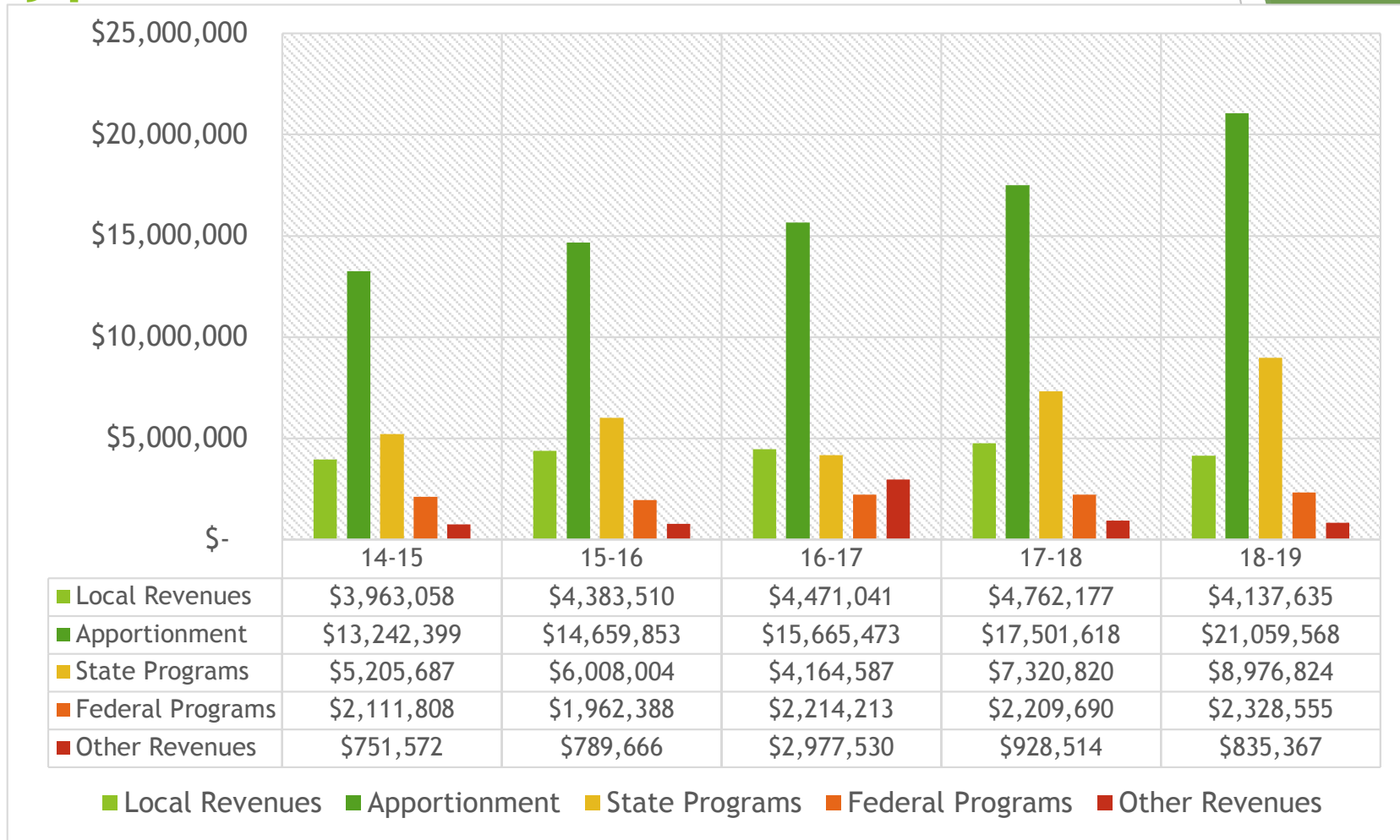
2018-19 Budget Highlights

Item/Description	
Total Revenue Increase from 2017-18	+14.8%
Local Property Tax/Levy Equalization Decrease - increased levy	-13.1%
Apportionment Increase - increased enrollment, McLeary changes	21.4%
Special Ed Increase - increased enrollment and Safety Net Increase	23.2%
Learning Assistance Program (LAP) - Allocation increase	26.0%
Misc State/Federal Programs - HSSP State Homeless Grant continues, Rural Local Schools Program continues and Title IV large Increase	109%
KWRL- state allocation/unfunded increase to cover increased expenditures	20.9%
Total Expenditure Increase from 2017-18	6.3%
Certificated Salaries - Increased Base, Additional Days, Increased Staff, Step Increases	14.3%
Classified Salaries - Bargained increases from 16-17 (17-18 increase not included in 17-18 budget) for SEIU (1.9% to 15% depending on position) and KWRL (9.5% for drivers and 13.1% for mechanics), bargained increase for Secretaries (15%), Many New Positions, Step Increases	17.1%
Employee Benefits - State Allocation Increase (from \$820 to \$843), Increased Staff, Paid Medical Leave Premiums	14.8%

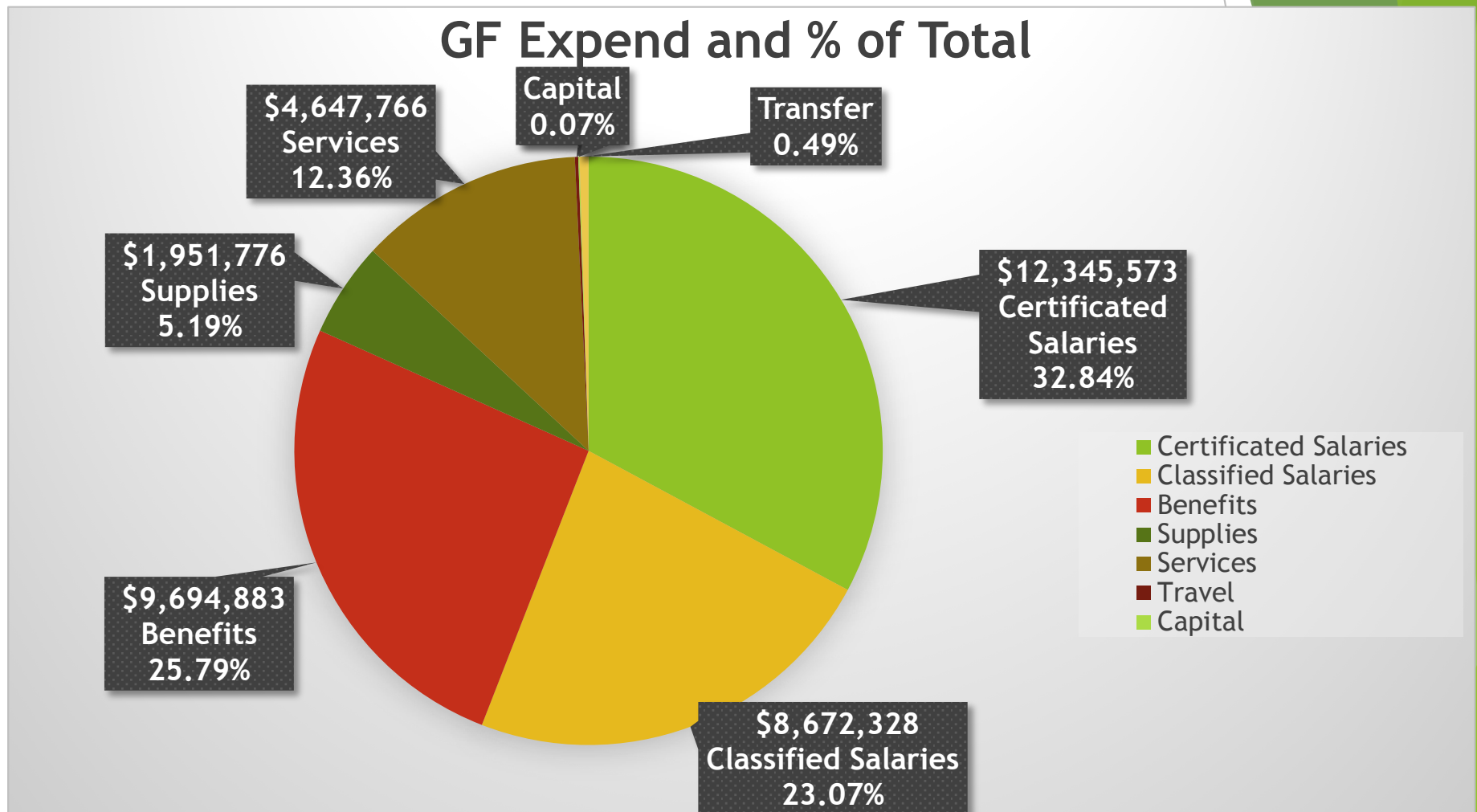
2018-19 Budget Highlights - Continued

Item/Description	Percentage Increase
Enrollment Increase from 17-18 Budget (2,389 to 2,460)	3.0%
Enrollment Increase from 17-18 Actual (2,419 to 2,450)	1.7%
Special Education Enrollment Increase from 17-18 Budget (324 to 333)	2.8%
Special Education Enrollment Increase from 17-18 Actual (321 to 333) Note: June Enrollment was 338	3.7%
Certificated Staff Increase of 3.24 FTE	2.1%
Classified Staff Increase of 11.4 FTE (Almost half in KWRL Drivers)	6.8%
Changes made from 17-18 Budget to ensure additional time for staff is budgeted at a level at or greater than expected expenditures	
Certificated Subs, Extra Days, Class/Case Overage, New Educator Training, National Board Cohort, College in the High School, etc...Increase of \$273,000 over 17-18 budget	57.0%
Classified Subs, Para Professional Development days, Extra Staff Time, Overtime, etc...Increase of \$181,000 over 17-18 budget	52.4%

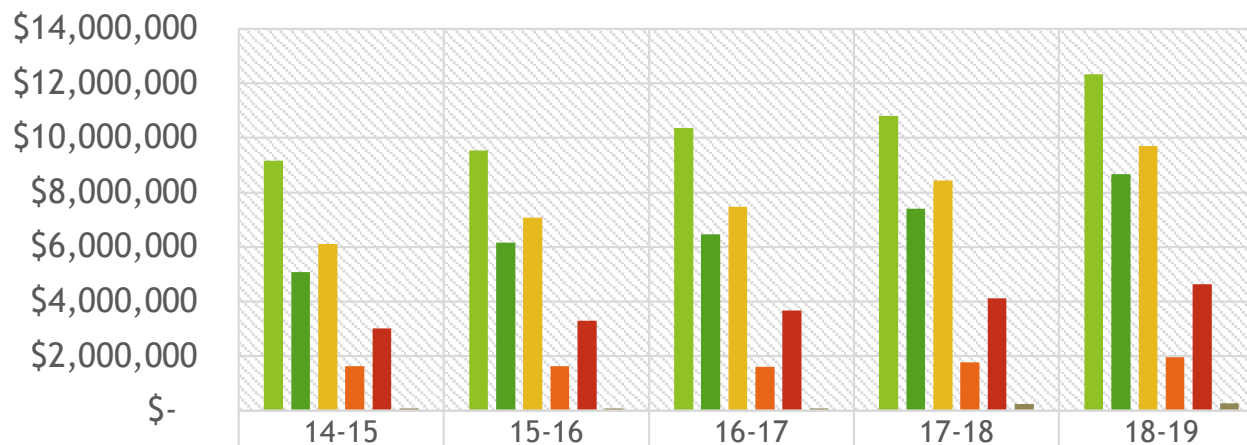
Historical GF Revenues by Type



General Fund Expenditures - 17-18



Historical Expenditures by Object



	14-15	15-16	16-17	17-18	18-19
Certificated Salaries	\$9,176,444	\$9,535,230	\$10,354,599	\$10,800,038	\$12,345,573
Classified Salaries	\$5,074,217	\$6,153,104	\$6,471,477	\$7,404,022	\$8,672,328
Benefits	\$6,117,373	\$7,088,344	\$7,486,914	\$8,448,299	\$9,694,883
Supplies	\$1,636,003	\$1,638,542	\$1,602,541	\$1,768,825	\$1,951,776
Services	\$3,020,984	\$3,306,659	\$3,682,494	\$4,117,112	\$4,647,776
Travel/Capital	\$71,850	\$72,250	\$72,350	\$257,880	\$280,625

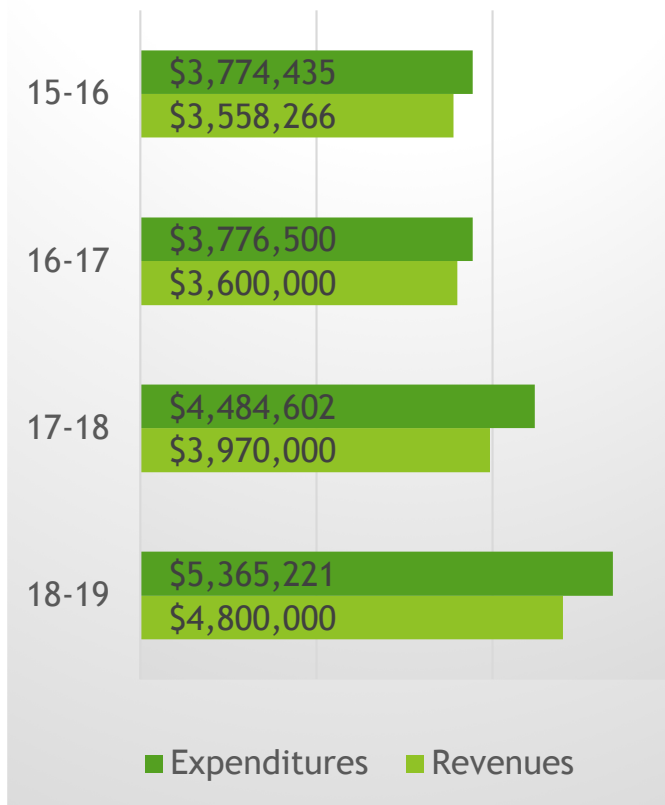
■ Certificated Salaries
 ■ Classified Salaries
 ■ Benefits
■ Supplies
 ■ Services
 ■ Travel/Capital

Levy Dollars

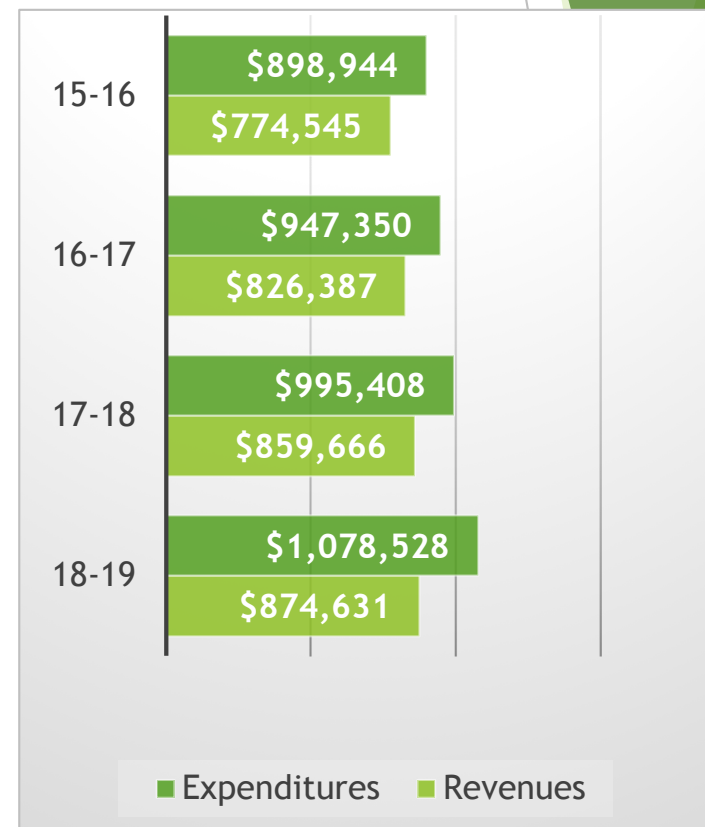
Expenditure Type	Levy Dollars 2016-2017	Levy Dollars 2017-2018	Levy Dollars 2018-2019
Certificated Salaries	\$ 975,000	\$ 631,610	\$ 35,000
Classified Salaries	\$ 1,527,170	\$ 1,707,285	\$ 1,572,198
Administrator Salaries	\$ 447,200	\$ 518,820	\$ 179,260
Benefits	\$ 1,265,900	\$ 1,204,670	\$ 1,096,063
MSOCS (Mat's/Supplies/Oper Costs)	\$ 129,035	\$ 199,399	\$ 382,984
Extracurricular	\$ 495,875	\$ 521,355	\$ 591,012
Special Education	\$ 695,100	\$ 752,925	\$ 587,169
Food Service Program	\$ 120,000	\$ 135,750	\$ 203,897
Family Resource Coordinator	\$ 0	\$ 52,900	\$ 40,000
To/From Transportation	\$ 65,000	\$ 173,850	\$ 189,858
KWRL Bus Purchase/Capital Alloc	\$ 18,860	\$ 102,880	\$ 165,375

Transportation & Food Service

Revenues/Expend



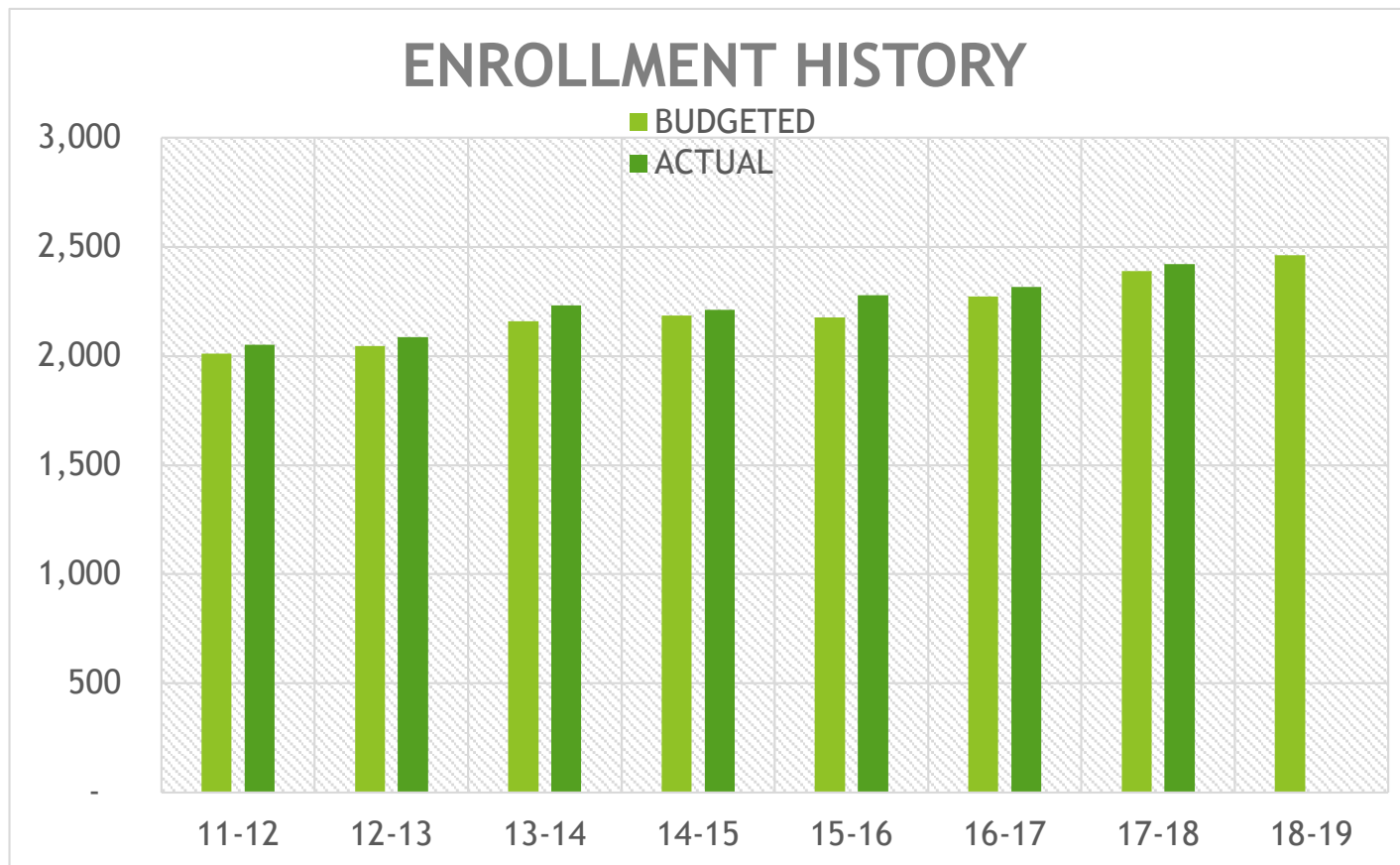
Revenues/Expend



Before and After School Care

- ▶ The WCC and YCC programs add opportunities for parents and students in a small community without many daycare options for families
- ▶ Programs served about 120 families throughout the year and also provide summer care
- ▶ 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 \$9,345 for 18-19.

Enrollment History - Budget to Actual



Certificated Staff

PROGRAM	17-18 Actual	18-19 Budget	DIFFERENCE
BASIC ED	121.42	122.37	0.95
<i>ADMIN</i>	7.00	6.85	(0.15)
<i>DISTRICT</i>	1.00	1.00	-
<i>WPS</i>	21.39	21.47	0.08
<i>WIS</i>	27.34	29.50	2.16
<i>WMS</i>	33.23	32.13	(1.10)
<i>WHS</i>	28.46	28.92	0.46
<i>Yale</i>	3.00	2.50	(0.50)
ALTERNATIVE ED	3.58	3.55	(.03)
SPECIAL ED	20.40	20.20	(0.20)
CTE - WHS/WMS	4.43	5.37	0.94
REMEDATION	5.49	6.45	0.96
BILINGUAL/HI-C	1.40	0.95	(0.45)
DISTRICT SUPPORT	1.00	1.00	-
TOTAL CERT/ADMIN	153.75	153.75	2.81

Overall increase of 2.8 from 17-18 actual is a combination of staff decreases in some areas, increases in others and moving of staff between programs. The decreases include a 1.0 District Math Coach, .40 PE Teacher at WHS and .35 at Yale. The increases include 2 additional 3rd grade teachers, a 1.0 Math teacher and WHS, a 1.0 ELL/Intervention teacher at WPS, .20 Principal at Yale being filled by at teacher/intern and .40 Physical Therapist that we previously contracted.

The budget also includes a 9th KG teacher. This was not a full increase from 17-18 as we had one position at WPS that only filled by one staff member, but we had another on administrative leave for a large part of the year which is included in the 17-18 count.

Classified Staff

<u>PROGRAM</u>	17-18 Actual	18-19 Budget	<u>DIFFERENCE</u>	<u>EXPLANATION</u>
BASIC ED	33.14	32.85	.90	Decrease in behavior para at WIS and increased in LPN staff at WPS and WIS, Para at WHS in PASS program
ALTERNATIVE ED	1.15	1.61	0.46	Increase of 5 hour para at TEAM
SPECIAL ED	25.36	29.00	3.64	A number of temp positions hired as permanent and add'l positions in case high need students move into district
CTE	0.77	0.77	0	
REMEDATION	7.61	7.11	.50	Decrease thru attrition at WMS
STATE BILINGUAL	1.56	2.3	.74	Change in accounting practice
DAYCARE	2.28	2.22	(.06)	
SUPT/BUSINESS/HR/COMMUNICATIONS	7.22	7.23	.01	
GROUND/CUSTODIAL/MAINTENANCE	24.75	25.89	1.14	Custodian and increased HVAC
TECHNOLOGY	4.00	4.00	-	
FOOD SERVICE	7.94	8.31	0.30	Increased hours at WMS
TRANSPORTATION	37.70	45.22	5.14	Increased office staff, behavior staff and increased routes to cover growth at WSD, WSD and LCSD.
FAMILY RESOURCE COORD	.63	.93	.85	Grant received for FCRC to hire a clerical assistant

Other Funds

Capital Projects

Debt Service

ASB

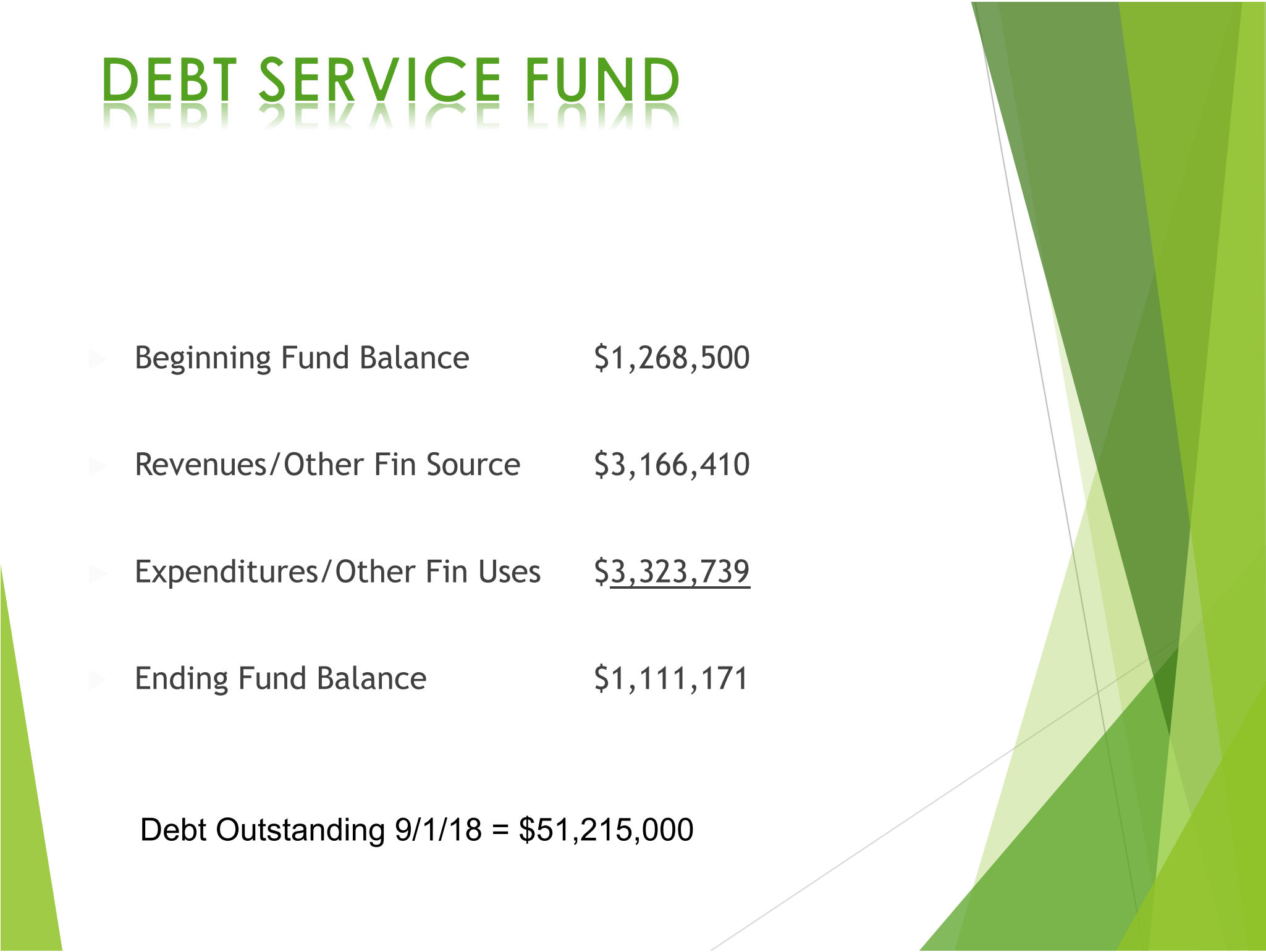
Transportation vehicle

CAPITAL PROJECTS FUND



▶ Beginning Fund Balance	\$95,000
▶ Revenues/Other Fin Srce	\$644,500
▶ Expenditures/Fin Uses	<u>\$676,750</u>
▶ Ending Fund Balance	\$ 62,750

DEBT SERVICE FUND



▶ Beginning Fund Balance	\$1,268,500
▶ Revenues/Other Fin Source	\$3,166,410
▶ Expenditures/Other Fin Uses	<u>\$3,323,739</u>
▶ Ending Fund Balance	\$1,111,171

Debt Outstanding 9/1/18 = \$51,215,000

ASB FUND

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

Beginning Fund Balance	\$198,000
Revenues	\$377,350
Expenditures	<u>\$377,500</u>
Ending Fund Balance	\$197,850

TRANSPORTATION VEHICLE FUND

This fund is used to replace buses. Revenue comes from the State (in the form of depreciation payments), interest earned on the investments and the annual levy payments made by the four Co-Op districts. This fund is fully self-supporting with state depreciation funds.

Beginning Fund Balance	\$2,530,500
Revenues	\$ 1,220,000
Expenditures	\$1,500,000
Ending Fund Balance	\$2,250,500