

# Woodland School District 2019-2020 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
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
2020	6.3%	\$ 40,256,446.00	\$ 2,544,731	\$ (59,269)

\* The Total Fund Balance column is the budgeted ending fund balance, not the actual ending fund balance from the previous year

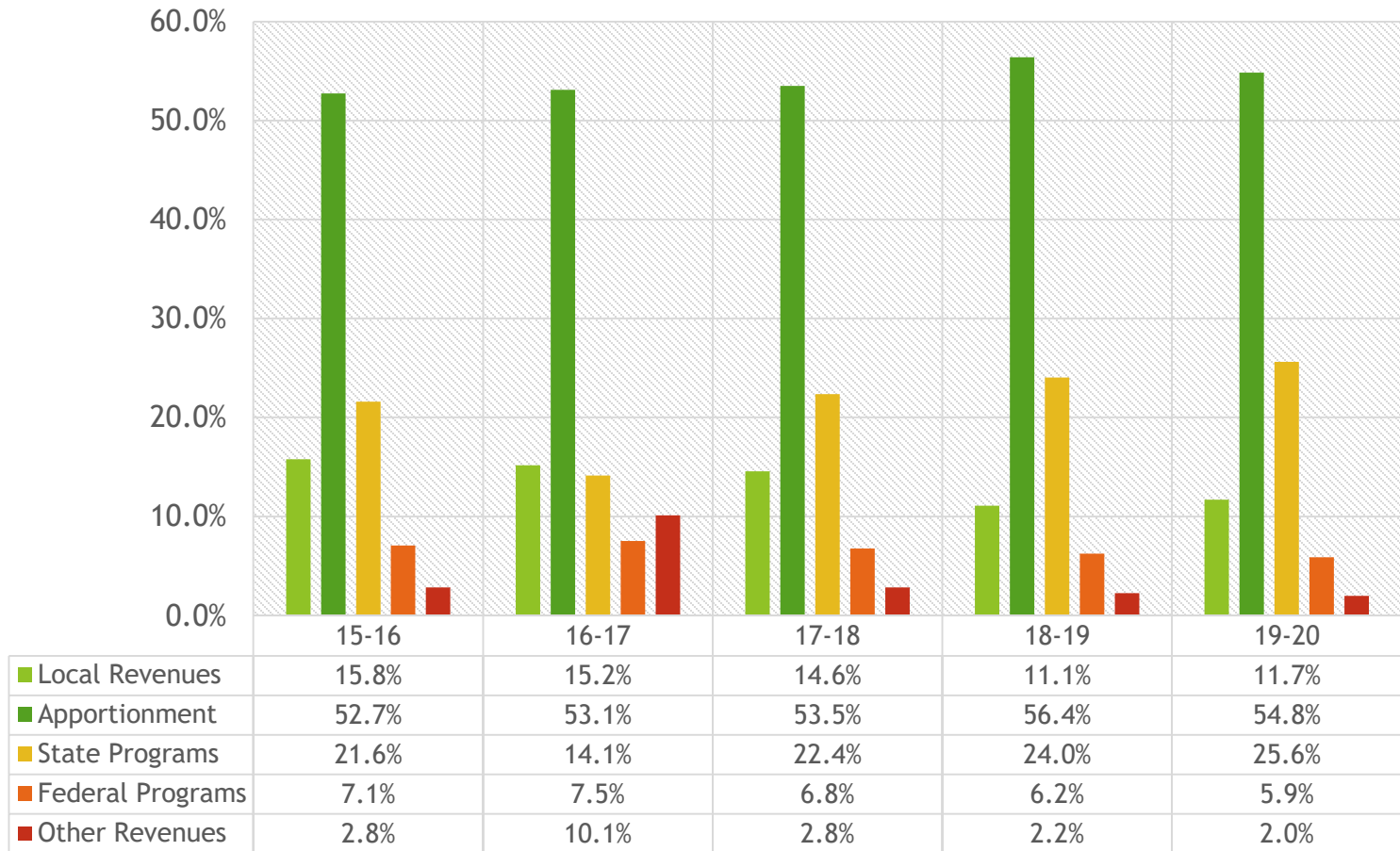
# 2019-20 Budget Highlights

Item/Description	
Total Revenue Changes from 2018-19	+7%
Local Property Tax Increase/Levy Equalization Decrease - Total increase	5.8%
Apportionment Increase - increased enrollment, 2% IPD, SEBB Increases	5.1%
Special Ed Increase - increased enrollmt, SEBB Increases, Safety Net Increase	12.4%
Learning Assistance Program (LAP) - Allocation increase and TEAM Hi-Poverty	11.8%
Federal Programs - Changes to area poverty resulted in decreases to Title One and no longer receiving Rural Low Schools grant	-8.5%
KWRL- state allocation increase to cover increased expenditures	12.5%
Total Expenditure Changes from 2018-19	6.8%
Certificated Salaries - Slight FTE increase, step increases, 4% negotiated increase (2% + 2% IPD), new staff, 1 additional PD day (State funded for State Funded positions)	7.4%
Classified Salaries - 2.45 FTE decrease, Bargained increases from 18-19 for Secretaries (.5% + 2% IPD), KWRL (5% for Drivers and 3% for Mechanics), SEIU increases from 17-18 with average increase of 12.9% depending on the position (18-19 increase not included in 18-19 budget)	8.7%
Employee Benefits - State Allocation Increase for SEBB, decreased staff but increases for SEBB, Paid Medical Leave Premiums	5.7%

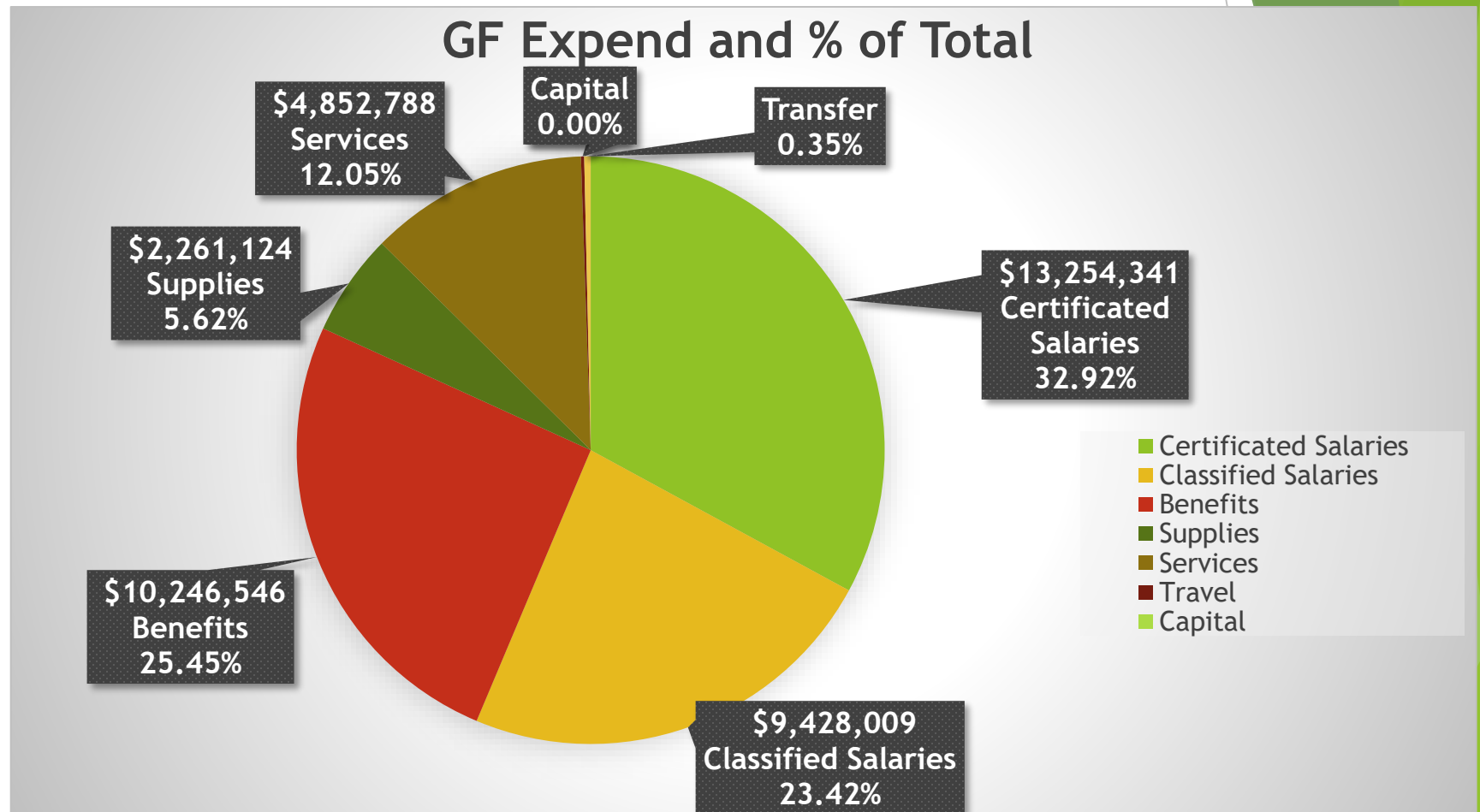
# 2018-19 Budget Highlights - Continued

Item/Description	Percentage Increase
Enrollment Increase from 18-19 Budget (2,460 to 2,474)	.57%
Enrollment Increase from 18-19 Actual (2,461 to 2,474)	.58%
Special Education Enrollment Increase from 18-19 Budget (333 to 346)	3.9%
Special Education Enrollment Decrease from 18-19 Actual (356 to 346) Note: June Enrollment was 370	-2.8%
Certificated Staff Increase of .79 FTE	.5%
Classified Staff Decrease of 2.82 FTE (Almost half in KWRL Drivers)	-1.6%
Premium Holiday - With the addition of SEBB, we will go from prepaying health premiums to post-paying. We will pay for December benefits through November payroll and the payment to SEBB for January coverage is not due until 2/5/20. This will result in a "premium holiday" for December.	Savings of approximately \$375,000
Changes made from 18-19 Budget to ensure additional time for staff is budgeted at a level at or greater than expected expenditures for subs, extra days, classroom overages, sick/vacation buyback, etc.	\$150,000
Performed detailed analysis on health benefits and cost for Sept through Dec and then the cost of SEBB from Jan 1 through Aug 31, to ensure proper level of benefits budgeted. Built in additional capacity.	\$210,000

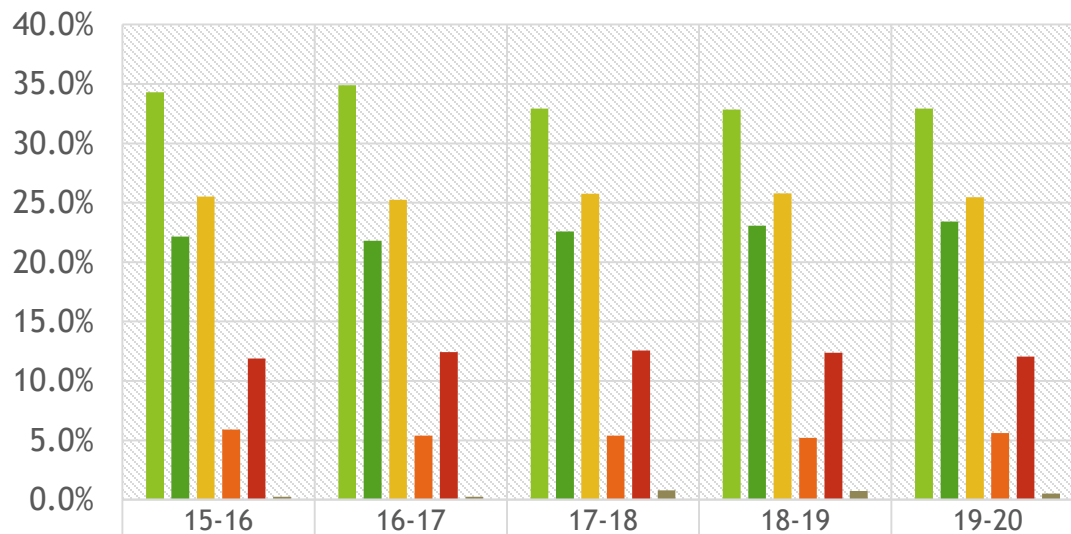
# Historical GF Revenues by Type



# General Fund Expenditures - 19-20 By Objects



# Historical Expenditures by Object



■ Certificated Salaries	34.3%	34.9%	32.9%	32.8%	32.9%
■ Classified Salaries	22.1%	21.8%	22.6%	23.1%	23.4%
■ Benefits	25.5%	25.2%	25.8%	25.8%	25.5%
■ Supplies	5.9%	5.4%	5.4%	5.2%	5.6%
■ Services	11.9%	12.4%	12.6%	12.4%	12.1%
■ Travel	0.3%	0.2%	0.8%	0.7%	0.5%

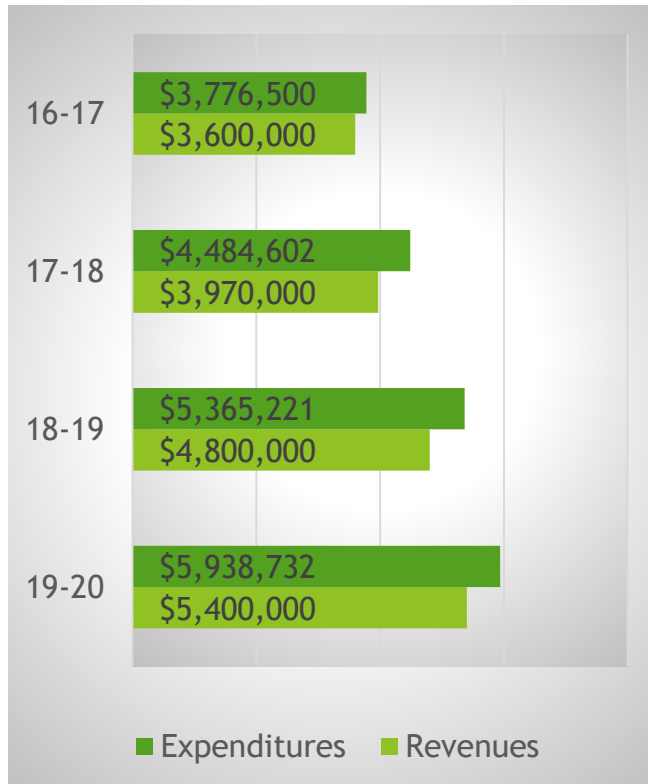
# Uses of Levy/Enrichment Funds

Expenditure Type	Levy Funds 2017-2018	Enrichment Funds 2018-2019	Enrichment Funds 2019-2020
Certificated Salaries	\$ 631,610	\$ 35,000	\$ 35,000
Classified Salaries	\$ 1,707,285	\$ 1,572,198	\$ 1,572,198
Administrator Salaries	\$ 518,820	\$ 179,260	\$ 179,260
Benefits	\$ 1,204,670	\$ 1,096,063	\$ 1,096,063
MSOCS (Mat's/Supplies/Oper Costs)	\$ 199,399	\$ 382,984	\$ 382,984
Extracurricular	\$ 521,355	\$ 591,012	\$ 591,012
Special Education	\$ 752,925	\$ 587,169	\$ 587,169
Food Service Program	\$ 135,750	\$ 203,897	\$ 203,897
Family Resource Coordinator	\$ 52,900	\$ 40,000	\$ 40,000
To/From Transportation	\$ 173,850	\$ 189,858	\$ 189,858
KWRL Bus Purchase/Capital Alloc	\$ 102,880	\$ 165,375	\$ 165,375



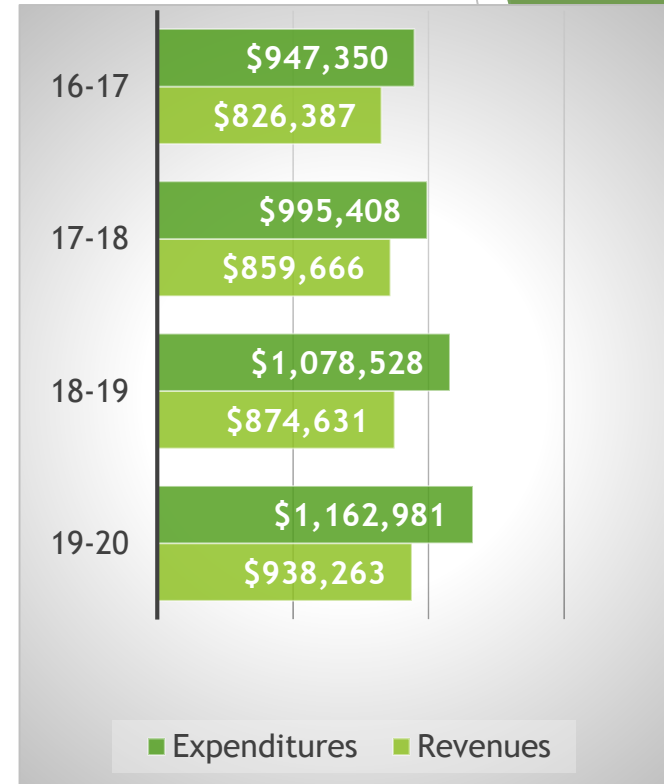
# Transportation & Food Service

## Transportation Revenues/Expend



Revenues only include the state-funded revenues. We also receive payments from the other districts. Woodland's portion of KWRL for 19-20 is \$181,101 plus \$122,238 for bus purchases

## Food Service Revenues/Expend

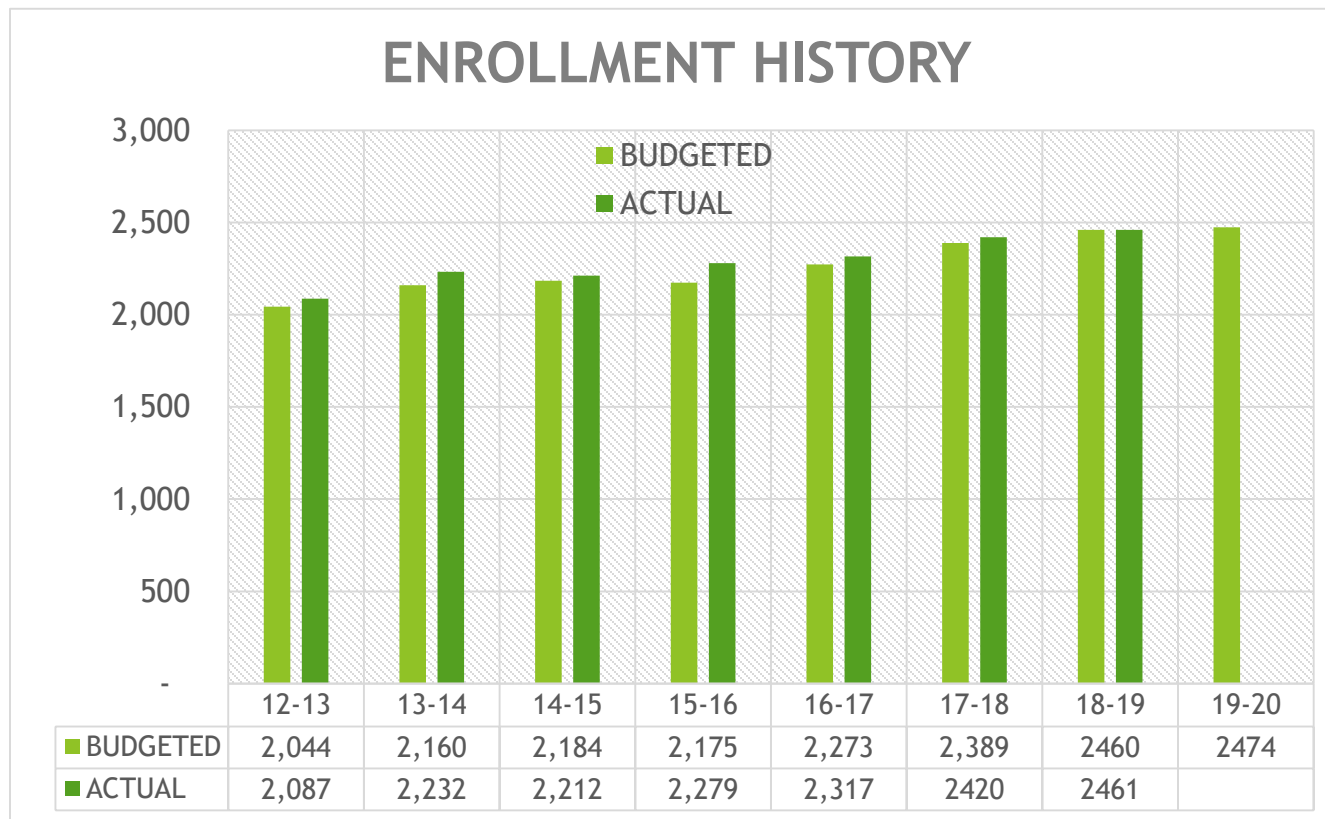


19-20 Food Service cost is approximately \$225,000 in comparison with the previous year cost of \$187,000. Increase in salaries and benefits are the reason for the increase.

# Before and After School Care

- ▶ For many years, the WCC and YCC programs add opportunities for parents and students in a small community without many daycare options for families.
- ▶ The YCC program has not been utilized by the families at Yale the last couple of years and the program will be continued for 19-20, but only for Monday mornings.
- ▶ Programs served about 120 families throughout the year, and also provide summer care (only one location).
- ▶ WCC program is licensed by the state and able to provide options for low income families.
- ▶ With the reconfiguration, we will be adding a WCC location at North Fork Elementary for grades K-4. It will have the same hours as WCC Columbia and will be licensed to provide options for low income families
- ▶ Daycare programs are budgeted to run at a loss of \$35,000 for 19-20. Not knowing exactly what the revenues and expenditures will be with the reconfiguration, this is a conservative estimate.

# Enrollment History - Budget to Actual



# Certificated Staff

PROGRAM	18-19 Actual	19-20 Budget	DIFFERENCE
BASIC ED	125.3	125.47	0.17
<i>ADMIN</i>	6.20	6.20	0
<i>DISTRICT</i>	2.00	2.00	0
<i>WPS</i>	21.78	22.33	.55
<i>WIS</i>	30.42	30.17	(.25)
<i>WMS</i>	33.07	33.85	.78
<i>WHS</i>	29.18	28.27	(.91)
<i>Yale</i>	2.65	2.65	0
ALTERNATIVE ED	3.4	3.4	0
SPECIAL ED	19.4	20.43	1.03
CTE - WHS/WMS	4.00	3.60	(.40)
REMEDATION	5.76	5.93	.17
BILINGUAL/HI-C	1.27	.97	(.30)
DISTRICT SUPPORT	1.00	1.00	0
TOTAL CERT/ADMIN	161.30	161.47	.17

Overall increase of .17 from 18-19 actual is a combination of staff decreases in some areas, increases in others and moving of staff between programs. The decreases include a .60 WHS Foreign Language Teacher, .40 WHS CTE decrease, .40 WIS Bilingual decrease. The increases include .50 additional CE LAP and .5 additional CE Bilingual, 1.0 Psych at CE, 2 additional K-4 staff at CE,

# Classified Staff

<u>PROGRAM</u>	<b>18-19 Actual</b>	<b>19-20 Budget</b>	<u>DIFFERENCE</u>	<u>EXPLANATION</u>
BASIC ED	29.31	33.05	3.74	Addition of Secretary at NFES, addition of district interpreter, accounting changes, unpaid leave included in 18-19
ALTERNATIVE ED	1.47	1.15	(.32)	Total ALE staff unchanged, receive Hi-Poverty LAP, so charged to LAP
SPECIAL ED	26.97	27.63	.66	18-19 actual staff included in budget, although making effort to not fill all positions through attrition
CTE	0.77	0.77	0	
REMEDATION	6.36	6.82	.46	Increase in funding, additional classified staff charged to LAP (previously BEA)
STATE BILINGUAL	2.38	2.25	(.13)	Change in accounting practice
DAYCARE	2.47	3.07	.60	Decreased YCC staff, but added additional staff for NFES location
SUPT/BUSINESS/HR/COMMUNICATIONS	7.28	6.98	(.30)	Updated Registrar to actual time spent in each program (Bus Office/BEA)
GROUPS/CUSTODIAL/MAINTENANCE	24.76	25.15	.39	Unpaid leave included in 18-19
TECHNOLOGY	4.00	4.00	0	
FOOD SERVICE	8.19	8.57	.38	Increased hours at WMS
TRANSPORTATION	57.87	56.79	(1.08)	Decreases to driver route staff, increase for additional admin staff
FAMILY RESOURCE COORD	.89	.68	(.21)	Not filling program coordinator, but increasing 15 hour per week clerical to 35 hour per week program specialist
<b>TOTAL CLASSIFIED STAFF</b>	<b>172.72</b>	<b>176.91</b>	<b>4.19</b>	

# Other Funds

Capital Projects

Debt Service

ASB

Transportation vehicle

# CAPITAL PROJECTS FUND

▶ Beginning Fund Balance	\$134,000
▶ Revenues/Other Fin Srce	\$540,500
▶ Expenditures/Fin Uses	<u>\$600,000</u>
▶ Ending Fund Balance	\$ 74,500

# DEBT SERVICE FUND

▶ Beginning Fund Balance	\$1,475,000
▶ Revenues/Other Fin Source	\$3,256,137
▶ Expenditures/Other Fin Uses	<u>\$3,469,407</u>
▶ Ending Fund Balance	\$1,261,730

Debt Outstanding 9/1/19 = \$50,165,000



# 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	\$251,000
Revenues	\$374,250
Expenditures	<u>\$375,650</u>
Ending Fund Balance	\$249,600

# 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. This fund is fully self-supporting with state depreciation funds.

Beginning Fund Balance	\$2,284,000
Revenues	\$ 1,115,000
Expenditures	\$2,500,000
Ending Fund Balance	\$ 899,000