

# *July 24<sup>th</sup>, 2019*

- ***Budget Presentations***
    - *2018-19 Budget Extension*
    - *2019-20 Budget*
    - *2020-23 Four Year Projection*
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- ***Budget Hearings***
- ***Budget Adoptions***

# Budget Hearing – Public Input

RCW [28A.505.060](#) Budget—Hearing and adoption of.

On the date given in the notice as provided in RCW [28A.505.050](#) the school district board of directors shall meet at the time and place designated.

Any person may appear at the meeting and be heard for or against any part of such budget, the four-year budget plan, or any proposed changes to uses of enrichment funding under RCW [28A.505.240](#).

# WEBSITE DOCUMENTATION

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**SOUTH WHIDBEY SCHOOL DISTRICT #206  
DEPARTMENTS  
BUSINESS SERVICES  
BUDGET**

**[HTTPS://WWW.SW.WEDNET.EDU/ABOUT US/DEPARTMENTS/BUSIN  
ESS SERVICES/BUDGET](https://www.sw.wednet.edu/about-us/departments/business-services/budget)**

**Adoption – July 24th, 2019**

**SOUTH WHIDBEY SCHOOL DISTRICT  
NO. 206**

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**BUDGET EXTENSION  
[F-200]**

*Sept. 1, 2018 – Aug. 31, 2019*

## ***Causes of Expenditure Increases***

- ***Staffing costs increased by negotiated agreements after budget approval July 25<sup>th</sup>, 2018.***

# *Enrollment*

	Budgeted	Revised
Grade	Enrollment	
K	78.50	89.12
1	82.50	87.39
2	82.70	79.65
3	86.10	93.40
4	88.50	87.93
5	94.10	90.92
6	106.50	93.54
7	112.90	107.92
8	120.90	112.67
9	129.60	122.12
10	121.00	112.06
11	100.00	103.46
12	92.80	88.20
<b>Total</b>	<b>1,296.10</b>	<b>1,268.38</b>

## *Revenue*

Description	2018-19 Original Budget		2018-19 Revised Budget
Local Tax	3,733,166	\$	3,733,166
Local Non-Tax	748,500	\$	748,500
State - General	12,473,401	\$	12,246,780
State - Special	2,925,718	\$	3,363,130
Unassigned	20,000	\$	20,000
Federal - Special	708,529	\$	785,513
<b>Total Revenues</b>	<b>20,609,314</b>		<b>20,897,089</b>

## ***Expenditures***

Object of Expenditure	2018-19 Original Budget	2019-20 Revised Budget	Change
Certificated Salaries	\$ 8,496,460	\$ 8,935,460	\$ 439,000
Classified Salaries	\$ 3,239,949	\$ 3,239,949	\$ -
Employee Benefits/Taxes	\$ 4,845,211	\$ 4,996,775	\$ 151,564
Supplies & Materials	\$ 1,288,785	\$ 1,176,602	\$ (112,183)
Purchased Services	\$ 2,107,739	\$ 2,142,967	\$ 35,228
Travel	\$ 55,668	\$ 62,272	\$ 6,604
<b>Total Expenditures</b>	<b>\$ 20,033,812</b>	<b>\$ 20,554,025</b>	<b>\$ 520,213</b>



## ***Expenditures***

Expenditure Category	2018-19 Original Budget	2019-20 Revised Budget
Regular Instruction	\$ 10,857,267	\$ 11,288,241
Special Education Instruction	\$ 2,844,595	\$ 2,926,653
Vocational Instruction	\$ 724,961	\$ 718,211
Grants	\$ 646,652	\$ 653,833
Other Instructional Programs	\$ 82,336	\$ 82,336
Community Services	\$ 253,601	\$ 253,601
Support Services	\$ 4,624,400	\$ 4,631,150
<b>Total - Program Groups</b>	<b>\$ 20,033,812</b>	<b>\$ 20,554,025</b>

## ***Certification***

		2018-19 Original Budget	2018-19 Revised Budget
<b>SOURCE OF FUNDS</b>			
Beginning Balance		1,493,156	1,567,711
Revenue		20,609,314	20,897,089
Total Funds Available		22,102,470	22,464,800
<b>USE OF FUNDS</b>			
Expenditures		20,033,812	20,554,025
Transfers Out		-	-
Total Funds Used		20,033,812	20,554,025
<b>ENDING BALANCE</b>		<b>2,068,658</b>	<b>1,910,775</b>

# QUESTIONS ?

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**Adoption – July 24th, 2019**

**SOUTH WHIDBEY SCHOOL DISTRICT  
NO. 206**

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**BUDGET [F-195]**

*Sept. 1, 2019 – Aug. 31, 2020*

## Budget Considerations – Balanced Budget

RCW [28A.505.130](#) Budget—Requirements for balancing estimated expenditures.

Each fund estimated expenditures must not be greater than the total of the estimated revenues, the estimated beginning fund balance less the estimated reserve fund balance at the end of the budgeted fiscal year.

## Budget Considerations – Fund Balance

### **School Board Policy #6020**

*“the Ending Total fund balance shall be at least 6% of the budgeted Total Expenditures in the F-195 budget document”*

6% Fund Balance = \$1,289,183

## Fund Types

- **General Fund**
- Capital Projects Fund
- Debt Service Fund
- Associated Student Body Fund
- Transportation Vehicle Fund

## Summary – Major Changes

- ✓ *CIS Experience Increase (4%)*
- ✓ *SEBB (School Employees Benefit Board) increases Medical Insurance costs*
- ✓ *K-3 Class Size Funding has compliance factor*
- ✓ *Increased Negotiated Salaries – Classified & Administration*
- ✓ *28 Hours – Paraeducator Training REQUIRED*

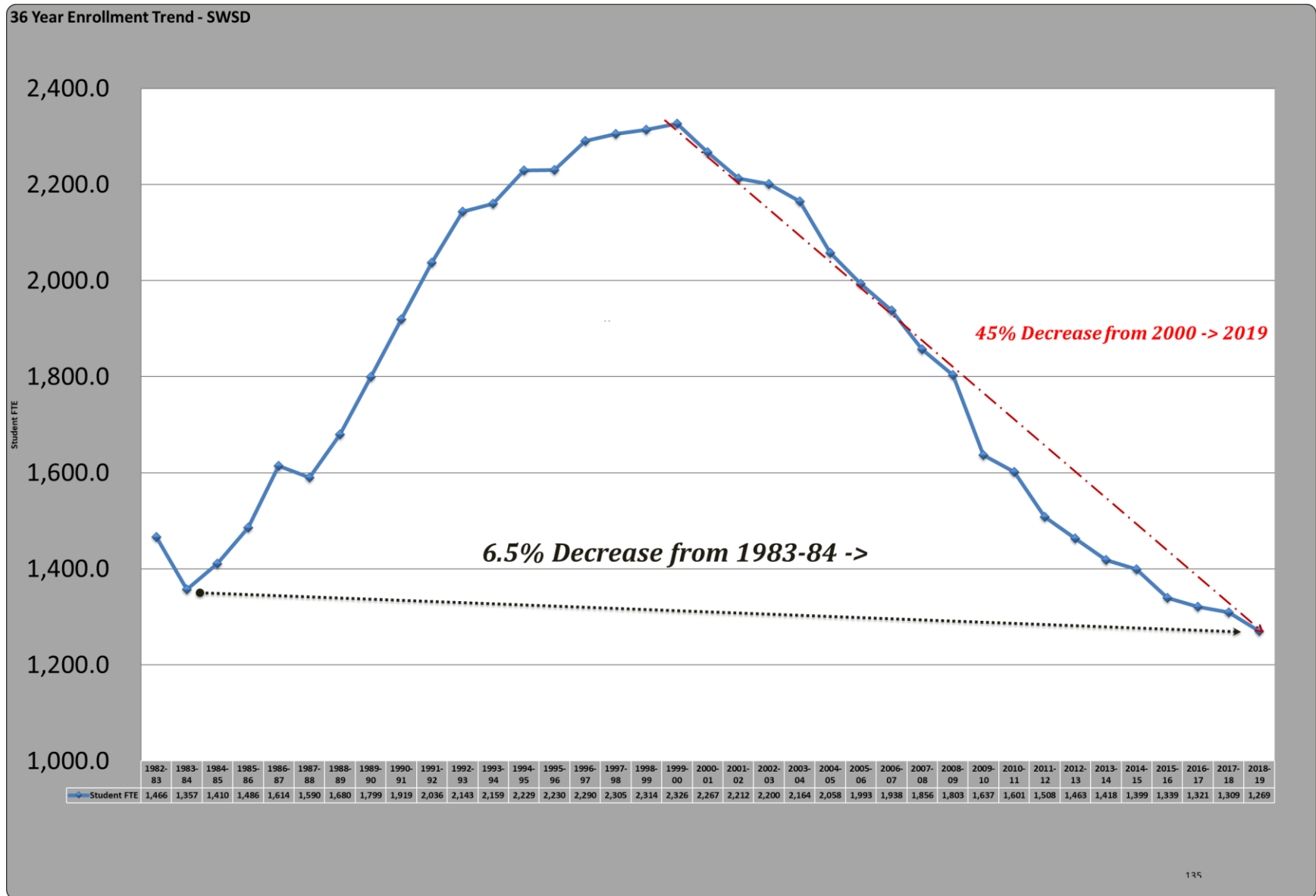


# *Student Enrollment*



*Drives Funding*

# Enrollment History



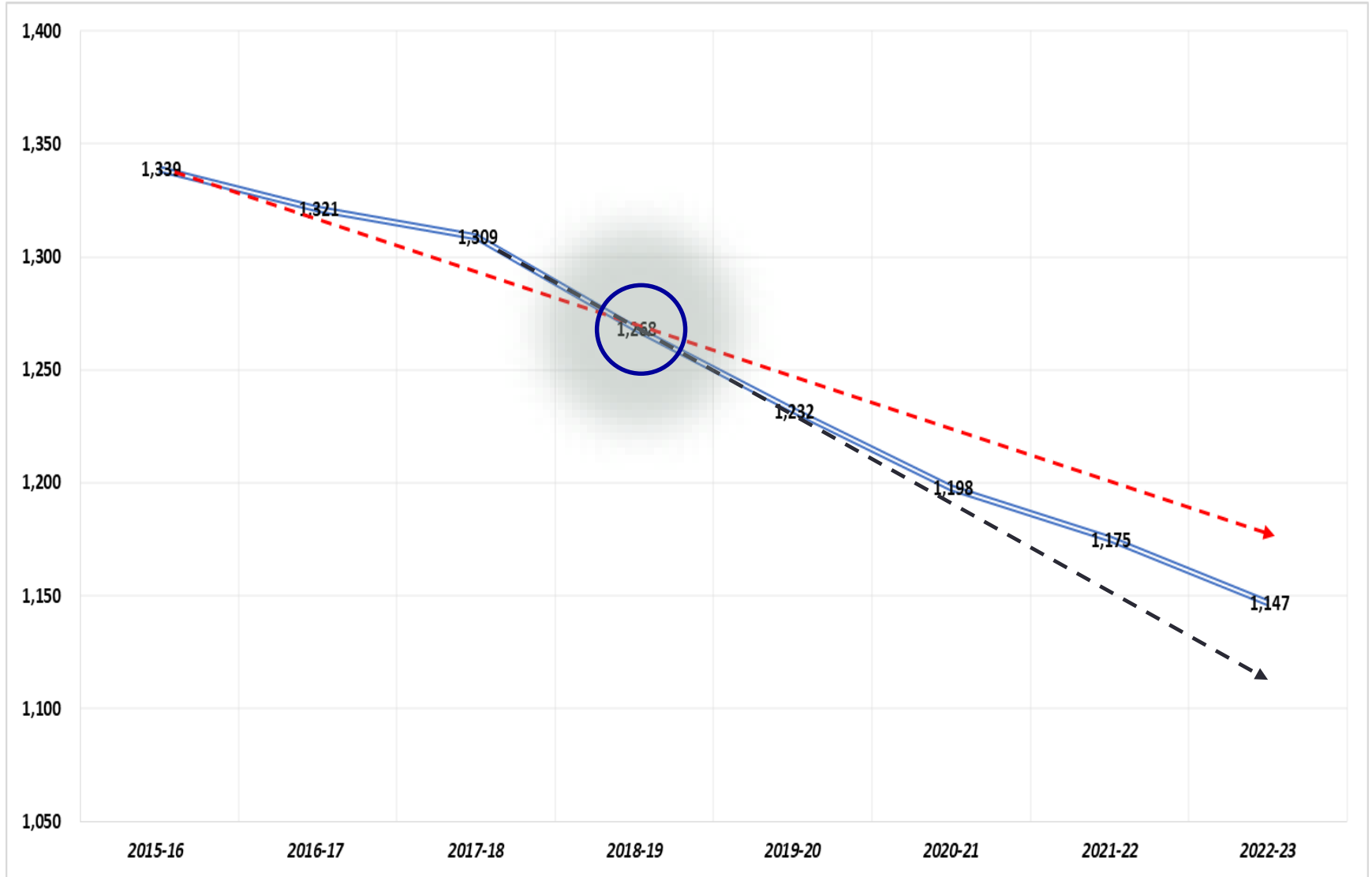
# ENROLLMENT Projection - Models

**Straight Rollover**—This model moves the enrollment for each grade forward one year without taking into account historical changes. This is the least effective model of enrollment projection.

**Straight Cohort Survival**—The concept recognized as the cornerstone of all enrollment forecasting is the mathematical model called cohort survival. This non-weighted method calculates the number of students that move from a lower grade to the next higher grade (the following year). The historical change of students is averaged for each grade level over the number of years used. This average is used to multiply the latest's year's enrollment to obtain the enrollment of the future.

**Weighted Cohort Survival**—This model is similar to the straight cohort survival model but adds more weight to recent years. By simply applying another calculation you can allow recent years to provide the most influence in the projection. If five years are used as a base for history, they may be weighted  $(x_1-x_2-x_3-x_4-x_5)/15$  with the most recent year carrying the most weight.

# Enrollment History/Projection



## Enrollment Estimates – By Building

<b>Grade</b>	<b>9-12</b>	<b>7-8</b>	<b>K-6</b>	<b>SWA 9-12</b>	<b>Total</b>
<b>K</b>			83.0		83.0
<b>1</b>			98.0		98.0
<b>2</b>			86.0		86.0
<b>3</b>			81.0		81.0
<b>4</b>			98.0		98.0
<b>5</b>			87.0		87.0
<b>6</b>			84.0		84.0
<b>7</b>		93.0			93.0
<b>8</b>		102.0			102.0
<b>9</b>	113.1			1.9	115.0
<b>10</b>	106.8			8.2	115.0
<b>11</b>	85.7			9.3	95.0
<b>12</b>	85.7			9.3	95.0
<b>Total</b>	<b>391.3</b>	<b>195.0</b>	<b>617.0</b>	<b>28.7</b>	<b>1,232.0</b>

*Summary – Enrollment (for funding calculation)*

*BASIC EDUCATION – 1232 fte*

*BASIC ED (ALE) – 5 fte*

*SPECIAL EDUCATION [0-21]–214 fte*

*RUNNING START – 29 fte*

*VOCATIONAL – 54 fte*

*BILINGUAL – 10 fte*

# Staff



# OSPI Employee Classifications

CIS – Certificated Instructional Staff

CLS – Classified Staff

CAS – Certificated Administrative Staff



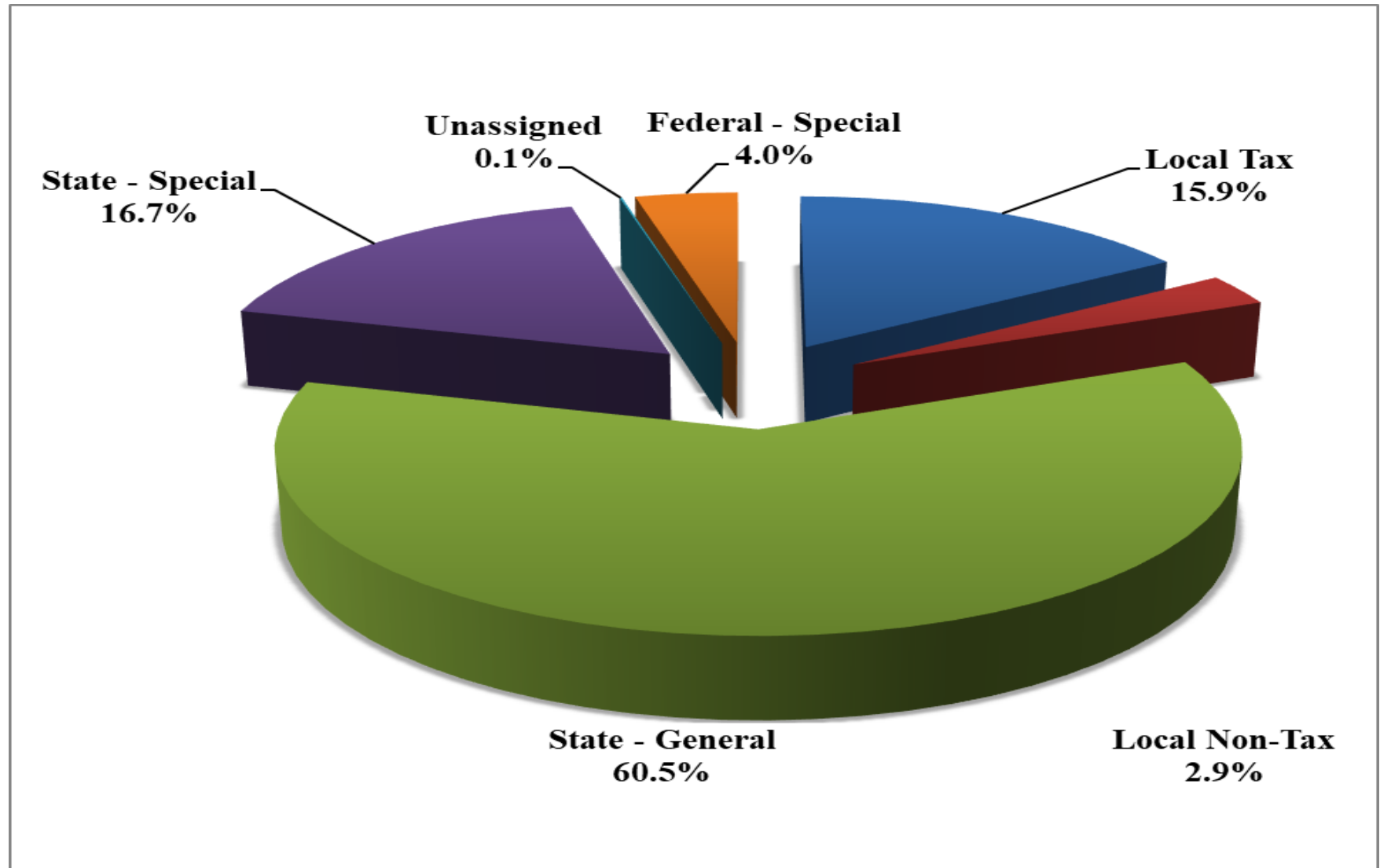
# South Whidbey Funding Allocation per funded fte

	<b>State Funding Allocation - Per FTE</b>			
<i>2019-20</i>	<i>Avg State Allocation</i>	<i>4% Experience</i>	<i>24% Regionalization</i>	<i>TOTAL FUNDING</i>
<b>CIS</b>	66,520	2,661	15,965	85,146
<b>CAS</b>	98,741	-	23,698	122,439
<b>CLS</b>	47,720	-	11,453	59,173

# *REVENUE*



## *GENERAL FUND – Source of Revenue*



## Local Levy Calculation

- 2019 – Voter Approved Levy - \$4,225,000
- 2020 – Voter Approved Levy - \$4,017,000
- Limited to \$2570 x student FTE
- 2019-20 – Enrichment Levy - \$3,330,720
  - Requires Rollback - \$686,280

## Revenue Projections – Local Levy

	2017-18	2018-19	2019-20
Description	Actual	Budget	Budget
LOCAL LEVY	\$ 4,097,900	3,729,900	3,335,190
TIMBER EXCISE TAX	\$ 21,460	3,266	4,064
<b>Total Local Tax Revenues</b>	<b>\$ 4,119,360</b>	<b>\$ 3,733,166</b>	<b>\$ 3,339,254</b>

## ***Current Use of Local Levy Revenue***

- Athletic Coaching Stipends & Travel Costs
- Staff not funded or underfunded by State or Federal Funds
- Underfunded MSOCs (Utilities/Insurance)
- Food Service Expenditures
- Pupil Transportation Expenditures
- Negotiated Expenditures
  - Health Insurance Increases
  - Paid Leave
  - Vacation Pay
  - TRI Pay
  - Additional Time
- Professional Development
- Etc.

## Revenue - Local Non-Tax

- Donations
- Rental Fees
- Local Food Service Fees
- Student Fees
- Traffic Safety
- Sale/Resale of Goods
- Investment Earnings

## Revenue Projections - Local Non-Tax

	2017-18	2018-19	2019-20
Description	Actual	Budget	Budget
TRAFFIC SAFETY FEES	\$ 43,435	40,000	50,000
RESALE	\$ 48,523	50,000	50,000
FOOD SERVICE	\$ 141,235	148,000	128,000
INVEST EARN	\$ 10,077	8,000	15,000
GIFTS - GRANTS	\$ 164,695	120,000	40,000
RENTALS	\$ 70,361	50,000	10,000
Rentals - CC	\$ 197,257	310,000	310,000
UNASSIGNED	\$ 41,108	15,000	5,000
E-rate	\$ -	7,500	-
<b>Total Local Non-Tax Revenues</b>	<b>\$ 716,691</b>	<b>\$ 748,500</b>	<b>\$ 608,000</b>



# State Apportionment



***x Staffing Ratio =***

***# Certificated Staff x \$85,146***

***# Classified Staff x \$59,173***

***# Administrators x \$122,439***

***Corresponding Employee Benefits***

***& MSOCs***



**FUNDED**



# Prototypical School Model

	Elementary	Middle	High
Student FTE	400	432	600
Principals	1.253	1.353	1.880
Librarians	0.663	0.519	0.523
Health Services	0.135	0.068	0.118
Guidance Counselors	0.493	1.216	2.539
Classified Instructional Assistants	0.936	0.700	0.652
Office Support	2.012	2.325	3.269
Custodian	1.657	1.942	2.965
Classified Safety Staff	0.079	0.092	0.141
Parent Involvement Coordinators	0.083	0.000	0.000

## Revenue Projections – State Funding

	2017-18	2018-19	2019-20
Description	Actual	Budget	Budget
ST APPORTIONMENT (Basic ED)	\$ 9,278,701	12,005,954	12,180,915
ST APPORTIONMENT (Special Ed)	\$ 369,519	467,447	521,523
<b>Total State General Purpose</b>	<b>\$ 9,648,220</b>	<b>\$ 12,473,401</b>	<b>\$ 12,702,438</b>
ST SPEC ED	\$ 1,316,287	1,691,664	1,885,523
ST SPEC ED (0-2)	\$ 67,571	53,670	92,016
ST LAP	\$ 207,423	263,078	288,505
NATIONAL BOARD BONUS	\$ 26,197	21,400	21,400
HOMELESS STABILITY SUPPORT	\$ 43,431	85,000	85,000
ST TR BILINGUAL	\$ 12,309	13,893	22,803
ST HIGHLY CAPABLE	\$ 32,706	42,336	43,199
School Food Service	\$ 3,899	3,970	3,970
ST TRANS REIMB	\$ 746,435	750,707	1,058,080
<b>State Special Purpose</b>	<b>\$ 2,456,259</b>	<b>\$ 2,925,718</b>	<b>\$ 3,500,496</b>

## Revenue Projections – Federal Special Purpose

	2017-18	2018-19	2019-20
Description	Actual	Budget	Budget
FED SE IDEA	\$ 344,318	335,673	349,797
FED SE PRESCHOOL	\$ 9,806	9,926	10,224
FED V CARL PERKINS	\$ -	7,000	-
FED HOMELESS GRANT	\$ 15,500	15,000	25,000
FED TITLE I	\$ 152,831	155,896	182,230
FED TITLE II	\$ 33,589	36,702	36,702
FED TITLE IV	\$ 12,170	10,332	11,421
FED SCHOOL LUNCH	\$ 137,069	118,000	118,000
COMMERCE	\$ -	-	85,000
USDA COMMODITY	\$ 28,342	20,000	20,000
<b>Total Federal Special Purpose</b>	<b>\$ 733,625</b>	<b>\$ 708,529</b>	<b>\$ 838,374</b>

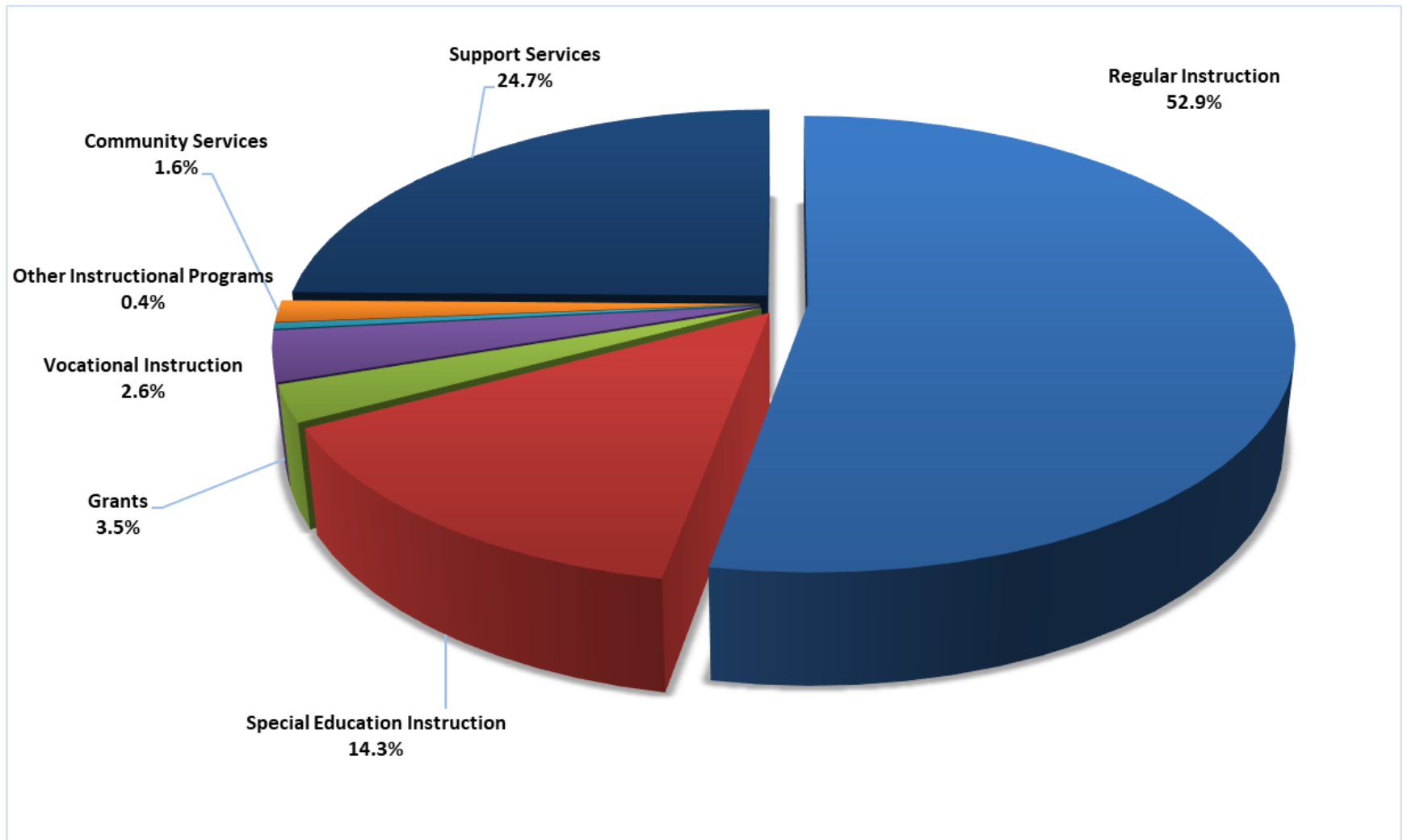
## Summary - Revenue

Description	2017-18 Budget	2018-19 Budget	2019-20 Budget
Local Tax	\$ 4,119,360	3,733,166	3,339,254
Local Non-Tax	\$ 716,691	748,500	608,000
State - General	\$ 9,648,220	12,473,401	12,702,438
State - Special	\$ 2,456,259	2,925,718	3,500,496
Unassigned	\$ 33,002	20,000	20,000
Federal - Special	\$ 733,625	708,529	838,344
<b>Total Revenues</b>	<b>\$ 17,707,156</b>	<b>20,609,314</b>	<b>21,008,532</b>

# *Expenditures*



# *Expenditure by Program*



# *Expenditure by Program Type*

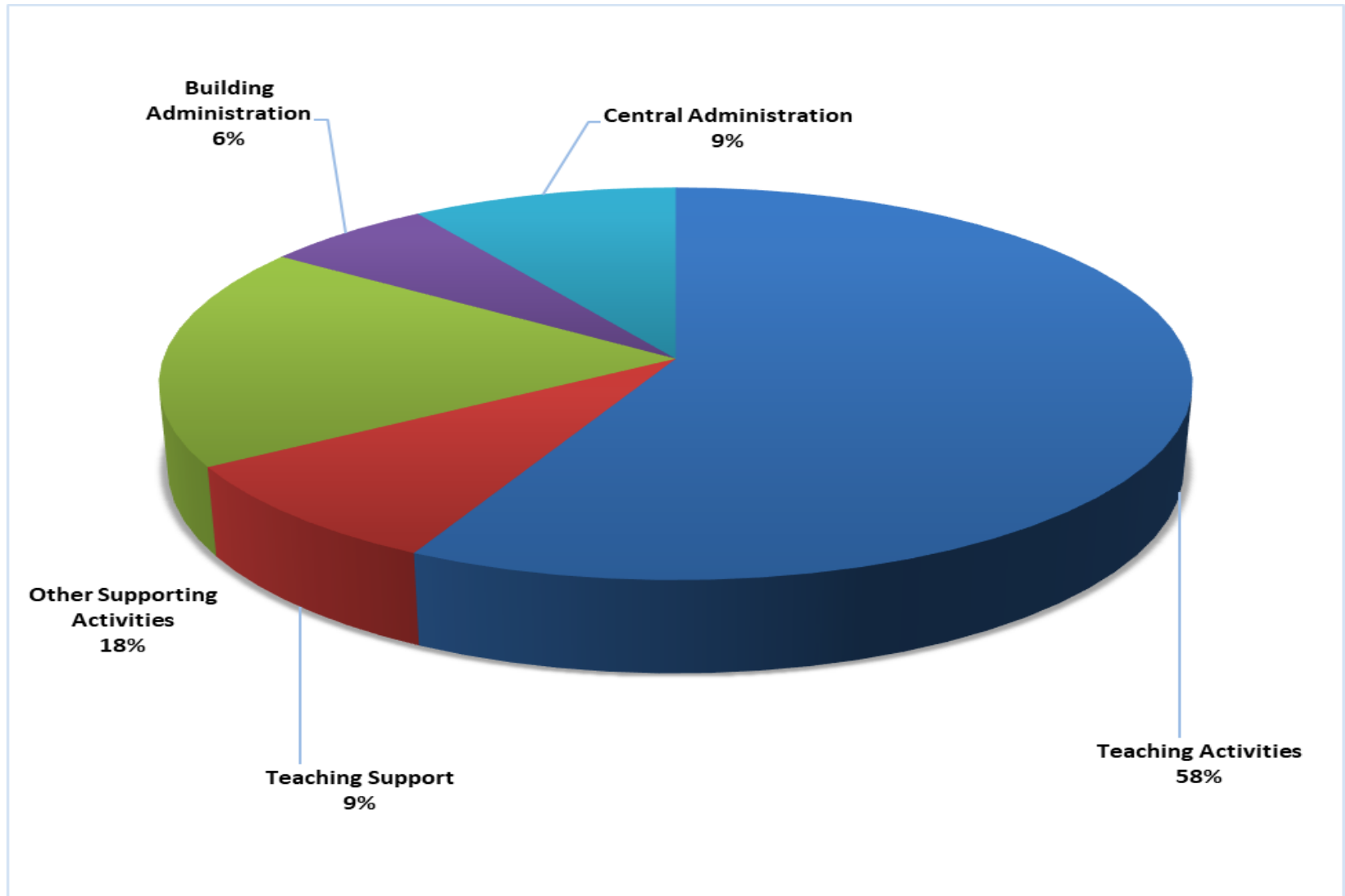
<i>Expenditures by PROGRAM</i>	<i>Prg</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>Chg</i>
<b>Regular Instruction</b>		\$ 8,783,269	\$ 8,939,984	\$ 9,718,477	\$ 10,857,267	\$ 11,361,273	\$ 504,006
Basic Education	01	\$ 8,783,269	\$ 8,939,984	\$ 9,718,477	\$ 10,857,267	\$ 11,361,273	\$ 504,006
<b>Special Education Instruction</b>		\$ 2,119,345	\$ 2,271,053	\$ 2,470,966	\$ 2,844,595	\$ 3,065,936	\$ 221,341
Special Education, State	21	\$ 1,759,211	\$ 1,921,728	\$ 2,052,207	\$ 2,415,732	\$ 2,598,956	\$ 183,224
Special Education, State (0-2)	21	\$ 28,000	\$ 20,000	\$ 53,855	\$ 50,987	\$ 87,415	\$ 36,428
Special Education, Federal	24	\$ 332,134	\$ 329,325	\$ 364,904	\$ 377,876	\$ 379,565	\$ 1,689
<b>Vocational Instruction</b>		\$ 542,034	\$ 500,814	\$ 513,744	\$ 724,961	\$ 557,502	\$ (167,459)
Vocational, State	31	\$ 534,355	\$ 500,814	\$ 507,077	\$ 718,211	\$ 557,502	\$ (160,709)
Vocational, Federal	38	\$ 7,679	\$ -	\$ 6,667	\$ 6,750	\$ -	\$ (6,750)



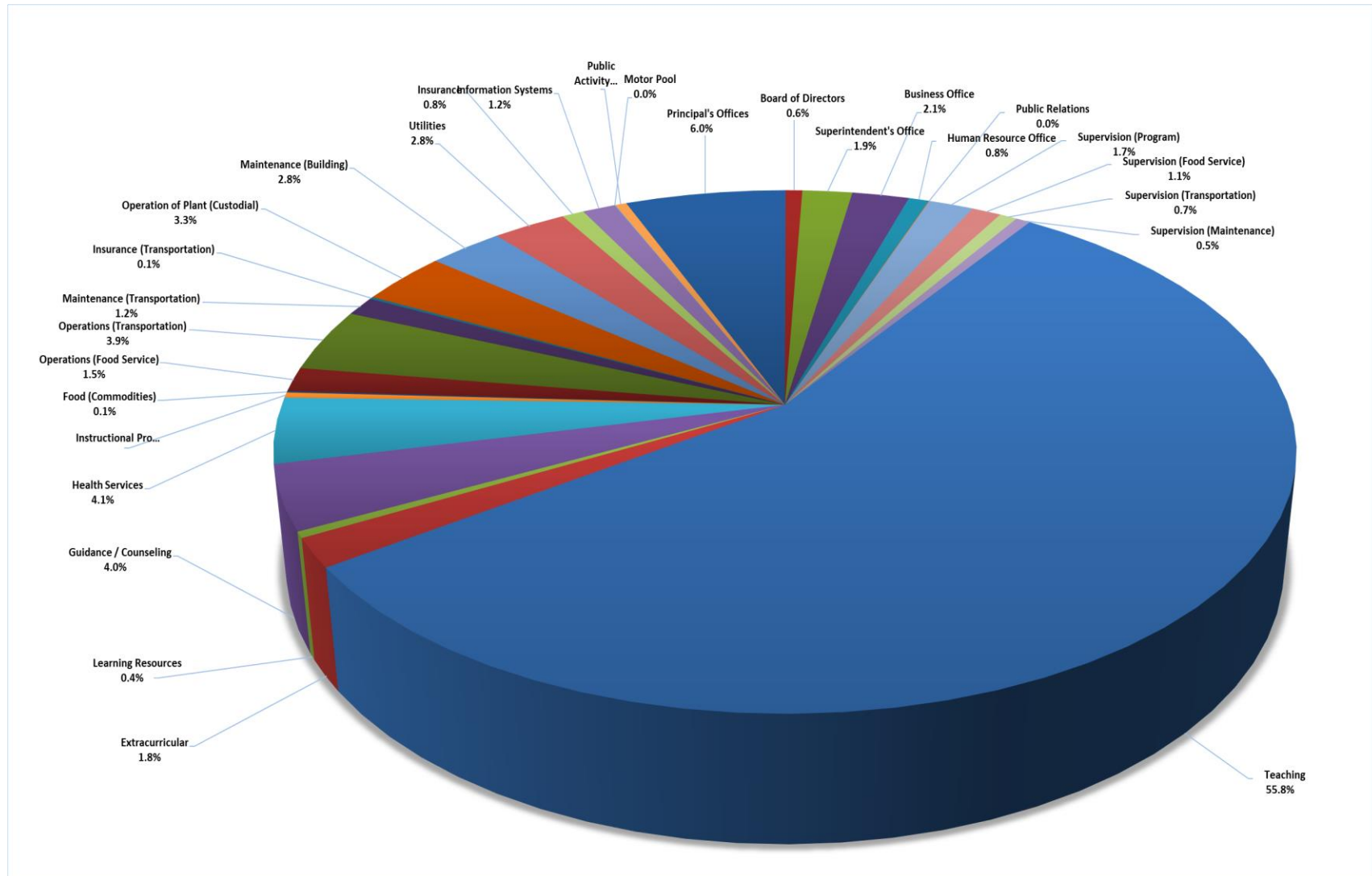
# *Expenditure by Program Type*

<i>Expenditures by PROGRAM</i>	<i>Prg</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>Chg</i>
<b>Grants</b>		\$ 493,352	\$ 500,472	\$ 576,287	\$ 646,652	\$ 759,376	\$ 112,724
Disadvantaged, Federal	51	\$ 190,395	\$ 183,871	\$ 204,963	\$ 221,594	\$ 203,448	\$ (18,146)
School Improvement, Federal	52	\$ 65,763	\$ 65,455	\$ 31,976	\$ 42,208	\$ 45,975	\$ 3,767
Learning Assistance, State	55	\$ 209,827	\$ 219,876	\$ 250,862	\$ 262,556	\$ 295,749	\$ 33,193
Special & Pilot Programs, State	58	\$ 17,667	\$ 24,590	\$ 82,644	\$ 106,401	\$ 106,401	\$ -
Bilingual	65	\$ 9,700	\$ 6,680	\$ 5,842	\$ 13,893	\$ 22,803	\$ 8,910
Compensatory	69	\$ -	\$ -			\$ 85,000	\$ 85,000
<b>Other Instructional Programs</b>		\$ 202,200	\$ 205,962	\$ 222,804	\$ 82,336	\$ 93,199	\$ 10,863
Traffic Safety	71	\$ 40,000	\$ 43,850	\$ 40,000	\$ 40,000	\$ 50,000	\$ 10,000
Highly Capable	74	\$ 12,200	\$ 12,112	\$ 32,804	\$ 42,336	\$ 43,199	\$ 863

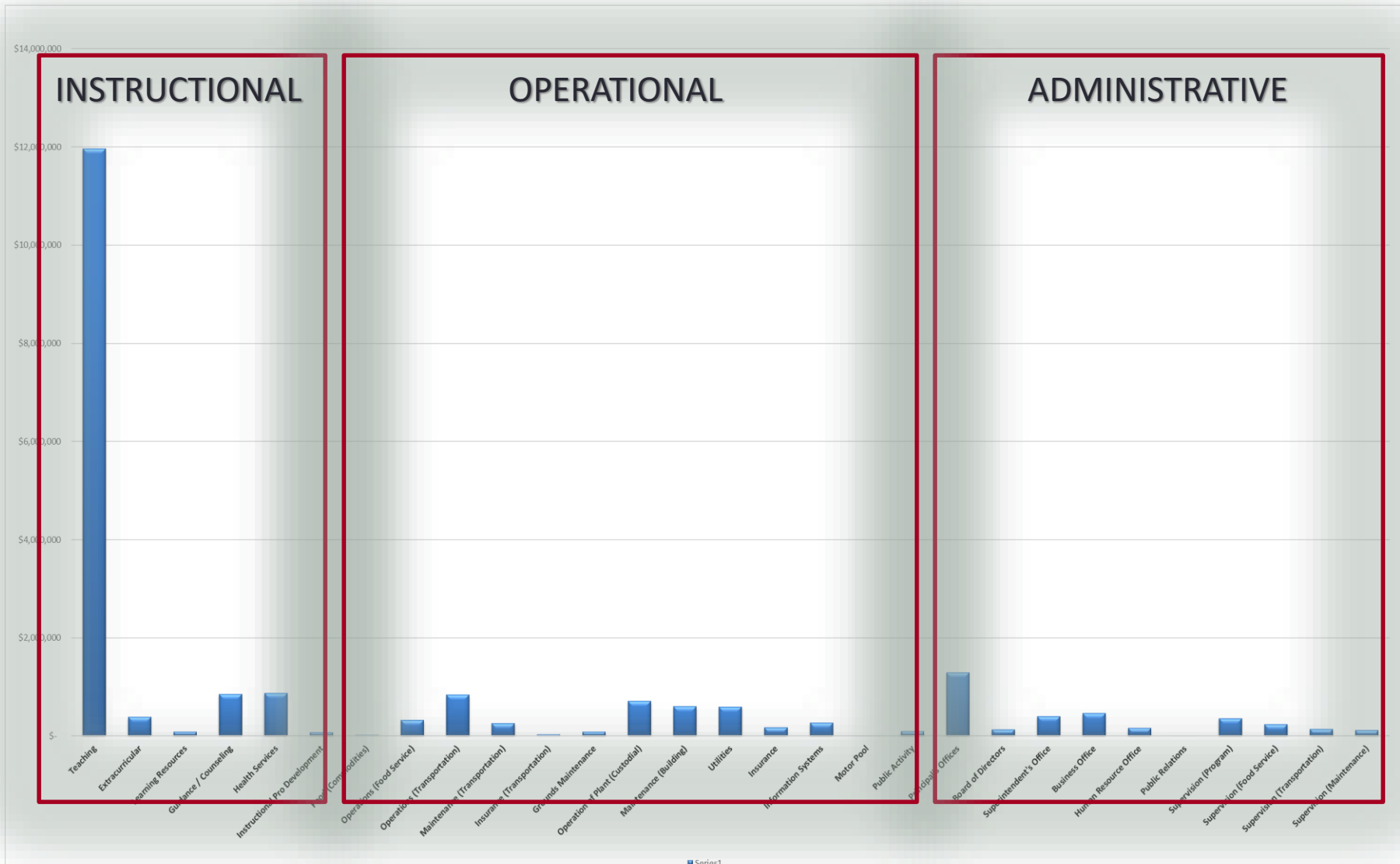
# *Expenditure by Activity Type*



# Expenditure by Activity Type



# Expenditure by Activity Type



## *Expenditure by Activity Type*

<b>Expenditures by ACTIVITY</b>	<b>16-17 Budget</b>	<b>17-18 Budget</b>	<b>18-19 Budget</b>	<b>19-20 Budget</b>	<b>Change</b>
<b>Teaching Activities</b>	<b>\$ 10,019,979</b>	<b>\$ 10,809,428</b>	<b>\$ 11,893,232</b>	<b>\$ 12,349,060</b>	<b>\$ 455,828</b>
Teaching	\$ 9,661,650	\$ 10,433,523	\$ 11,461,276	\$ 11,964,950	\$ 503,674
Extracurricular	\$ 358,329	\$ 375,905	\$ 431,956	\$ 384,110	\$ (47,846)
<b>Teaching Support</b>	<b>\$ 1,242,078</b>	<b>\$ 1,398,402</b>	<b>\$ 1,535,212</b>	<b>\$ 1,879,725</b>	<b>\$ 344,513</b>
Learning Resources	\$ 4,004	\$ 61,240	\$ 63,321	\$ 81,931	\$ 18,610
Guidance / Counseling	\$ 505,482	\$ 609,006	\$ 664,538	\$ 855,693	\$ 191,155
Health Services	\$ 669,592	\$ 696,180	\$ 744,353	\$ 872,101	\$ 127,748
Instructional Pro Development	\$ 63,000	\$ 31,976	\$ 63,000	\$ 70,000	\$ 7,000

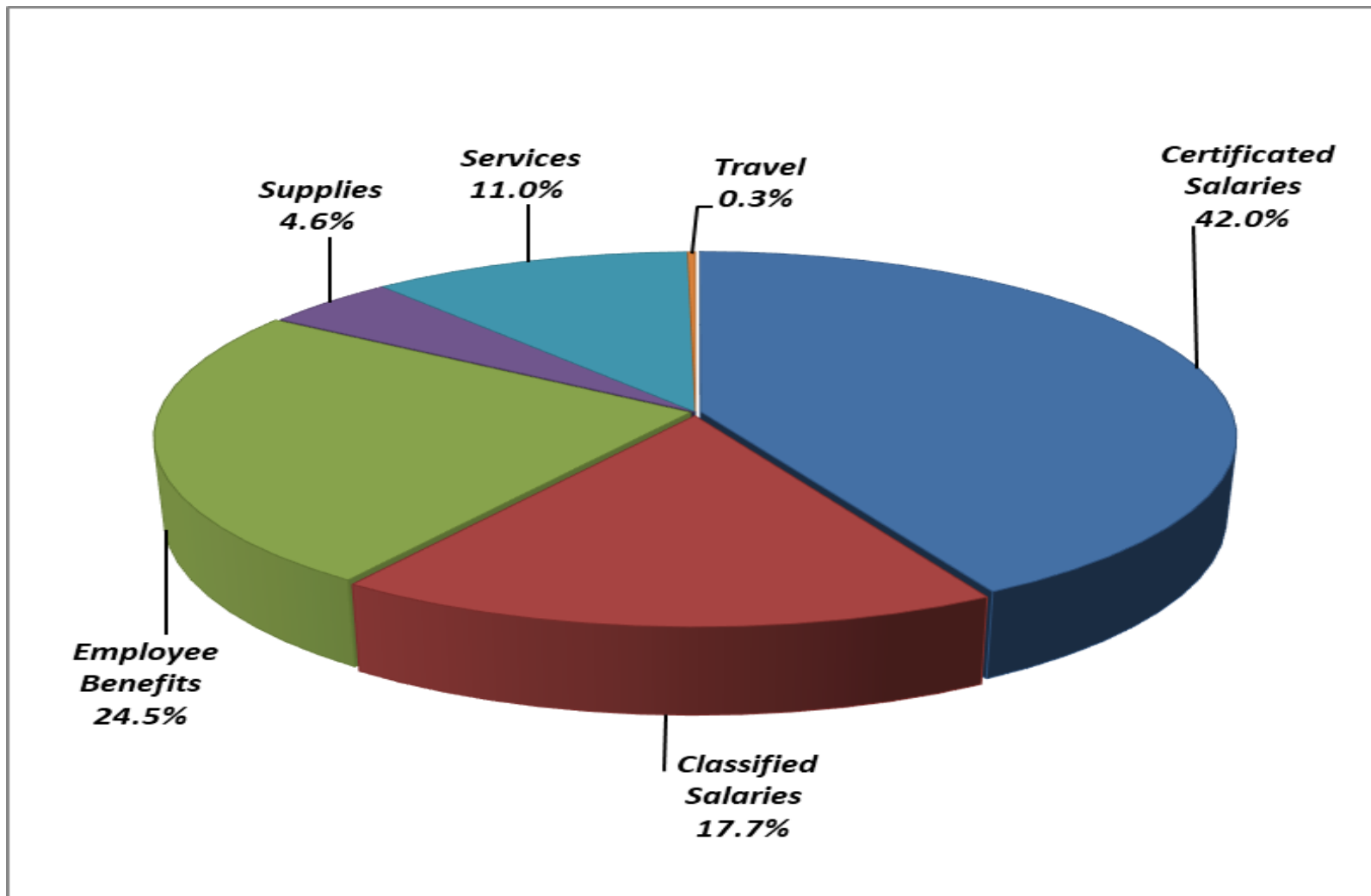
# *Expenditure by Activity Type*

<b>Expenditures by ACTIVITY</b>	<b>16-17 Budget</b>	<b>17-18 Budget</b>	<b>18-19 Budget</b>	<b>19-20 Budget</b>	<b>Change</b>
<b>Other Supporting Activities</b>	<b>\$ 3,049,477</b>	<b>\$ 2,801,121</b>	<b>\$ 3,340,508</b>	<b>\$ 3,943,997</b>	<b>\$ 603,489</b>
Food (Commodities)	\$ 149,300	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Operations (Food Service)	\$ 259,462	\$ 265,739	\$ 289,401	\$ 322,322	\$ 32,921
Operations (Transportation)	\$ 612,130	\$ 632,788	\$ 722,835	\$ 838,379	\$ 115,544
Maintenance (Transportation)	\$ 173,234	\$ 187,898	\$ 225,264	\$ 255,392	\$ 30,128
Insurance (Transportation)	\$ 20,078	\$ 22,366	\$ 26,136	\$ 30,916	\$ 4,780
Transfers (Transportation)	\$ (50,000)	\$ (45,000)	\$ (45,900)	\$ (45,900)	\$ -
Grounds Maintenance	\$ 45,380	\$ 76,131	\$ 82,268	\$ 82,807	\$ 539
Operation of Plant (Custodial)	\$ 532,203	\$ 514,829	\$ 572,986	\$ 706,209	\$ 133,223
Maintenance (Building)	\$ 438,403	\$ 353,938	\$ 405,420	\$ 599,209	\$ 193,789
Utilities	\$ 543,500	\$ 429,750	\$ 527,770	\$ 594,900	\$ 67,130
Insurance	\$ 100,772	\$ 112,171	\$ 171,823	\$ 176,098	\$ 4,275
Information Systems	\$ 219,015	\$ 224,511	\$ 250,385	\$ 267,165	\$ 16,780
Motor Pool	\$ 6,000	\$ 6,000	\$ 6,120	\$ 5,000	\$ (1,120)
Public Activity	\$ -	\$ -	\$ 86,000	\$ 91,500	\$ 5,500

# *Expenditure by Activity Type*

<b>Expenditures by ACTIVITY</b>	<b>16-17 Budget</b>	<b>17-18 Budget</b>	<b>18-19 Budget</b>	<b>19-20 Budget</b>	<b>Change</b>
<b>Building Administration</b>	<b>\$ 906,937</b>	<b>\$ 990,371</b>	<b>\$ 1,155,433</b>	<b>\$ 1,293,252</b>	<b>\$ 137,819</b>
Principal's Office	\$ 906,937	\$ 990,371	\$ 1,155,433	\$ 1,293,252	\$ 137,819
<b>Central Administration</b>	<b>\$ 1,565,178</b>	<b>\$ 1,763,350</b>	<b>\$ 2,109,427</b>	<b>\$ 2,020,342</b>	<b>\$ (89,085)</b>
Board of Directors	\$ 221,000	\$ 124,500	\$ 122,590	\$ 134,300	\$ 11,710
Superintendent's Office	\$ 295,957	\$ 319,677	\$ 348,323	\$ 401,858	\$ 53,535
Business Office	\$ 385,871	\$ 422,283	\$ 438,833	\$ 459,270	\$ 20,437
Human Resource Office	\$ 82,583	\$ 89,785	\$ 103,581	\$ 164,636	\$ 61,055
Public Relations	\$ 5,000	\$ 7,500	\$ 6,500	\$ 5,000	\$ (1,500)
Supervision (Program)	\$ 245,591	\$ 320,038	\$ 611,453	\$ 360,232	\$ (251,221)
Supervision (Food Service)	\$ 112,500	\$ 241,799	\$ 242,925	\$ 237,000	\$ (5,925)
Supervision (Transportation)	\$ 114,901	\$ 122,015	\$ 129,669	\$ 141,298	\$ 11,629
Supervision (Maintenance)	\$ 101,775	\$ 115,753	\$ 105,553	\$ 116,748	\$ 11,195
<b>Total Expenditures</b>	<b>\$ 16,783,649</b>	<b>\$ 17,762,672</b>	<b>\$ 20,033,812</b>	<b>\$ 21,486,376</b>	<b>\$ 1,452,564</b>

## *Expenditures by Object Code*

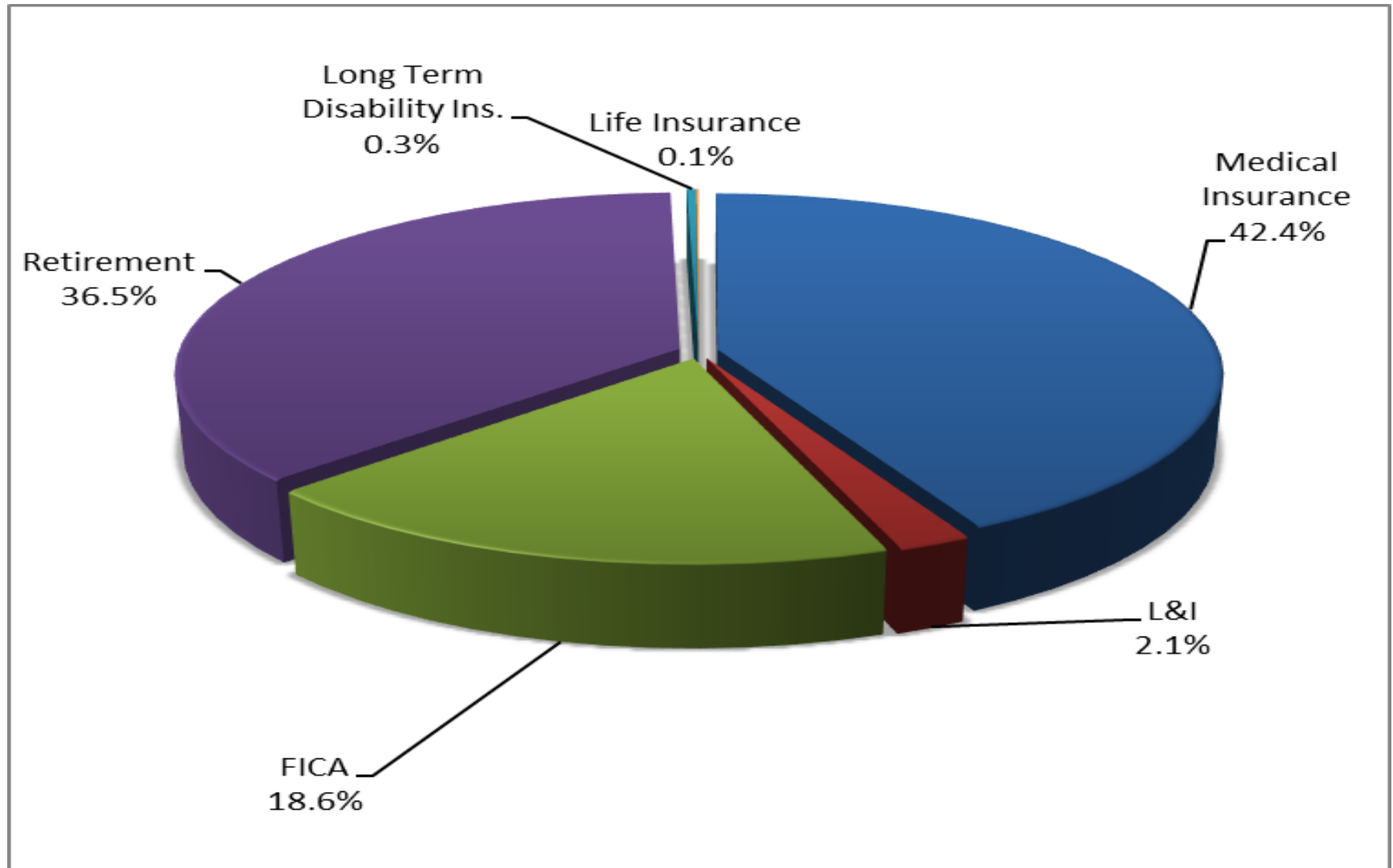




## *Expenditures by Object Code*

	2016-17	2017-18	2018-19	2019-20	Change \$\$
<b>Certificated Salaries</b>	\$ 7,270,796	\$ 7,781,637	\$ 8,496,460	\$ 9,015,023	\$ 518,563
<b>Classified Salaries</b>	\$ 2,800,172	\$ 2,873,871	\$ 3,239,949	\$ 3,808,579	\$ 568,630
<b>Employee Benefits</b>	\$ 3,849,726	\$ 4,345,408	\$ 4,845,211	\$ 5,265,432	\$ 420,221
<b>Supplies</b>	\$ 788,696	\$ 837,421	\$ 1,288,785	\$ 980,567	\$ (308,218)
<b>Services</b>	\$ 1,923,384	\$ 1,873,148	\$ 2,107,739	\$ 2,359,398	\$ 251,659
<b>Travel</b>	\$ 50,875	\$ 51,200	\$ 55,668	\$ 57,377	\$ 1,709
<b>Capital Outlay</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 16,783,649	\$ 17,762,685	\$ 20,033,812	\$ 21,486,376	\$ 1,452,564

## *Mandatory & Permissive Benefits*



## ***Mandatory & Permissive Benefits***

<b>Description</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>+/-</b>
Medical Insurance	\$ 1,557,526	\$ 1,749,941	\$ 1,892,969	\$ 2,233,069	\$ 340,100
L&I	\$ 82,820	\$ 108,281	\$ 133,172	\$ 109,937	\$ (23,235)
FICA	\$ 767,417	\$ 808,922	\$ 926,138	\$ 980,292	\$ 54,154
Retirement	\$ 1,245,906	\$ 1,525,430	\$ 1,723,534	\$ 1,920,432	\$ 196,898
Long Term Disability Ins.	\$ 18,795	\$ 17,605	\$ 17,863	\$ 17,703	\$ (160)
Life Insurance	\$ 5,875	\$ 4,496	\$ 4,912	\$ 4,000	\$ (912)
HCA	\$ 123,329	\$ 130,733	\$ 146,623	\$ -	\$ (146,623)
	<b>\$ 3,849,726</b>	<b>\$ 4,345,408</b>	<b>\$ 4,845,211</b>	<b>\$ 5,265,432</b>	<b>\$ 420,221</b>

## MSOC Disclosure (Prg 01 & 97)

- **State Funded**            **\$1,597,951**
- **District Actual**        **\$2,014,727**
- **Levy Funded**            **\$416,776**

## OTHER FUNDS BUDGETED

- ▶ *Capital Projects Fund*
- ▶ *Debt Service Fund*
- ▶ *ASB Fund*
- ▶ *Transportation Vehicle Fund*

## Capital Projects Fund

CP levy funds can only be used for costs associated with:

- the application and modernization of technology systems
- Major maintenance and repair of facilities



## Summary - Capital Projects Fund

Local Property Tax	\$ 2,138,927
Timber Excise Tax	\$ 5,481
Investment Earnings	\$ 2,550
<b>Total Revenue</b>	<b>\$ 2,146,958</b>
Capital Projects	\$ 1,100,000
Technology	\$ 1,019,000
Transfer Out (DSF)	\$ 88,000
<b>Total Expenditures</b>	<b>\$ 2,207,000</b>



## Summary - Debt Service Fund [Energy Upgrades]



<i>Transfer In (CPF)</i>	\$	88,000
<i>Investment Earnings</i>	\$	350
<b><i>Total Revenue</i></b>	<b>\$</b>	<b>88,350</b>
<i>Principal Payment</i>	\$	70,000
<i>Interest Payment</i>	\$	19,000
<i>Fees</i>	\$	250
<b><i>Total Expenditures</i></b>	<b>\$</b>	<b>89,250</b>



## Summary - Debt Service Fund [Energy Upgrades]



<b>FY</b>	<b>Due Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Balance</b>
				380,000
2019-20	12/1/2019	-	9,500	
	6/1/2020	70,000	9,500	310,000
2020-21	12/1/2020	-	7,750	
	6/1/2021	70,000	7,750	240,000
2021-22	12/1/2021	-	6,000	
	6/1/2022	75,000	6,000	165,000
2022-23	12/1/2022	-	4,125	
	6/1/2023	80,000	4,125	85,000
2023-24	12/1/2023	-	2,125	
	6/1/2024	85,000	2,125	-

## Summary - (ASB) Fund



<i>REVENUE</i>			
	<i>General Student Body</i>	\$	55,000
	<i>Athletics</i>	\$	129,850
	<i>Classes</i>	\$	7,000
	<i>Clubs</i>	\$	20,475
	<i>Private Moneys</i>	\$	-
	<b>Total Revenue</b>	<b>\$</b>	<b>212,325</b>
<i>EXPENDITURE</i>			
	<i>General Student Body</i>	\$	44,500
	<i>Athletics</i>	\$	132,000
	<i>Classes</i>	\$	19,500
	<i>Clubs</i>	\$	24,450
	<i>Private Moneys</i>	\$	-
	<b>Total Expenditures</b>	<b>\$</b>	<b>220,450</b>



## Summary - Transportation Vehicle Fund

<i>State Depreciation</i>	\$	148,441
<i>Investment Earnings</i>	\$	300
<b><i>Total Revenue</i></b>	<b>\$</b>	<b>148,741</b>
<i>Purchases</i>	\$	360,000
<b><i>Total Expenditures</i></b>	<b>\$</b>	<b>360,000</b>



## *Summary - Expenditure by Fund*

Fund	2014-15 Actual	2015-16 Budget	2016-17 Budget	2017-18 Budget	2018-19 Budget	<b>2019-20 Budget</b>
General Fund	15,209,651	16,506,103	16,783,649	17,762,672	20,033,812	<b>21,486,376</b>
Capital Projects Fund	1,878,312	2,575,200	2,800,000	2,450,582	2,479,560	<b>2,119,000</b>
Associated Student Body	176,763	218,135	219,700	211,250	230,825	<b>220,450</b>
Transportation Vehicle	402,320	175,000	290,000	162,000	260,000	<b>360,000</b>
Debt Service Fund	87,050	85,350	88,150	85,200	87,500	<b>89,250</b>
Total Expenditures	17,667,046	19,474,438	20,181,499	20,671,704	23,091,697	<b>24,275,076</b>

# Certification Page

	GENERAL FUND	TRANS. VEHICLE	CAPITAL PROJECTS	DEBT SERVICE	ASSOC. STUDENT BODY
<b>SOURCE OF FUNDS</b>					
Beginning Balance	1,910,775	211,595	72,000	2,525	92,980
Revenue	21,008,532	148,741	2,146,958	350	212,325
Transfers In	-	-	-	88,000	-
Total Funds Available	22,919,307	360,336	2,218,958	90,875	305,305
<b>USE OF FUNDS</b>					
Expenditures	21,486,376	360,000	2,119,000	89,250	220,450
Transfers Out	-	-	88,000	-	-
Total Funds Used	21,486,376	360,000	2,207,000	89,250	220,450
<b>ENDING BALANCE</b>	1,432,931	336	11,958	1,625	84,855

**6% Fund Balance - \$1,289,183**

## *Four Year Budget Requirement*

**F-195F**

# Four Year Enrollment Projection

	Est.	Est.	Est.	Est.
Grade	Enrollment 2019-20	Enrollment 2020-21	Enrollment 2021-22	Enrollment 2022-23
K	83	83	83	83
1	98	91	91	91
2	86	95	87	87
3	81	85	95	88
4	98	86	92	103
5	87	97	85	90
6	84	82	93	80
7	93	82	82	92
8	102	90	80	79
9	115	111	97	85
10	115	113	108	94
11	95	95	93	89
12	95	88	89	86
<b>Total</b>	<b>1,232</b>	<b>1,198</b>	<b>1,175</b>	<b>1,147</b>
Running Start	29	29	29	29
ALE	5	5	5	5
<b>TOTAL K-12</b>	<b>1,266</b>	<b>1,232</b>	<b>1,209</b>	<b>1,181</b>
<b>Staff Counts</b>				
<b>Certificated FTE</b>	<b>85.82</b>	<b>85.00</b>	<b>85.00</b>	<b>85.00</b>
<b>Classified FTE</b>	<b>59.65</b>	<b>56.00</b>	<b>56.00</b>	<b>56.00</b>

*As Passed Legislature*

**LEAP Document 3**

**Date: June 22, 2017**

**Time: 01:14 hours**

**Regionalization Factors for K-12 Compensation**

<u>School District</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
15 201 Oak Harbor	1.12	1.12	1.12	1.12	1.12
15 204 Coupeville	1.12	1.12	1.12	1.12	1.12
<b>15 206 South Whidbey</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
17 400 Mercer Island	1.18	1.18	1.18	1.18	1.18
17 402 Vashon Island	1.12	1.12	1.12	1.12	1.12
17 405 Bellevue	1.18	1.18	1.18	1.18	1.18
28 010 Shaw Island	1.12	1.12	1.12	1.12	1.12
28 137 Orcas Island	1.12	1.12	1.12	1.12	1.12
28 144 Lopez Island	1.12	1.12	1.12	1.12	1.12
28 149 San Juan Island	1.12	1.12	1.12	1.12	1.12
29 103 Anacortes	1.12	1.12	1.12	1.12	1.12
<b>31 002 Everett</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
<b>31 004 Lake Stevens</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
<b>31 006 Mukilteo</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
31 015 Edmonds	1.18	1.18	1.18	1.18	1.18



## Four Year Budget Projection - Revenue

	2019-20	2020-21	2021-22	2022-23
<b>Regionalization Funding</b>	24%	22% (-2%)	20% (-2%)	18% (-2%)
<b>IPD Estimate (Funding Increase)</b>	-	2%	2%	2%
<b>Budgeted Enrollment</b>	1266	1232	1209	1181
		-34	-23	-28
<b>\$\$ Based on Student FTE/\$10,000</b>		(340,000)	(340,000)	(340,000)
			(230,000)	(230,000)
				(280,000)
		(340,000)	(570,000)	(850,000)
<b>Revenue</b>	21,008,532	20,668,866	20,390,231	20,211,024
<b>Change in Revenue from 2019-20</b>		(339,666)	(618,301)	(797,508)

## *Four Year Budget Projection*

		2019-20	2020-21	2021-22	2022-23
<b>General Fund</b>					
	Beginning Fund Balance	1,910,775	1,432,931	78,797	(1,771,972)
	Total Resources	21,008,532	20,668,866	20,390,231	20,211,024
	Total Expenditures	21,486,376	22,023,000	22,241,000	22,660,000
	Contribution To/(From) Fund Balance	(477,844)	(1,354,134)	(1,850,769)	(2,448,976)
	<b>Ending Fund Balance</b>	<b>1,432,931</b>	<b>78,797</b>	<b>(1,771,972)</b>	<b>(4,220,948)</b>

## Four Year Budget Projection

		2019-20	2020-21	2021-22	2022-23
<b>Debt Service Fund</b>					
	Beginning Fund Balance	2,525	1,625	1,975	2,325
	Total Resources	88,350	85,850	87,350	88,600
	Total Expenditures	89,250	85,500	87,000	88,250
	Contribution To/(From) Fund Balance	(900)	350	350	350
	<b>Ending Fund Balance</b>	<b>1,625</b>	<b>1,975</b>	<b>2,325</b>	<b>2,675</b>

## Four Year Budget Projection

		2019-20	2020-21	2021-22	2022-23
<b>Capital Projects Fund</b>					
	Beginning Fund Balance	72,000	11,958	14,458	16,958
	Total Resources	2,146,958	2,252,500	2,252,500	2,252,500
	Total Expenditures - Technology	1,019,000	1,164,500	1,163,000	1,161,750
	Total Expenditures - Capital	1,100,000	1,000,000	1,000,000	1,000,000
	Transfer Out - DSF	88,000	85,500	87,000	88,250
	Contribution To/(From) Fund Balance	(60,042)	2,500	2,500	2,500
	<b>Ending Fund Balance</b>	<b>11,958</b>	<b>14,458</b>	<b>16,958</b>	<b>19,458</b>

# Four Year Budget Projection

<b>Associated Student Body Fund</b>					
	Beginning Fund Balance	92,980	84,855	94,705	101,205
	Total Resources	212,325	210,850	206,000	201,000
	Total Expenditures	220,450	201,000	199,500	198,000
	Contribution To/(From) Fund Balance	(8,125)	9,850	6,500	3,000
	<b>Ending Fund Balance</b>	<b>84,855</b>	<b>94,705</b>	<b>101,205</b>	<b>104,205</b>

## *Four Year Budget Projection*

<b><i>Transportation Vehicle Fund</i></b>					
	Beginning Fund Balance	211,595	336	88,626	61,804
	Total Resources	148,741	88,290	108,178	88,300
	Total Expenditures	360,000	-	135,000	135,000
	Contribution To/(From) Fund Balance	(211,259)	88,290	(26,822)	(46,700)
	<b>Ending Fund Balance</b>	<b>336</b>	<b>88,626</b>	<b>61,804</b>	<b>15,104</b>

# QUESTIONS ?

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# GLOSSARY

**APPORTIONMENT:** A monthly allocation of general fund revenues primarily generated by monthly enrollment counts.

**BASIC EDUCATION:** "Core" educational requirements as defined by "The Washington Basic Education Act" of 1977.

**BOND:** A written promise, generally under seal, to pay a specified sum of money, (the face value), at a fixed time in the future, (the date of maturity), and carrying interest at a fixed rate, usually payable periodically. A bond may be compared to a mortgage payment in that the payment may include interest and principal.

**BUDGET:** The purpose of a budget is to provide a statement, expressed in financial terms, which serves as the primary tool for planning and controlling operations.

**CATEGORICAL PROGRAMS:** Non basic education programs which may or may not be funded separately by federal or state dollars.

**Title I** - Remediation (federal) for the aid of students at or below grade level.

**CERTIFICATED PERSONNEL:** Employees such as teachers, principals, counselors, librarians and others hold a teaching certificate serving in positions covered by the continuing contract law.



# GLOSSARY

**CLASSIFIED PERSONNEL:** Employees such as custodians, secretaries, instructional assistants, bus drivers, interpreters and others who do not hold a teaching certificate.

**FISCAL YEAR (FY):** An accounting term used to differentiate between a calendar year (January-December) and a school year (September-August). The fiscal year represented in this budget document is September 1 thru August 31.

**FTE:** Full Time Equivalent. This term is used to describe whether an employee is a full time employee or some percentage of full time. In order to qualify as full time, a certificated employee must work 1260 hours. A classified employee, in order to be considered full time, must work 2080 hours. The term FTE is also used to describe a student that is enrolled full time in each of the enrollment count days running from September through June. If less than full time it may be expressed as a percentage.

**FUND BALANCE:** An accounting term used to describe the excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

# GLOSSARY

**FUNDS:** An accounting term used to describe an organized group of accounts. Individual funds are established for the accounting purpose of isolating specific activities.

## Types Of Funds

**General Fund:** Accounts for ordinary operations financed from local, county, state and federal sources:

- 1. Instructional programs for students.
- 2. Maintenance of plant and facilities.
- 3. Administration of the district.
- 4. Food service.
- 5. Transportation.

**Transportation Vehicle Fund:** Accounts for purchase and major repair of buses.

# GLOSSARY

**Capital Projects Fund:** Accounts for construction financed from bond issues and state matching monies.

- 1. Building construction and remodeling.
- 2. Land, building and equipment acquisition.
- 3. Energy audits.
- 4. Building and grounds major improvements.
- 5. Replacement of roofs, carpets and service systems.
- 6. Technology

**Debt Service Fund:** Accounts for redemption of outstanding bonds and the payment of interest incurred by the bonds, financed by local levy bond issue.

**Associated Student Body Fund:** Accounts for student activities, clubs and athletics financed by student fees, fund-raisers, events, and partially by general fund.

**LEVY:** A two-six year tax for maintenance and operation support for the school district, the revenues from which may be used to supplement educational programs of the district. A levy requires local voter approval.

# GLOSSARY

**MATERIALS, SUPPLIES & OPERATING COSTS (MSOC):** Expenditures to non salary items. Examples of expenditure classifications are supplies (postage, paint, wax), instructional materials, purchased services (utilities, legal fees, professional services), travel and capital outlay (grounds equipment, computers).

**RESERVE FOR INVENTORY:** A portion of fund balance that is reserved for the purchase of inventory.

**SUPPORT SERVICES:** Activities which provide administrative, technical and logistical support to a program. Examples of supportive services are transportation, food services, accounting and personnel.

**TAX COLLECTION CALENDAR:** Taxes are collected on a calendar year (January-December) basis. The current fiscal year budget represents 44% collection in 2017 and 56% collection in 2018.