



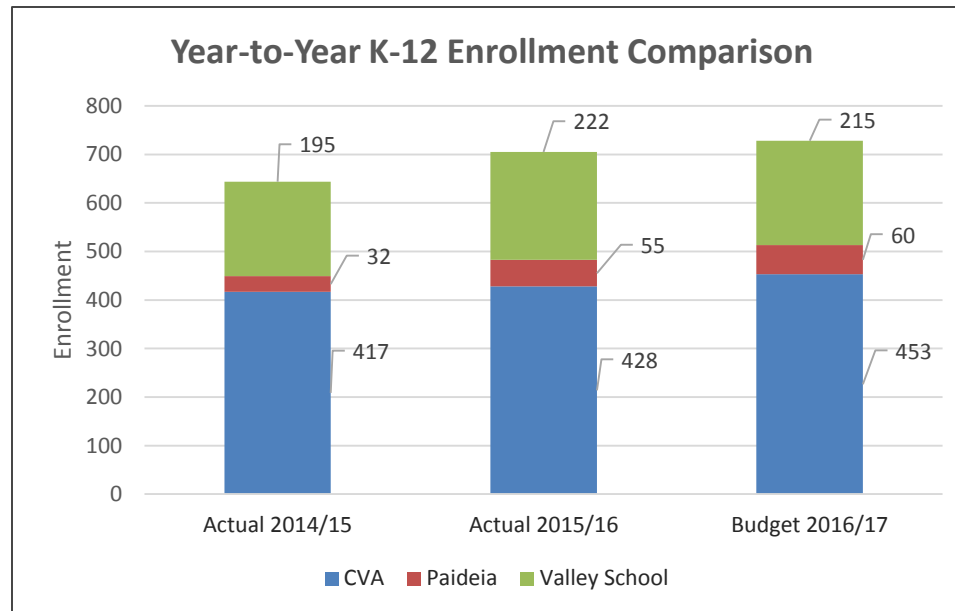
# **2016-2017 BUDGET SUMMARY**



# 16/17 General Fund

## ENROLLMENT -

- **AAFTE 728 – up 23 ftes from actual 2015/16**
  - Valley School – 215
  - Paideia High School 60
  - CVA-Valley – 453





# Enrollment

## Valley Early Learning Center

Total 50 Children with the addition of a third preschool classroom:

- Toddlers: 7 children
- Preschoolers: 35 children
- School-age (before/after school): 8 children



# Enrollment

**Special Services 2016/17 Enrollment: 86 compared to 84 in 2015/16**

- Valley Early Learning Center 3 – 5 year olds: 8
- Valley School K-8: 34
- Paideia High School: 4
- CVA-Valley: 40



# 2016/17 General Fund

## *STAFFING* -

- **43.36 Certificated FTEs compared to 42.88 FTEs budgeted in 2015-16**
- **51.57 Classified FTEs compared to 53.56 FTEs in 2014-15**
  - Decrease mainly due to attrition during 2015-16 within the non-instructional classified staff category.
  - NOTE: Included in this category are 3 VELC teachers. Due to State definitions of 'teaching', non-certificated preschool teachers are included within the Classified Staff category



# 2016/17 General Fund

***REVENUE - \$9,805,143***

- Revenue Comparison by Category***

REVENUE CATEGORY	2015-16 Budget	2016-17 Budget	<i>Difference</i>
Taxes	154,022.00	154,490.00	468.00
Local Revenue	186,018.00	206,642.00	20,624.00
State General Purpose Revenue	5,719,099.00	6,015,782.00	296,683.00
State Special Purpose Revenue	1,398,568.00	1,451,497.00	52,929.00
Federal Revenue	361,668.00	372,021.00	10,353.00
Revenue from Other Districts	1,498,750.00	1,148,091.00	<b>(350,659.00)</b>
Other Community Service (VL Transport)	440,576.00	456,620.00	16,044.00
	9,758,701.00	9,805,143.00	46,442.00



# 2016/17 General Fund

## REVENUE CATEGORIES WITH SIGNIFICANT CHANGE

	<i>2015-16 Budget</i>	<i>2016-17 Budget</i>	<i>Difference</i>
Apportionment	5,029,961	5,283,769	253,808
College in the Classroom Subsidy	-	1,500	1,500
Special Education	53,899	64,039	10,140
Local Effort Assistance	635,239	666,474	31,235
<b><i>Total State General Purpose Revenue</i></b>	<b><i>5,719,099</i></b>	<b><i>6,015,782</i></b>	<b><i>296,684</i></b>
<b><i>Total Revenue from Other Districts</i></b>			
CVA Partner Districts - Regular Ed	1,294,278	1,115,255	(179,023)
CVA Partner Districts - Special Ed	197,472	25,836	(171,635)
Transportation (Loon Lake Non-To/From)	7,000	7,000	-
<b><i>Total Revenue from Other Districts</i></b>	<b><i>1,498,750</i></b>	<b><i>1,148,091</i></b>	<b><i>(351,007)</i></b>



# 2016/17 General Fund

## Expenditures - \$9,856,059

Salaries & Wages	4,838,057.00	49.92%	4,836,426.00	49.07%	(1,631.00)
Benefits	2,045,419.00	21.11%	2,010,747.00	20.40%	(34,672.00)
<b>Total Payroll Costs</b>	<b>6,883,476.00</b>	<b>71.03%</b>	<b>6,847,173.00</b>	<b>69.47%</b>	<b>(36,303.00)</b>
Supplies, Instructional Resources, Minor Equipment	1,617,081.00	16.69%	1,710,726.00	17.36%	93,645.00
Purchased Services	1,125,473.00	11.61%	1,224,617.00	12.43%	99,144.00
Travel	56,984.00	0.59%	65,543.00	0.67%	8,559.00
Capital Outlay	8,000.00	0.08%	8,000.00	0.08%	0.00
<b>TOTAL</b>	<b>9,691,014</b>	<b>100.00%</b>	<b>9,856,059</b>	<b>100.00%</b>	<b>165,045</b>

### Overview of Expenditures by Object

- Salaries/Wages: Nominal Change – Although there is a 1.80% COLA, total ftes will decrease slightly. Additionally, for the most part, new staff filling vacated positions and the staff filling new positions will be lower on the salary scales.
- Benefits: (1) Total fte will decrease slightly; (2) some part-time positions will have fewer hours meaning lower percentage of medical benefit allocation.
- Supplies: Increase of \$93,645 is broken down as follows: (1) Approximated \$45,000 for curriculum costs primarily associated with increased enrollment at CVA and Paideia; (2) \$15,000 for IT hardware replacement and; (3) \$33,000 additional fuel costs due to projected increase in fuel prices.
- Services: Decreases in areas such as special ed contracted services, annual non-high payment, professional development services and, technology expenses are more than offset by increases in the areas of instructional software, CVA public relations and, earmark of funds for April, 2017 apportionment recapture.
- Travel: Increase represents travel associated with professional development.





# 2016/17 General Fund

EXPENDITURES - \$9,856,059

EXPENDITURES BY PROGRAM GROUPS					
	2015-16 Budget	% of Total	2016-17 Budget	% of Total	Difference from 2015-16
Regular Instruction	\$5,123,305.00	52.87%	\$5,444,509.00	55.24%	\$321,204.00
Special Education	\$934,237.00	9.64%	\$710,666.00	7.21%	(\$223,571.00)
Compensatory Education	\$241,129.00	2.49%	\$211,371.00	2.14%	(\$29,758.00)
Other Instructional Programs	\$6,090.00	0.06%	\$11,959.00	0.12%	\$5,869.00
Community Services	\$754,603.00	7.79%	\$817,775.00	8.30%	\$63,172.00
Support Services	\$2,631,650.00	27.16%	\$2,659,779.00	26.99%	\$28,129.00
<b>TOTALS</b>	<b>\$9,691,014.00</b>	<b>100.00%</b>	<b>\$9,856,059.00</b>	<b>100.00%</b>	<b>\$165,045.00</b>

## Overview of Expenditures by Program –

- Regular Instruction expenditures are tied directly to basic education funding. These expenditures are attributable to Valley School, Paideia and Columbia Virtual Academy. Higher curriculum expenses associated with increased enrollment; addition of classrooms to Valley School; increase in professional development coded to basic education.
- Special education expenditures will be significantly less in 2016-17 as CVA partners will begin providing special ed instruction for their special ed students and as staffing changes at Valley School will result in reduced salary/benefit allocation to special education.
- Compensatory Education Programs include Title I-A, Rural & Low Income Schools, LAP, Highly Capable and other State special and pilot programs, including National Board Certified teacher bonuses. One less NBCT in 2016-17 represents \$12k of the decrease. Remainder of decrease due to reduced Title I-A grant revenue meaning that staff expenses formerly coded to Title I-A were moved under basic education.
- Community Services include the Valley Early Learning Program and VL Transport Center Cooperative. VELC expenditures are budgeted to be approximately \$34k higher due to increased enrollment and costs associated with addition of another classroom. Remainder of increase is associated with VL Transport Center (i.e., projected higher fuel prices).
- District level support expenditures are comprised of pupil transportation, food services and district office expenditures. (1) A \$46k net increase in district level expenditures is primarily due to the net effect of earmarking \$75k associated with apportionment recapture set for April 2017. (2) Food service expenditures are approximately \$8k higher due to higher budgeted enrollment compared to 2015-16. (3) Pupil transportation expenditures are budgeted to be \$26k lower as projected higher fuel prices will be more than offset by reduced personnel costs (i.e., vacant half-time mechanic position will not be refilled and consolidation/reconfiguration of certain bus routes) and lower repair costs to reflect actual 2015-16 level (less than originally budgeted in 2015-16).



# 2016/17 General Fund

Teaching Activities	\$3,723,803	38.43%	\$3,863,916	39.20%	\$140,113
Teaching Support	\$1,680,083	17.34%	\$1,691,989	17.17%	\$11,906
Other Supportive Activities	\$2,146,350	22.15%	\$2,170,194	22.02%	\$23,844
Building Administration	\$699,787	7.22%	\$777,477	7.89%	\$77,690
Central Administration	\$1,440,991	14.87%	\$1,352,483	13.72%	(\$88,508)
<b>TOTALS</b>	<b>\$9,691,014</b>	<b>100.00%</b>	<b>\$9,856,059</b>	<b>100.00%</b>	<b>\$165,045</b>

## ***Overview of Expenditures by Activity –***

- Teaching & Teaching Support Activities combined comprise 56.37% of total expenditures, up from 55.77% in 2015-16.
- Other Support Activities (Childcare, Food Svc, Pupil Transportation, Facilities, IT, VL Transport Cooperative)
- Building Administration (Principals Office) – Increase primarily due to COLAs, higher budgeted professional development and service costs (e.g., copier costs)
- Central Administration (Board, Superintendent, Business Office, HR, Public Relations, *plus supervisory/lead staff in the following teaching and support areas: special ed, curriculum coach, food services, pupil transportation and facilities.*)



# 2016/17 General Fund

## THE BIG PICTURE - TOTAL DISTRICT REVENUE AND EXPENSE BY PROGRAM

2016-17 BUDGET SUMMARY BY PROGRAM	Revenue	Payroll	MSOCs	Indirects	Total Expense	2016-17 Revenue minus Expense	2015-16 Revenue minus Expense Comparison
Program 0100 - Valley School	1,353,718.11	1,728,300.93	185,614.00		1,913,914.93	(560,196.82)	(469,370.00)
Program 0107 - Paideia Basic Ed	1,037,131.49	700,234.18	112,371.00		812,605.18	224,526.31	202,067.00
Program 02 - CVA-Valley (Apportionment Revenue)	2,892,919.51	1,194,085.31	563,551.19		1,757,636.49	1,135,283.02	1,255,356.00
Program 02 - CVA-Central (Partner Revenue)	1,115,254.73	342,783.77	617,569.81		960,353.59	154,901.15	215,034.00
Program 2100 - State Sped - Valley School	228,516.29	221,048.88	22,179.00		243,227.88	(14,711.59)	(112,760.00)
Program 2103 - State Sped - CVA (Incl Ptnr Rev)	294,678.82	223,081.59	64,209.00		287,290.59	7,388.23	25,969.00
Program 2107 - State Sped - PHS	26,884.27	12,772.69	300.00		13,072.69	13,811.58	20,127.00
Program 2188 - State Sped - VELC	58,538.40	56,000.88	6,095.00		62,095.88	(3,557.48)	(8,323.00)
Program 22 - State Sped - 0-2 yr old	1,464.78	1,499.44	-		1,499.44	(34.66)	3,043.00
Program 24 - Federal Sped (IDEA-B)	112,247.00	93,424.59	10,055.00	8,766.99	112,246.58	0.42	9,055.00
Program 51 - Title I	91,175.00	71,167.58	13,375.00	7,191.50	91,734.08	(559.08)	11,838.00
Program 52 - Title II-A & RLIS	27,850.00	3,838.82	21,525.00	2,299.54	27,663.36	186.64	1,175.00
Program 55 - LAP	104,377.40	92,013.82	6,450.00		98,463.82	5,913.58	(24,287.00)
Program 58 - State Special/Pilot Prog	3,500.00	-	3,000.00		3,000.00	500.00	(40.00)
Program 74 - Highly Capable	7,180.57	1,957.31	5,001.00		6,958.31	222.26	529.00
Program 79 - Social/Emotional Lrng Grant	-	-	5,000.00		5,000.00	(5,000.00)	n/a
Program 88 - VELC	345,214.05	317,172.05	46,274.00		363,446.05	(18,232.00)	(68,648.00)
Program 89 - VL Transport Ctr	456,620.42	20,182.38	434,149.06		454,331.44	2,288.99	14,855.00
Program 97 - Districtwide		1,205,247.03	629,349.00	(18,258.03)	1,816,338.00	(1,816,338.00)	(1,723,750.00)
Program 98 - Food Services	135,900.00	109,332.06	64,472.60		173,804.66	(37,904.66)	(47,280.00)
Program 99 - Pupil Transportation	624,198.00	453,029.58	198,345.91		651,375.49	(27,177.49)	(35,378.00)
Levy and Timber Taxes	154,490.00				-	154,490.00	154,022.00
Levy Equalization	666,474.00				-	666,474.00	635,239.00
Other (EWU lease, gifts/donations, e-rate, etc.)	66,811.00				-	66,811.00	9,216.00
<b>TOTALS</b>	<b>9,805,143.85</b>	<b>6,847,172.89</b>	<b>3,008,885.57</b>	<b>-</b>	<b>9,856,058.46</b>	<b>(50,914.61)</b>	<b>67,689.00</b>



# 2016/17 General Fund

## BUDGETED BEGINNING FUND BALANCE BREAKDOWN

<b>BUDGETED BEGINNING FUND BALANCE</b>	
Restricted (carry over, sped infant/toddler)	614
Nonspendable (prepaid expenses and food inventory)	220,818
Committed (VL Transport)	37,600
Assigned to Contingencies	106,000
Assigned to Other Capital Projects	35,000
Assigned to Other Purposes	210,000
Unassigned	310,908
<b>TOTAL</b>	<b>920,940</b>



# 2016/17 General Fund

## FUND BALANCE SUMMARY

	2016-2017
Total Estimated Beginning Fund Balance	\$920,940
Revenue	\$9,805,143
Expense	\$9,856,059
Interfund Transfer	\$0
Total Ending Fund Balance	\$870,024 8.83%



# 2016/17 Capital Projects Fund

## EXPENDITURE SUMMARY

- Healthy Kids Grant: \$128,196
- Additional Paideia Portable: \$80,000



# 2016/17 Capital Projects Fund

## FUND BALANCE SUMMARY

	2016/17
Total Estimated Beginning Fund Balance	\$108,782
Revenue	\$128,306
Expense	\$208,196
Interfund Transfer	\$0
Total Ending Fund Balance	\$28,892



## 2016/17 Debt Service Fund

	2016/17
Total Estimated Beginning Fund Balance	\$221,973
Revenue	\$300,841
Expense	\$340,351
Interfund Transfer	\$0
Total Ending Fund Balance	\$182,463

- Routine annual bond principal and interest payments





# 2016/17 ASB Fund

## EXPENDITURE SUMMARY

- Usual Expenditures:
  - Cost of 8<sup>th</sup> grade trip
  - Pep Club fund raising supplies
  - Drama Club – productions



# 2016/17 ASB Fund

## FUND BALANCE SUMMARY

	2016/17
Total Estimated Beginning Fund Balance	\$38,376
Revenue	\$11,500
Expense	\$24,460
Interfund Transfer	\$0
Total Ending Fund Balance	\$25,416



# 16/17 Transportation Vehicle Fund

	2016/17
Total Estimated Beginning Fund Balance	\$214,754
Revenue	\$60,175
Expense	\$155,625
Interfund Transfer	\$0
Total Ending Fund Balance	\$119,304

Bus ordered in Spring, 2016 will be delivered and purchased in September, 2016