



2017-2018

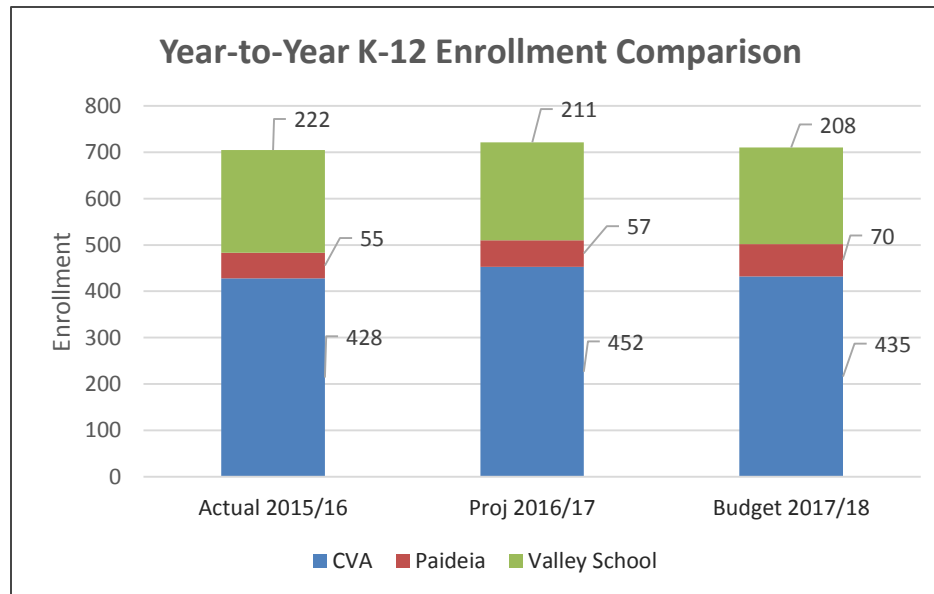




Enrollment

AAFTE 713

- **Down 7 ftes from actual 2016-2017**
 - Valley School – 208 (*down 3*)
 - Paideia High School 70 (*up 13*)
 - CVA-Valley – 435 (*down 17*)





Enrollment

Valley Early Learning Center

Total 48 Children with the continuation of its third preschool classroom:

- Toddlers: 6 children
- Preschoolers: 36 children
- School-age (before/after school): 6 children



Enrollment

SPECIAL SERVICES 2017-2018 ENROLLMENT

99 Students Compared to 92 Actual (86 Budgeted) in 2016-17

- Valley Early Learning Center 3 – 5 year olds: 8
- Valley School K-8: 36
- Paideia High School: 15
- CVA-Valley: 40



2017-2018 General Fund

STAFFING -

- **43.56 Certificated FTEs compared to 43.36 FTEs budgeted in 2016-17**
 - Net change resulting from:
 - Addition of 0.50 staff fte at Paideia due to increased enrollment;
 - Reduction of 0.50 staff fte at Valley School due to decreased enrollment;
 - Increase of 0.31 staff fte at Paideia to accommodate increased special education enrollment;
 - Reallocate Paideia Principal's time from 66.7/33.3 Principal/Teacher to 80.0/20.0 Principal/Teacher;

- **49.55 Classified FTEs compared to 51.44 FTEs in 2016-17**
 - Decrease 1.0 staff fte at district office level;
 - Slight decrease in parapro time and food services time partially offset by increased bus driver time;
 - NOTE: Due to State definitions of 'teaching', VELC teachers are included within the Classified Staff category.



2017-18 General Fund

REVENUE - \$10,042,026

- Revenue Comparison by Category***

REVENUE CATEGORY	2016-17 Budget	2017-18 Budget	Difference
Taxes	154,490.00	154,490.00	0.00
Local Revenue	206,642.00	146,663.00	(59,979.00)
State General Purpose Revenue	6,015,782.00	6,162,131.00	146,349.00
State Special Purpose Revenue	1,451,498.00	1,644,831.00	193,333.00
Federal Revenue	372,021.00	380,940.00	8,919.00
Revenue from Other Districts	1,148,091.00	1,145,274.00	(2,817.00)
Other Community Service (VL Transport)	456,620.00	407,697.00	(48,923.00)
	9,805,144.00	10,042,026.00	236,882.00



2017-18 General Fund

Notable Year-to-Year Revenue Changes

	<i>2016-17 Budget</i>	<i>2017-18 Budget</i>	<i>Difference</i>
Local Revenue	206,642	146,663	(59,979)

- Play scape placeholder of \$25k in last two budgets not included in 2017-18 Budget. (NOTE: Corresponding \$25k expenditure not included as it has been in the last two budgets.
- E-Rate discount previously received in the form of an annual reimbursement check was converted to monthly discounts on phone bills. Additionally, 2016-17 budget included E-Rate reimbursement of \$16k for communication /network hardware which will not be repeated in 2017-18.



2017-18 General Fund

Notable Year-to-Year Revenue Changes – Cont'd

STATE GENERAL PURPOSE REVENUE			
	2016-17 Budget	2017-18 Budget	Difference
Apportionment	5,283,769	5,313,188	29,419
College in the High School Subsidy	1,500	4,940	3,440
Special Education	64,039	92,508	28,469
Local Effort Assistance	666,474	751,495	85,021
Total State General Purpose Revenue	6,015,782	6,162,131	146,349

- Higher BEA Rate driven primarily by increased benefits costs, more than offsets slightly lower budgeted enrollment.
- Budget for 2017-18 CiHS more closely aligns with actual experience in 2016-17 which is expected to be similar.
- Increased Special Ed enrollment, as well as higher Sped BEA rate will result in higher State Special Ed revenue – both General Purpose & Special Purpose.
- LEA – District’s matching rate increased from 4.561 to 5.093 as assessed property values decreased slightly while increasing in property-rich areas of the state.



2017-18 General Fund

Notable Year-to-Year Revenue Changes – Cont'd

STATE SPECIAL PURPOSE REVENUE			
	2016-17 Budget	2017-18 Budget	Difference
Special Education	518,742	618,208	99,466
Learning Assistance Program (LAP)	104,377	134,937	30,559
Highly Capable	7,181	15,708	8,528
Pupil Transportation	624,198	641,523	17,325
ECEAP	122,703	151,410	28,707
Working Connections & Early Achievers	65,047	73,519	8,472
Net State Food Svc & Other Misc.	9,246	9,522	276
Total State Special Purpose Revenue	518,742	618,208	193,333

- Increased Special Ed enrollment, as well as higher Sped BEA rate will result in higher State Special Ed revenue – both General Purpose & Special Purpose.
- LAP – Increased funding associated with 1.1 hrs of additional instructional time per week for students in high poverty schools.



2017-18 General Fund

Notable Year-to-Year Revenue Changes – Cont'd

Changes in State Special Purpose Revenue – Cont'd

- Highly Capable – Increased funding to cover 5.0% of enrolled students (previously 2.314%).
- ECEAP – Increase in number of contracted slots through Rural Resources.
- Working Connections and Early Achievers – Larger number of students covered by WCCC. This increase is partially offset by a budgeted reduction in private pay tuition.



2017-18 General Fund

Notable Year-to-Year Revenue Changes – Cont'd

	<i>2016-17 Budget</i>	<i>2017-18 Budget</i>	<i>Difference</i>
Other Community Services	456,620	407,697	(48,923)
<i>Total Other Community Services Revenue</i>	<i>456,620</i>	<i>407,697</i>	<i>(48,923)</i>

- Other Community Services refers to the VL Transport Center Cooperative.
 - Fuel sale volume is expected to remain near 2016-17 levels and a large spike in fuel prices is not projected as it has been the past few years.



2017-18 General Fund

Expenditures - \$10,067,293

Expenditure Comparison by Object					
	2016-17 Budget	% of Total	2017-18 Budget	% of Total	Difference
Salaries & Wages	4,836,426	49.1%	4,884,418	48.5%	47,992
Benefits	2,010,747	20.4%	2,178,423	21.6%	167,676
Total Payroll Costs	6,847,173	69.5%	7,062,841	70.2%	215,668
Supplies, Instructional Resources, Minor Equipment	1,710,726	17.4%	1,120,204	11.1%	(590,522)
Purchased Services	1,224,614	12.4%	1,798,457	17.9%	573,843
Travel	65,543	0.7%	65,430	0.6%	(113)
Capital Outlay	8,000	0.1%	20,361	0.2%	12,361
TOTAL	9,856,056	100.0%	10,067,293	100.0%	211,237

Overview of Expenditures by Object

- Salaries/Wages: Nominal change primarily the result of staff moving up a level on respective salary scales;
- Benefits: (1) Medical benefit allocation will increase from \$780/mo in 2016-17 to \$820/mo in 2017-18; (2) Retirement rates increase by 1.90% on classified gross wages and 2.07% on certificated gross wages;



2017-18 General Fund

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Overview of Objects of Expenditure – Continued

Supplies: (1) Approximately \$525,000 due to change in coding certain CVA instructional resources from physical supplies to professional services as software licenses are involved. Hence, the offsetting increase in Professional Services; (2) Approximately \$18,000 was budgeted and spent in 2016-17 primarily for scheduled replacement of certain IT network equipment. No such major replacements planned for 2017-18; (3) Approximately \$40,000 less in fuel costs as prices are budgeted to be similar to current levels without significant spikes as budgeted the past several years.

Services: (1) Coding change related to CVA Instructional Resources as noted under ‘Supplies’ above; (2) Higher special ed enrollment will result in increased costs of \$12,000 for therapy services; (3) \$10,000 increase related to contracted instructional services at Valley School and fees to CWU and EWU for CiHS; (4) \$16,000 related to instructional staff professional development.



2017-18 General Fund

Expenditure Comparison by Program					
	2016-17 Budget	% of Total	2017-18 Budget	% of Total	Difference
Regular Instruction	5,444,509	55.2%	5,533,437	55.0%	88,928
Special Education	710,666	7.2%	762,414	7.6%	51,748
Compensatory Education	211,371	2.1%	266,753	2.6%	55,382
Other Instructional Programs	11,959	0.1%	12,100	0.1%	141
Community Services	817,775	8.3%	816,945	8.1%	(830)
Support Services	2,659,779	27.0%	2,675,644	26.6%	15,865
TOTAL	9,856,059	100.0%	10,067,293	100.0%	211,234

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.
- Special Education expenses will be higher in due to the budgeted increase in special education enrollment.
- Compensatory Education Programs include Title I-A, Title II-A, Title IV-A (new), Rural & Low Income Schools, LAP, Highly Capable and other State special and pilot programs.
- Community Services include the Valley Early Learning Program and VL Transport Center Cooperative. VELC expenditures are budgeted to increase \$45,000 with \$42,000 of the increase due to higher payroll costs while budgeted expenses for the VL cooperative are budgeted to decrease by \$46,000 due to lower budgeted fuel prices compared to the previous year's budget.
- District level support expenditures are comprised of pupil transportation, food services and district level expenditures. At the district level and for the food services program, expenses are budgeted to be \$28,000 and \$6,000 less respectively while pupil transportation costs are budgeted to increase by \$49,000 due to additional routes associated with skills center transportation, a midday special ed route at Valley School and routes to transport Paideia students Monday mornings (no 1-hr late start).



2017-18 General Fund

Expenditure Comparison by Activity

	2016-17 Budget	% of Total	2017-18 Budget	% of Total	Difference
Teaching Activities	3,863,916	39.2%	3,956,353	39.3%	92,437
Teaching Support	1,691,989	17.2%	1,750,408	17.4%	58,419
Other Supportive Activities	2,170,194	22.0%	2,115,167	21.0%	(55,027)
Building Administration	777,477	7.9%	902,030	9.0%	124,553
Central Administration	1,352,483	13.7%	1,343,335	13.3%	(9,148)
TOTAL	9,856,059	100.0%	10,067,293	100.0%	211,234

Overview of Expenditures by Activity –

- As a combined percentage, Teaching & Teaching Support Activities are budgeted to be 56.7% of total district expenses in 2017-18 – only a 0.3% difference from 2016-17. made up almost the same percentage of total expenditures as in 2016-17. The net year-to-year increase totals \$151k. The majority of the increase attributable to payroll costs however,
- Other Support Activities (Food Svc, Pupil Transportation, Facilities, IT, VL Transport Center Cooperative). Increases in food services and pupil transportation are more than offset by decreased costs which are primarily associated with lower projected fuel costs for VL Transport Center Cooperative.
- Building Administration (Principals Office) – The majority of the increase was due to creation of the Asst. Principal position at CVA which had formerly been a position considered as instructional and was coded under ‘Teaching Activities’. Additionally, the Paideia Principal/Teacher position was formerly split 67%/33% as principal/teacher. With the growth of Paideia, the position will be split 805/20% beginning in 2017-18. Lastly, general increases in benefits costs and moving on the salary scale for staff already coded to this category, will contribute to increased cost in the area.
- 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* – Increases in benefits costs and staff movement on salary scales will be more than offset by reduction of one position and reduction of salary in another position, both at the district office level.



2017-18 General Fund

BUDGETED BEGINNING FUND BALANCE BREAKDOWN

GL #830 - Reserved for Prepaid Expenditures	231,500
GL #840 - Ending USDA Food Inventory	972
GL #870 - VL Transport Replcmt/Repair Reserve (per board resolution)	42,400
GL #875 - Audit Recapture	105,000
GL #884 - Facilities Major Repairs/Replacement Reserve	128,983
GL #888 - Amt Returned from ESD (Future Unemplmt Costs)	96,178
GL #890 - Unreserved	172,384
2017-18 - Estimated Beginning Fund Balance	777,417



2017-18 General Fund

BUDGETED FUND BALANCE SUMMARY

	2017-2018
Total Estimated Beginning Fund Balance	\$777,417
Revenue	\$10,042,026
Expense	\$10,067,293
Interfund Transfer	\$0
Total Ending Fund Balance	\$752,150 7.47%



2017-18 Capital Projects Fund

No 2017-18 CPF Budget –

Paideia Portable project, scheduled for completion in August, 2017 will significantly drawdown the CPF fund balance.



2017-18 Capital Projects Fund

FUND BALANCE SUMMARY

	2015/16
Total Estimated Beginning Fund Balance	\$5,000
Revenue	\$0
Expense	\$0
Interfund Transfer	\$0
Total Ending Fund Balance	\$5,000



2017-18 Debt Service Fund

	2017-18
Total Estimated Beginning Fund Balance	\$182,976
Revenue	\$292,073
Expense	\$283,197
Interfund Transfer	\$0
Total Ending Fund Balance	\$191,852

- Routine annual bond principal and interest payments



2017-18 ASB Fund

REVENUE & EXPENDITURE SUMMARY

- Revenue from the usual sources:
 - Annual Fund Run event
 - Drama (donations received at productions, holiday sales of poinsettas and Easter lilies)
 - Yearbook Sales
 - Pep Club fundraisers (T-shirt sales, goodie sales, Valentines Day flower/candy grams, etc.)

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



2017-18 ASB Fund

FUND BALANCE SUMMARY

	2017-18
Total Estimated Beginning Fund Balance	\$39,174
Revenue	\$10,800
Expense	\$13,250
Interfund Transfer	\$0
Total Ending Fund Balance	\$36,724



2017-18 Transportation Vehicle Fund

	2017-18
Total Estimated Beginning Fund Balance	\$169,926
Revenue	\$60,900
Expense	\$122,550
Interfund Transfer	\$0
Total Ending Fund Balance	\$108,276

The District will receive its final depreciation payment on Bus #11 this August. A new bus will be purchased in September, 2017 with depreciation payments to begin August, 2018. This practice allows the District to maintain a viable fleet replacement program solely using State-funded depreciation revenue to purchase its buses.