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Stevenson-Carson School District 2018-2019FY Budget Workshop 6/28/18

DRAFT

General Fund

2018-2019 Operating Budget

Projected Beginning Fund Balance: \$ 1,623,053

Revenues/Other

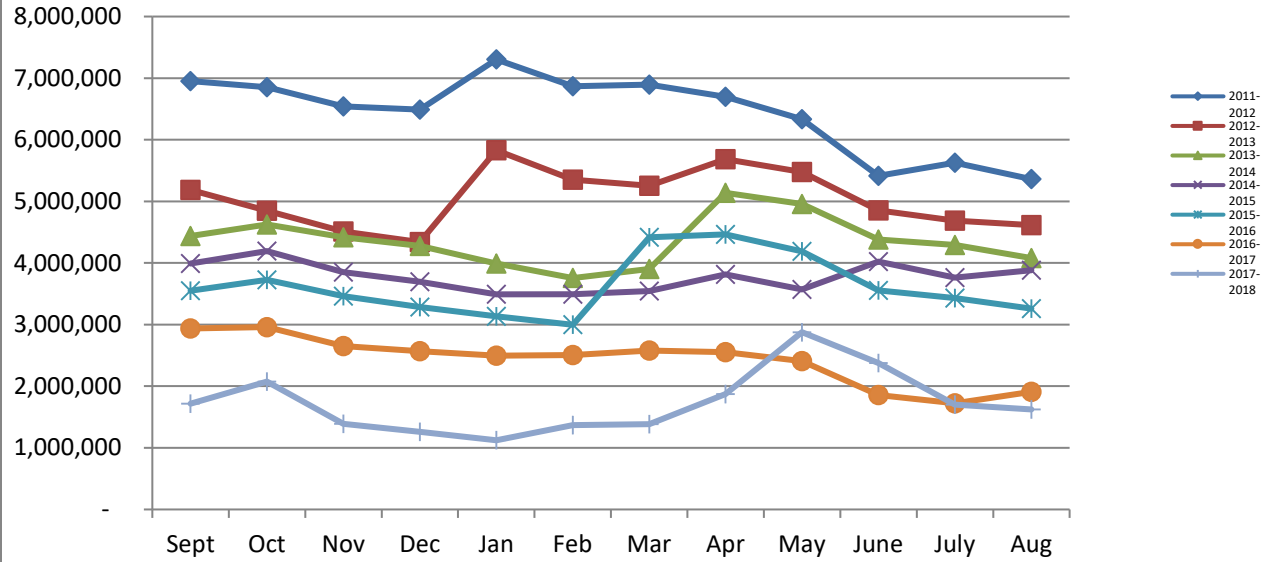
Financing Sources	1718FY Budget	1819FY Budget	Difference
Local Taxes	\$ 1,489,600	\$ 1,530,000	\$ 40,400
Local Support NonTax	\$ 468,834	\$ 275,590	\$ (193,244)
State, General Purpose	\$ 6,337,769	\$ 7,272,087	\$ 934,318
State, Special Purpose	\$ 2,030,997	\$ 2,374,671	\$ 343,674
Federal Gen/Special Purp	\$ 976,955	\$ 2,293,731	\$ 1,316,776
Revenues, Other Entities	\$ 490,811	\$ 663,736	\$ 172,925
Total	\$ 11,794,966	\$ 14,409,815	\$ 2,614,849

Expenditures	1718FY Budget	1819FY Budget	Difference
Regular Instruction	\$ 6,265,874	\$ 7,399,845	\$ 1,133,971
Special Ed Instruction	\$ 1,281,242	\$ 1,507,934	\$ 226,692
Vocational Ed Instruction	\$ 289,687	\$ 428,110	\$ 138,423
Compensatory Instruction	\$ 920,126	\$ 1,042,112	\$ 121,986
Other Instructional Prog	\$ 427,199	\$ 1,091,556	\$ 664,357
Support Services	\$ 2,774,890	\$ 2,940,258	\$ 165,368
Total	\$ 11,959,018	\$ 14,409,815	\$ 2,450,797
Net Position	\$ (164,052)	\$ -	\$ 164,052

Projected Ending Fund Balance: \$ 1,623,053

- 2011-2012 Ending Fund Balance = \$5,361,037
- 2012-2013 Ending Fund Balance = \$4,617,451
- 2013-2014 Ending Fund Balance = \$4,079,055
- 2014-2015 Ending Fund Balance = \$3,884,004
- 2015-2016 Ending Fund Balance = \$3,366,166
- 2016-2017 Ending Fund Balance = \$1,911,202
- 2017-2018 Est. Ending Fund Balance = \$1,623,053

General Fund Balance (Includes \$204,000 Set Aside)

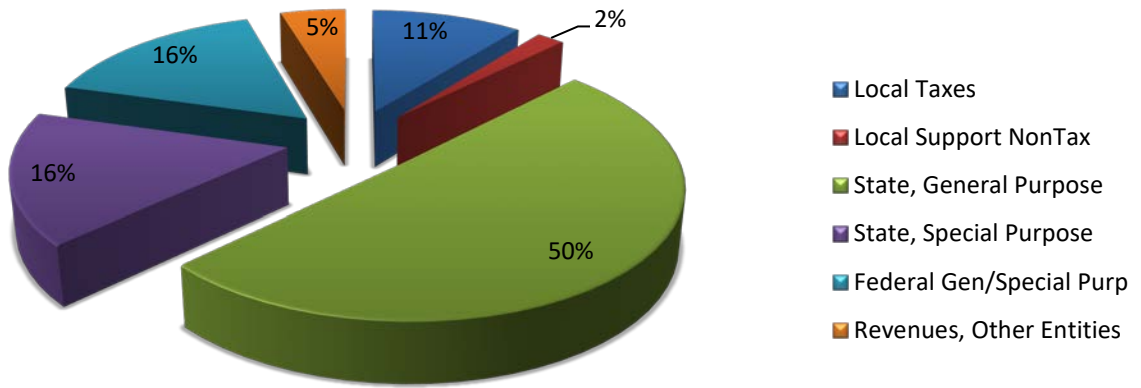


Revenues

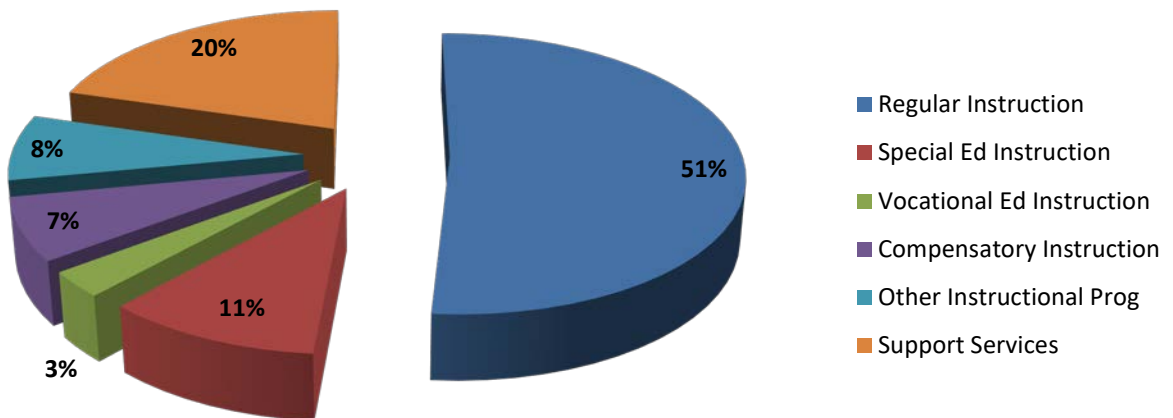
18-19 FY Revenue Budget = \$14,409,815

66.9% - State Funding – Apportionment, Transportation, Grants	\$ 9,646,758
15.9% - Federal Funding – Special Education, Grants	\$ 2,293,731
17.1% - Local Funding – Levy, Local Fees, Other Entities	\$ 2,469,326

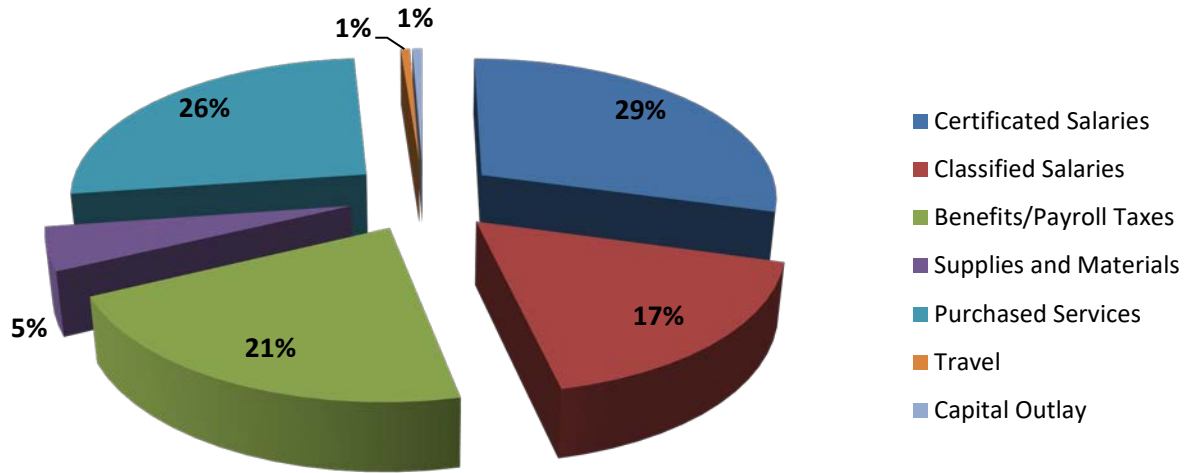
General Fund Revenue Sources Fiscal YR 2018-2019



General Fund Expenditures Fiscal YR 2018-2019



**General Fund Expenditures by Object Code
Fiscal YR 2018-2019**



Expend by Object Code	1718FY Budget	1819FY Budget	Difference
Certificated Salaries	\$ 3,471,968	\$ 4,222,589	\$ 750,621
Classified Salaries	\$ 2,238,644	\$ 2,489,678	\$ 251,034
Benefits/Payroll Taxes	\$ 2,659,339	\$ 3,066,419	\$ 407,080
Supplies and Materials	\$ 618,828	\$ 698,762	\$ 79,934
Purchased Services	\$ 2,854,814	\$ 3,756,792	\$ 901,978
Travel	\$ 85,927	\$ 84,494	\$ (1,433)
Capital Outlay	\$ 28,498	\$ 90,081	\$ 61,583
Total	\$ 11,958,018	\$ 14,408,815	\$ 2,450,797

Enrollment

STEVENSON-CARSON SCHOOL DISTRICT - ENROLLMENT TRENDS BY GRADE										
(No differentiation for School)										
	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded				3 yr avg.			
Grade	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	% of Chg	2017-18	2018-19	
			As of 5/2018			*As of 3/2018		3 YR AVG	BUDGET	
Kinder	63.10	71.90	62.56	93.34%	113.95%	87%	-1.90%	61.37	60.00	
1	64.22	69.40	76.22	47.50%	109.98%	106%	-12.17%	66.94	73.00	
2	68.00	69.52	67.33	97.14%	108.25%	97%	0.80%	67.87	77.00	
3	64.90	68.71	66.00	89.30%	101.04%	95%	-4.91%	62.76	68.00	
4	68.73	70.80	68.00	92.13%	109.09%	99%	0.06%	68.04	64.00	
5	59.80	71.64	67.89	106.63%	104.23%	96%	2.25%	69.42	67.00	
6	51.40	58.57	63.33	90.33%	97.94%	88%	-7.77%	58.41	72.00	
7	68.50	50.60	61.33	102.18%	98.44%	105%	1.78%	62.42	59.00	
8	74.20	70.30	49.56	103.86%	102.63%	98%	1.48%	50.29	68.00	
9	86.11	73.60	84.67	115.51%	99.19%	120%	11.71%	94.59	51.00	
10	79.40	85.65	64.22	98.85%	99.47%	87%	-4.81%	61.13	91.00	
11	77.56	69.72	75.11	89.62%	87.81%	88%	-11.62%	66.38	54.00	
12	54.47	72.06	76.00	91.78%	92.91%	109%	-2.10%	74.40	60.00	
Total FTE	880.39	902.46	882.22					864.03	864.00	Total FTE
Difference	(28.53)	22.07	(20.24)						(18.22)	Difference Bud v Act
Percent Chg.	-3.24%	2.45%	-2.29%						-2.065%	Percent Chg.
Running Start	11.85	9.01	8.73					11.29	11.00	
VOC 7-8 (Inc. Total FTE)	9.54	7.71	10.22	*ADJ For est. loss of 10% due to Minutes Change				7.14	7.00	
VOC 9-12 (Inc. Total FTE)	48.15	45.91	45.07	*ADJ For est. loss of 10% due to Minutes Change				43.44	43.00	
								Total Budgeted K-12	864.00	
								Total	11.00	
								Total Budgeted ALE	-	
								Total 1516FY Enrollment	875.00	



Stevenson-Carson School District No. 303					
2018-2019 MSOC Disclosure					
Combined 1191 MSOC from F-203					
Regular Instruction (Column A)	\$	1,031,989			
Grades 9-12 Additional (Column I)	\$	44,585			
* Total MSOC Allocation	\$	1,076,574			
** Objects of Expenditure from F-195	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$	321,773	\$ 275,339	\$ -	\$ 46,434
Object 7 - totals	\$	1,178,761	\$ 449,824	\$ -	\$ 728,937
Object 8 - totals	\$	30,325	\$ 20,875	\$ -	\$ 9,450
Object 9 - totals	\$	3,432	\$ 2,982	\$ -	\$ 450
* Total Budgeted 5-9 Expenditures	\$	1,534,291			
* Difference	\$	(457,717)			
<i>Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:</i>					
<i>(ii) For the 2016-17 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.</i>					



Capital Projects Fund

2018 – 2019 Budget

Estimated Beginning Fund Balance: \$126,446

Revenues	1718FY Budget	1819FY Budget	Difference
Local Taxes	\$ -	\$ -	\$ -
Local Support NonTax	\$ 500	\$ 500,500	\$ 500,000
State, General Purpose	\$ -	\$ -	\$ -
State, Special Purpose	\$ 350,000	\$ 178,186	\$ (171,814)
Federal Gen/Special Purp	\$ -	\$ -	\$ -
Revenues, Other Entities	\$ -	\$ -	\$ -
Total	\$ 350,500	\$ 678,686	\$ 328,186

Expenditures	1718FY Budget	1819FY Budget	Difference
10 Sites	\$ -	\$ 154,800	\$ 154,800
20 Buildings	\$ -	\$ 106,746	\$ 106,746
30 Equipment	\$ 44,794	\$ 76,686	\$ 31,892
40 Energy	\$ 596,000	\$ 340,454	\$ (255,546)
50 Sales & Lease EXP	\$ -	\$ -	\$ -
60 Bond Insurance EXP	\$ -	\$ -	\$ -
90 Debt	\$ -	\$ -	\$ -
Total	\$ 640,794	\$ 678,686	\$ 37,892
Net Position	\$ (290,294)	\$ -	\$ 290,294

Projected Ending Fund Balance: \$126,446

Associated Student Body Fund

2018 – 2019 Budget

Estimated Beginning Fund Balance: \$138,987

Revenues	1718FY Budget	1819FY Budget	Difference
1000 General Student Body	\$ 39,550	\$ 64,200	\$ 24,650
2000 Athletics	\$ 79,981	\$ 93,000	\$ 13,019
3000 Classes	\$ 8,580	\$ 5,700	\$ (2,880)
4000 Clubs	\$ 52,150	\$ 94,500	\$ 42,350
6000 Private Money	\$ 2,000	\$ 4,400	\$ 2,400
Total	\$ 182,261	\$ 261,800	\$ 79,539
Expenditures	1718FY Budget	1819FY Budget	Difference
1000 General Student Body	\$ 45,100	\$ 59,550	\$ 14,450
2000 Athletics	\$ 82,930	\$ 88,150	\$ 5,220
3000 Classes	\$ 9,300	\$ 6,500	\$ (2,800)
4000 Clubs	\$ 60,069	\$ 112,388	\$ 52,319
6000 Private Money	\$ 5,659	\$ 4,350	\$ (1,309)
Total	\$ 203,058	\$ 270,938	\$ 67,880
Net Position	\$ (20,797)	\$ (9,138)	\$ 11,659

Projected Ending Fund Balance: \$129,849

Transportation Vehicle Fund

2018 – 2019 Budget

Estimated Beginning Fund Balance: \$180,164

Revenues/Other	1718FY Budget	1819FY Budget	Difference
Financing Sources			
Local Taxes	\$ -	\$ -	\$ -
Local Support NonTax	\$ -	\$ -	\$ -
State, General Purpose	\$ -	\$ -	\$ -
State, Special Purpose	\$ 51,192	\$ 72,907	\$ 21,715
Federal Gen/Special Purp	\$ -	\$ -	\$ -
Revenues, Other Entities	\$ -	\$ -	\$ -
Total	\$ 51,192	\$ 72,907	\$ 21,715
Expenditures	1718FY Budget	1819FY Budget	Difference
30 Equipment	\$ 109,000	\$ 180,000	\$ 71,000
60 Bond Levy Issuance	\$ -	\$ -	\$ -
90 Debt	\$ -	\$ -	\$ -
Total	\$ 109,000	\$ 180,000	\$ 71,000
Net Position	\$ (57,808)	\$ (107,093)	\$ (71,000)

Projected Ending Fund Balance: \$ 73,071