

Sequim School District 2017-18 Budget Presentation

August 17, 2017

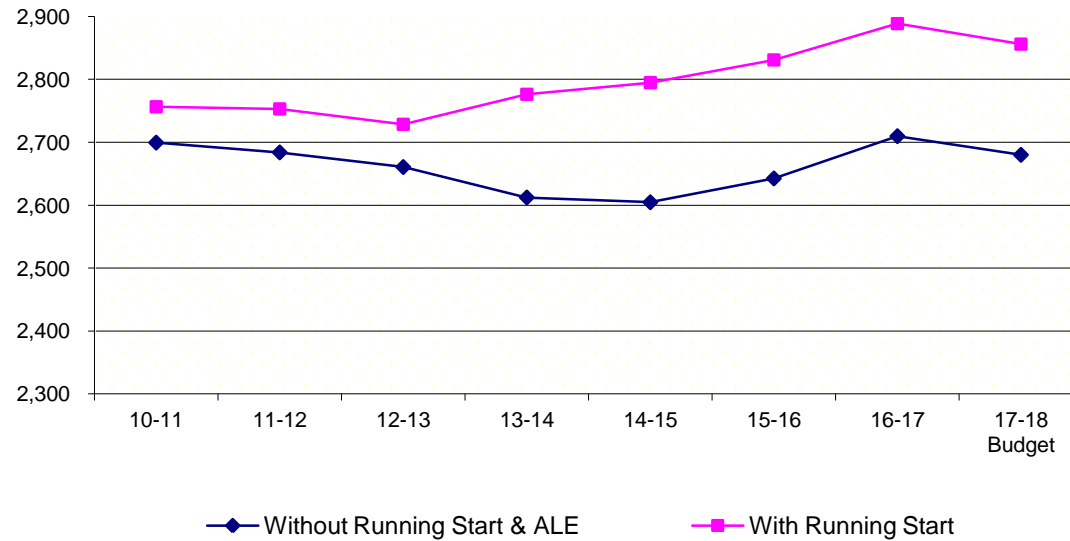


Enrollment Trend

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
Kindergarten	81	92	84	93	84	188	209	205
Grade 1	183	175	186	184	195	175	192	212
Grade 2	201	198	174	178	193	201	188	189
Grade 3	186	209	201	176	190	197	209	186
Grade 4	212	194	209	205	190	201	208	203
Grade 5	190	225	195	204	219	190	210	206
Grade 6	238	203	227	200	208	222	200	200
Grade 7	247	248	204	227	207	220	239	214
Grade 8	254	245	251	205	223	207	224	225
Grade 9	243	268	264	270	220	232	218	225
Grade 10	240	237	260	256	269	206	229	205
Grade 11	210	201	216	218	203	217	172	222
Grade 12	215	189	188	196	204	188	211	188
Subtotal	2,699	2,684	2,661	2,612	2,605	2,643	2,710	2,680
ALE	na	na	na	87	88	84	90	86
Running Start	57	69	68	77	102	104	89	90
Total K-12	2,756	2,753	2,729	2,776	2,795	2,831	2,889	2,856

Enrollment Trend

Enrollment FTE



District Funds:

General Fund

Accounts for financial resources and expenditures except those required to be accounted for in another fund. The majority of school district activity is in this fund.

Associated Student Body Fund (ASB)

Accounts for fees and fundraising activities and expenditures related to student activities that are of an optional, extracurricular nature.

Debt Service Fund

Accounts for the payment of long-term debt principal and interest.

Capital Projects Fund

Primarily used for acquisition of land and facilities, and for construction of and certain improvements to buildings.

Transportation Vehicle Fund

Accounts for state reimbursement for depreciation of transportation equipment and purchase and major repair of that equipment.

2017-18 BUDGET SUMMARY

	GF	ASB	DSF	CPF	TVF
Beginning Fund Balance	\$ 1,500,000	\$ 307,452	\$ 51,000	\$ 3,099,000	\$ 1,076,000
Revenues & Other Resources	\$ 35,009,771	\$ 660,801	\$ 80,650	\$ 369,740	\$ 204,500
Expenditures	\$ 34,956,180	\$ 813,418	\$ 85,000	\$ 3,000,000	\$ 1,250,000
Other Uses Trans Out	\$ 80,500	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expend	\$ (26,909)	\$ (152,617)	\$ (4,350)	\$ (2,630,260)	\$ (1,045,500)
Ending Fund Balance	\$ 1,473,091	\$ 154,835	\$ 46,650	\$ 468,740	\$ 30,500

Note: "OTHER FIN USES TRANS OUT" is to transfer \$80,500 to the Debt Service Fund

Fund Balance History

	Total Beginning Fund Balance	Revenues & Other Sources	<i>Note 2</i> Expenditures & Other Uses	Total Ending Fund Balance	Total Ending Fund Balance as a % of Expend	
<u>Actual</u>						
2007-08	1,885,230	23,382,049	23,113,119	2,154,161	9.32%	
2008-09	2,154,161	24,604,070	24,019,010	2,838,294	11.82%	Note 3
2009-10	2,838,294	24,395,528	24,233,554	3,000,268	12.38%	
2010-11	3,000,268	24,279,812	24,592,197	2,687,883	10.93%	
2011-12	2,687,883	24,291,980	24,297,767	2,682,096	11.04%	
2012-13	2,682,096	25,098,706	25,703,388	2,077,414	8.08%	
2013-14	2,077,414	26,699,566	26,735,706	2,041,274	7.64%	
2014-15	2,041,274	27,745,624	27,796,115	1,990,783	7.16%	
2015-16	1,990,783	29,991,671	30,054,234	1,929,870	6.42%	
16-17 Original Budget	2,229,600	31,293,906	31,599,842	1,923,664	6.09%	<i>Note 1</i>
17-18 Budget	1,500,000	35,006,771	35,036,680	1,470,090	4.20%	

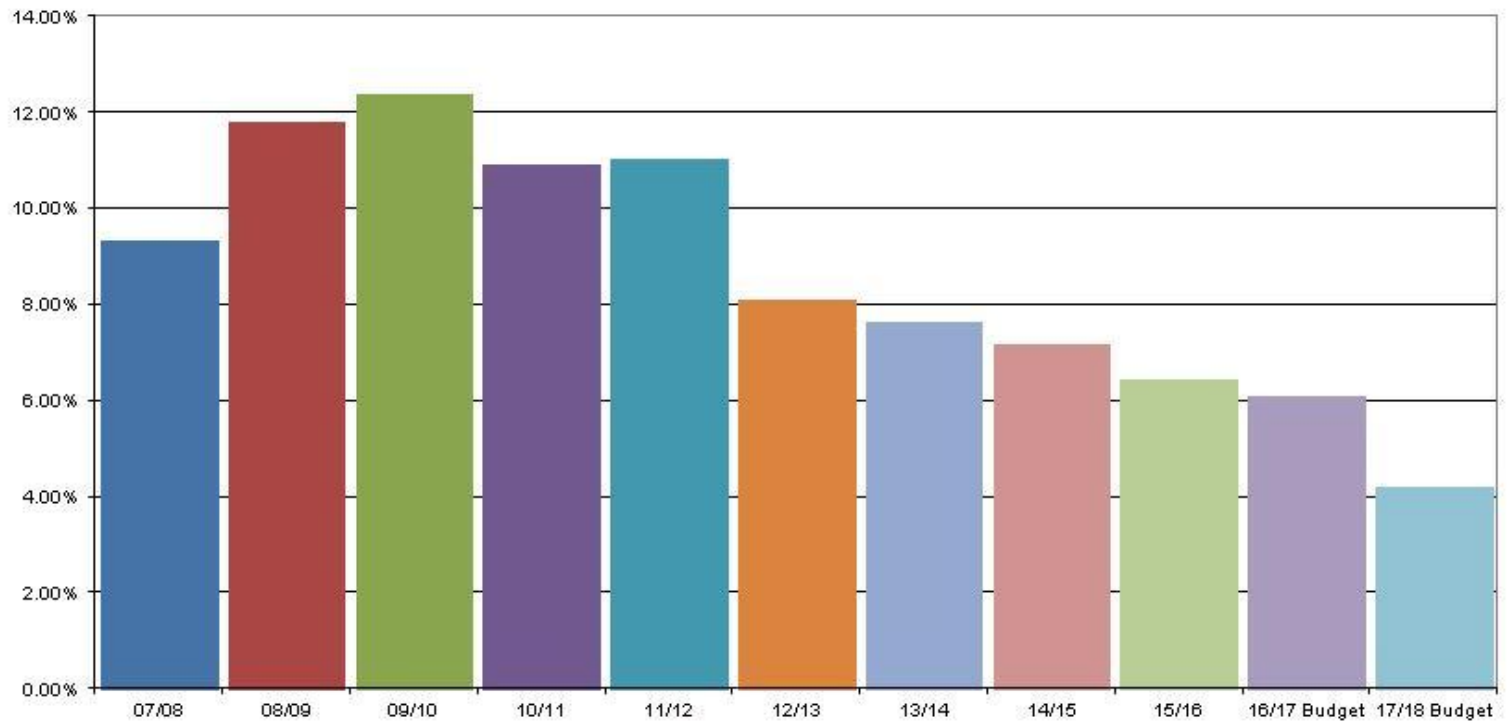
Note 1 - Actual total ending Fund Balance for 2016/17 is currently estimated at \$1,500,000 approximately 4.77% of estimated total expenditures.

Note 2 - Includes Transfers-Out to other funds.

Note 3 - FY 08-09 includes a prior period adj of \$104,248.54 which inc ending FB

Fund Balance History

Ending Fund Balance - % of Expenditures

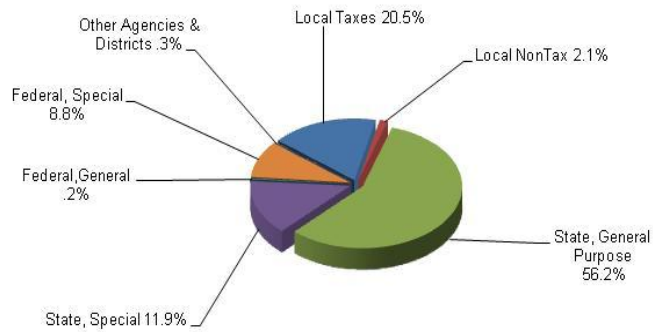


Revenue Sources

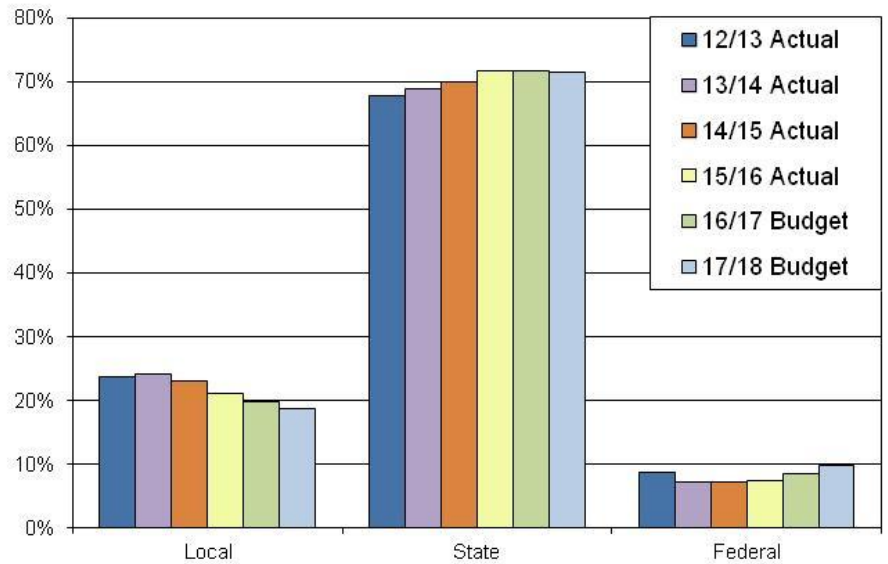
Local Taxes	\$6,073,760
Local Nontax Support	\$462,600
State General Purpose	\$20,010,946
State Special Purpose	\$5,005,424
Federal General Purpose	\$75,000
Federal Special Purpose	\$3,372,040
Other	\$10,000
TOTAL	\$35,009,771

Revenue Sources

2017-18 Budgeted Revenues



Revenue History
Sources as % of Total

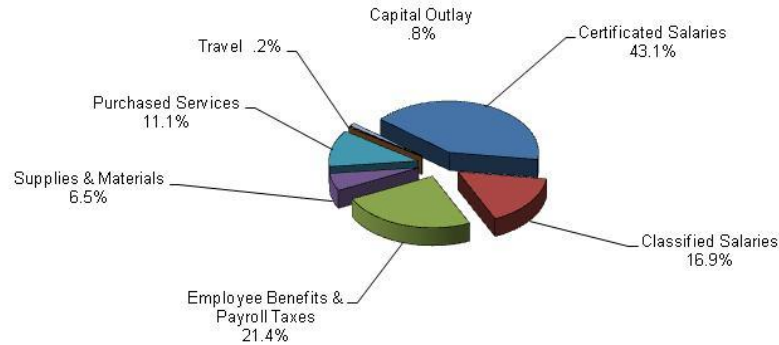


Expenditures

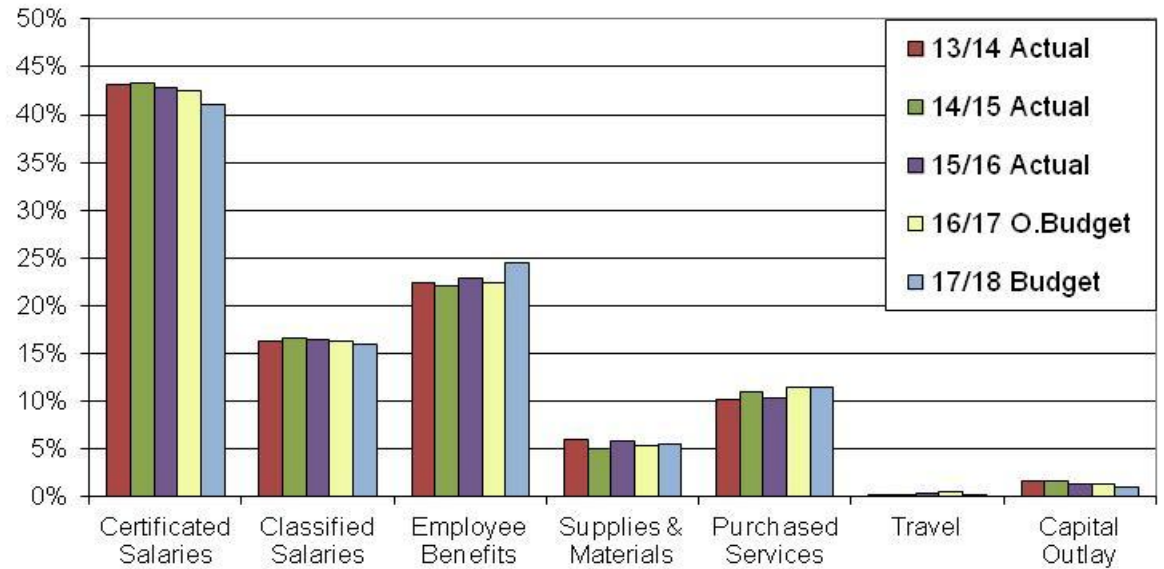
Certified	\$14,367,567
Classified	5,580,779
Benefits	8,582,991
Salaries & Benefits	<u>\$28,531,337</u>
Supplies	\$1,925,150
Purchased Services	4,030,996
Travel	82,682
Capital Outlay	386,015
Other Operating Costs	<u>\$6,424,843</u>
TOTAL	\$34,956,180

Expenditures

2017-18 Budgeted
Expenditures By Object



Expenditure History
By Object as % of Total



Expenditures by Program

Program	Description	2015-16	2016-17	2017-18	Change 2016-17 To 2017-18	
		Actual	Original Budget	Budget	Amount	%
01	Basic Education	\$ 15,866,723	\$ 16,832,314	\$ 17,634,985	\$ 802,671	4.8%
02	Alternative Learning	508,155	573,220	\$ 677,125	\$ 103,905	18.1%
21	Special Ed, Supplemental, State	3,409,075	3,227,213	3,846,200	\$ 618,987	19.2%
22	Special Ed, Infant, State	104,051	107,252	125,947	\$ 18,695	17.4%
24	Special Ed, Supplemental, Fedl	491,816	509,279	573,989	\$ 64,710	12.7%
31	Vocational, Basic, State	1,333,220	1,378,666	1,703,532	\$ 324,866	23.6%
34	Vocational 7-8, Basic, State	12,871	4,757	138,796	\$ 134,039	2817.7%
38	Vocational, Federal	17,911	19,632	20,267	\$ 635	3.2%
51	Disadvantaged ESEA, Federal	611,922	696,985	821,330	\$ 124,345	17.8%
52	School Improvement, Federal	95,863	108,033	122,204	\$ 14,171	13.1%
55	Learning Assistance, State	684,573	767,333	757,741	\$ (9,592)	-1.3%

Expenditures by Program cont.

58	Special & Pilot Programs, State	169,981	202,465	297,324	\$	94,859	46.9%
65	Transitional Bilingual, State	58,653	68,218	64,960	\$	(3,258)	-4.8%
68	Indian Education, Federal	34,876	32,000	8,335	\$	(23,665)	-74.0%
69	Compensatory Other, Federal	4,094	51,100	-	\$	(51,100)	-100.0%
73	Summer School	-	26,111	31,846	\$	5,735	22.0%
74	Highly Capable	107,093	106,046	100,926	\$	(5,120)	-4.8%
79	Instructional Programs, Other	26,422	107,813	1,000,000	\$	892,187	827.5%
89	Other Community Services	31,426	19,365	-	\$	(19,365)	-100.0%
97	Districtwide Support	4,313,674	4,554,701	4,618,543	\$	63,842	1.4%
98	School Food Services	1,086,159	890,115	1,140,888	\$	250,773	28.2%
99	Pupil Transportation	962,587	1,194,126	1,271,241	\$	77,115	6.5%
TOTAL EXPENDITURES		\$ 29,931,145	\$ 31,476,744	\$ 34,956,180	\$	3,479,436	11.1%