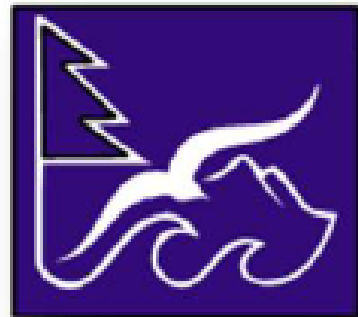
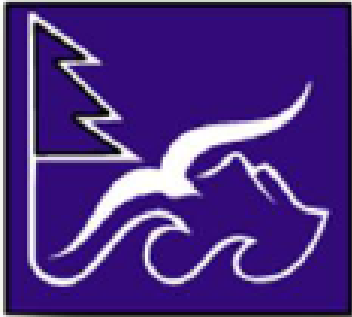


# 2016-2017 Draft Budget

Sequim School District No 323

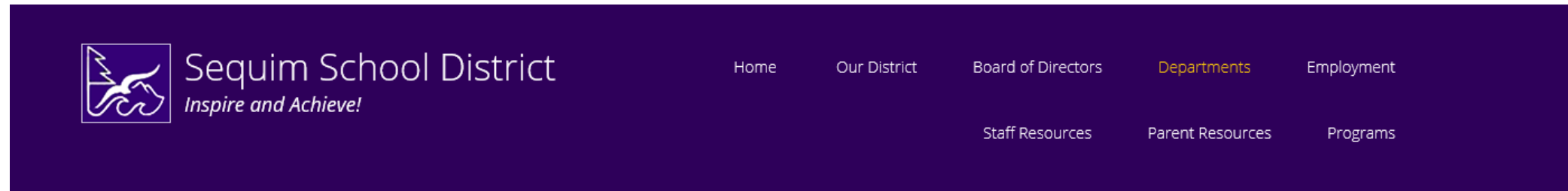
June 20, 2016





# 2016-2017 Draft Budget

- Resources on district web page



[Sequim School District](#) ▶ [Departments](#) ▶ [Business Operations](#)

## BUSINESS OPERATIONS

Director of Business Operations

Lewis Biography

Budgets

Audit Reports from the  
Washington State Auditors Office

Purchasing & Accounts Payable

Payroll

[Edit](#)

[Presentation to Board, 16-17 Draft Budget](#) - A copy of the presentation made to the district's Board of Directors on the 2016-2017 draft budget.

[2016-2017 Draft Budgeting Workbook](#) - This version is the draft 16-17 budget for consideration by the district's Board of Directors. A condensed version of the 2016-2017 district budget, including analysis of the district's anticipated revenues and expenditures by fund, a long range enrollment forecast, and staffing and other costs detailed by educational program within the General Fund. The workbook also includes budget for the Capital Projects Fund, Debt Service Fund, Associated Student Body Fund, and Transportation Vehicle Fund.

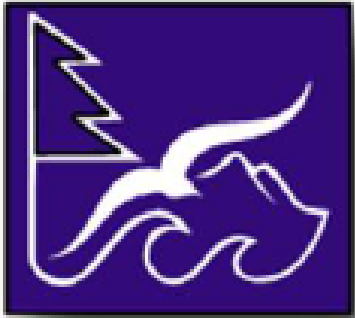
[2016-2017 Sequim School District Draft Budget](#) - The school district's 2016-2017 draft budget in the format required by the State of Washington.

[2015-2016 Budgeting Workbook](#) - This version is the final 17-18 budget for consideration by the district's Board of Directors. A condensed version of the 2015-2017 district budget, including analysis of the district's anticipated revenues and expenditures by fund, a long range enrollment forecast, and staffing and other costs detailed by educational program within the General



## 2016-2017 Draft Budget

- Resources on district web page
  - Draft Budget Workbook-  
<http://www.sequim.k12.wa.us/cms/lib6/WA01000561/Centricity/Domain/8/Budgeting%20Workbook%202016-2017%20Draft.pdf>
  - Draft Budget-  
<http://www.sequim.k12.wa.us/cms/lib6/WA01000561/Centricity/Domain/8/SQSD%20F195%2016-17%20062016.pdf>



## 2016-2017 Draft Budget

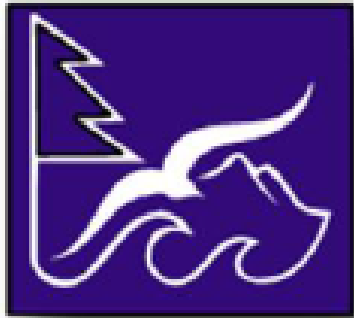
- Calendar

- June 20-Presentation of draft budget
- July 10-State deadline of draft budget available for public review
- July 18-Check in with board for any changes from draft if needed
- August 15-2<sup>nd</sup> August board meeting
- August 31-State deadline for budget adoption



## 2016-2017 Draft Budget

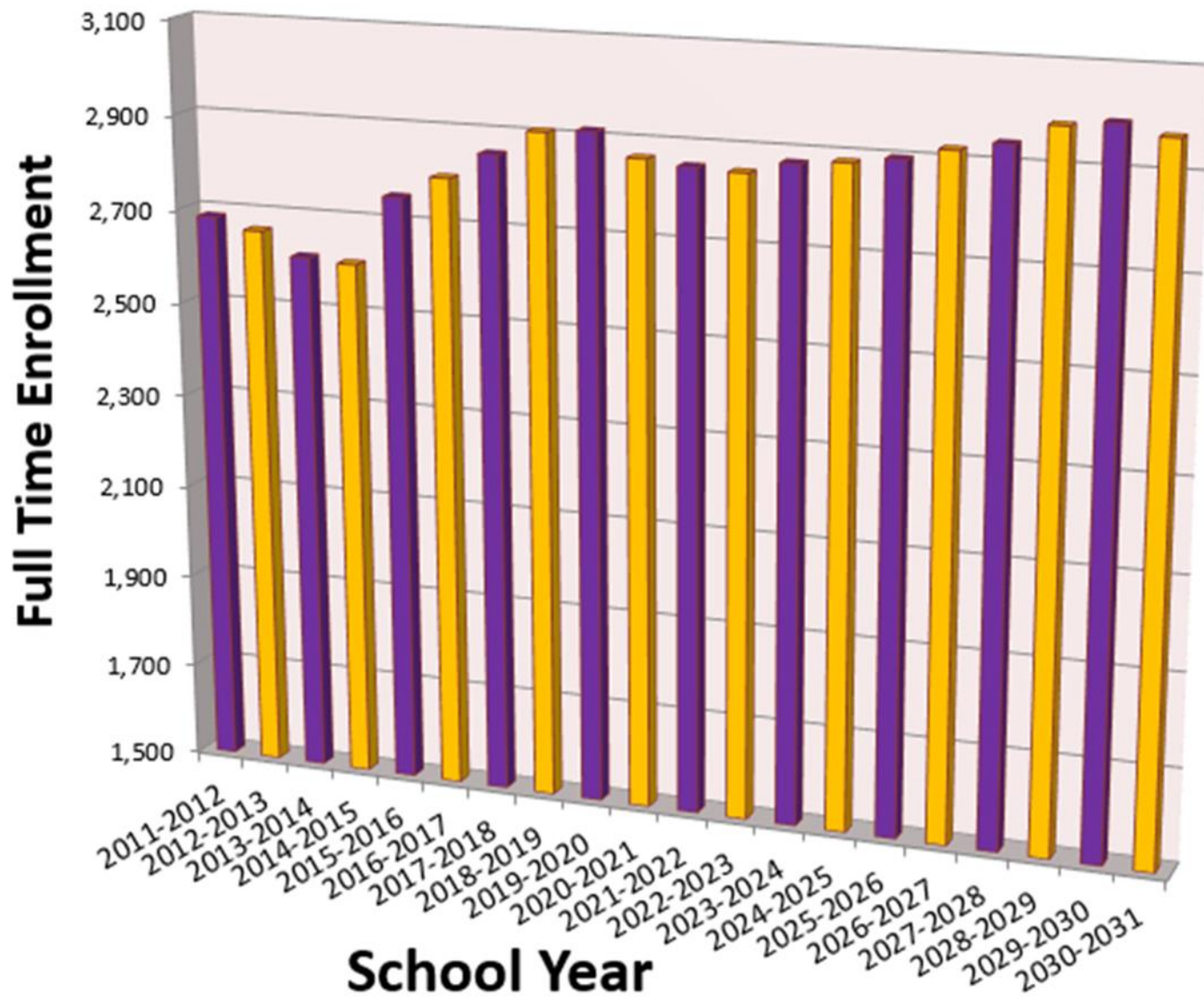
- Major changes
  - 2016-2017 Budgeted AAFTE is 2,808. 15-16 AAFTE is 2,739.
  - Cost of living adjustment of 1.8%
    - State funded positions vs positions funded by other sources-COLA provided in budget for all positions except Administrators
  - Federal Forest revenues again a deductible from state support
  - Certificated staff increased by 2.15 FTE and classified staff increased by 1.5 FTE when compared to last year's budget

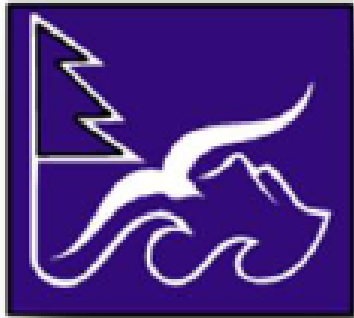


# 2016-2017 Draft Budget

Sequim School District No 323 Budget Summary 2016-2017					
	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>Beginning Total Fund Balance</b>	2,049,600	399,298	39,500	34,400	827,000
<b>Total Revenues</b>	31,099,897	804,000	144,800	500	265,000
<b>Total Expenditures</b>	31,223,250	830,000	149,500	34,900	1,071,098
<b>Other Financing Uses</b>	(123,098)	XXXX	0	XXXX	(20,902)
<b>Excess of Revenues Over/(Under) Expenditures</b>	(246,451)	(26,000)	(4,700)	(34,400)	(827,000)
<b>Ending Total Fund Balance</b>	1,803,149	373,298	34,800	0	0
<b>Net Excess Levy Amount for 2017 Collection</b>	5,780,000	XXXX	0	0	0

## Sequim School District Enrollment Projection Through 2031

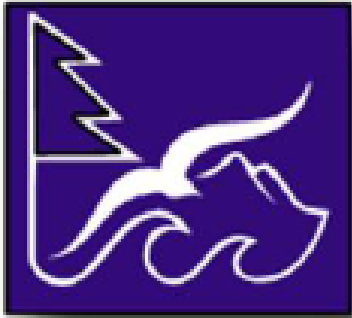




# 2016-2017 Draft Budget

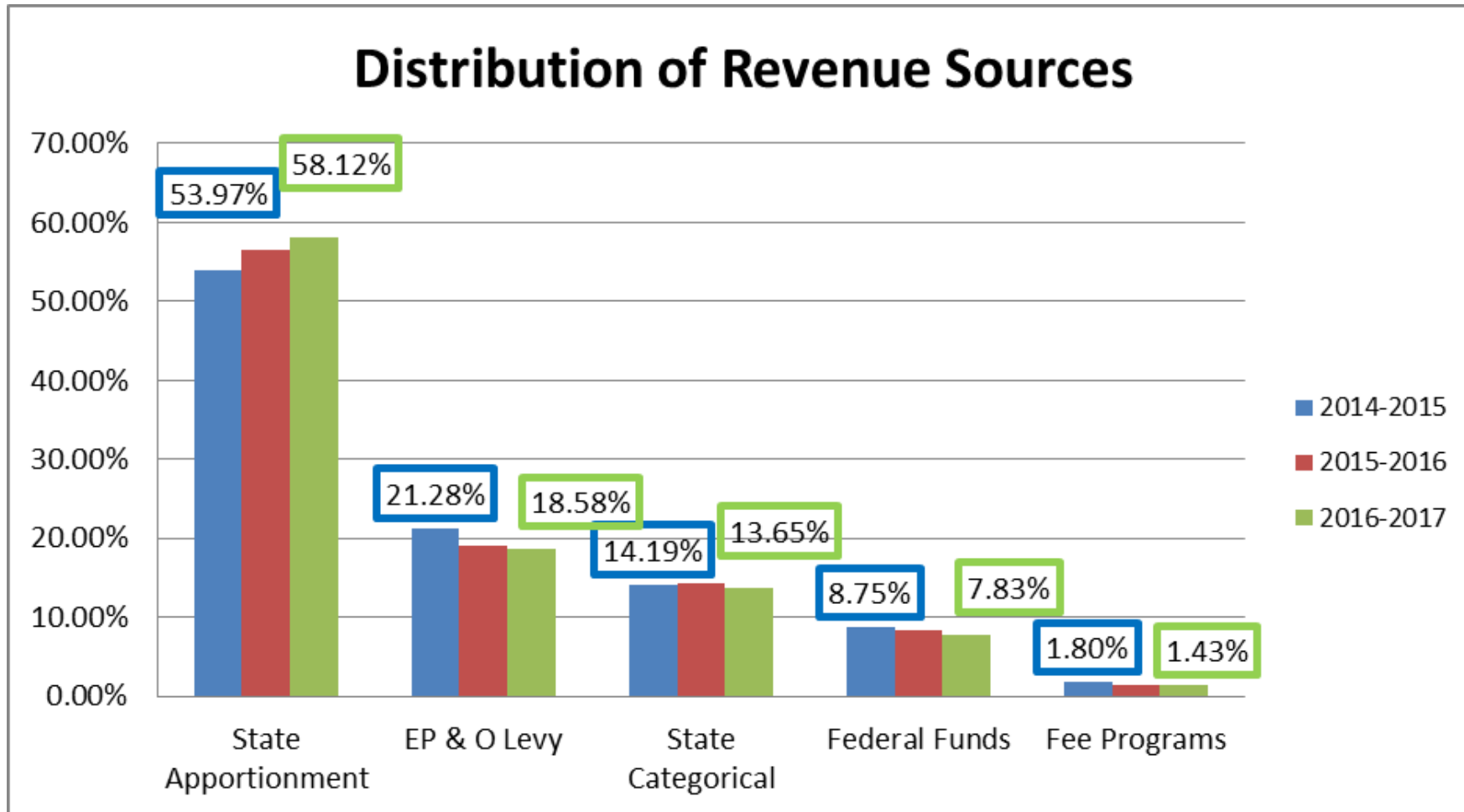
Sequim School District No 323						
Budget Summary 2016-2017						
General Fund						
	Actual 2014-2015	% of Total	Budget 2015-2016	% of Total	Budget 2016-2017	% of Total
<b>Enrollment and Staffing Summary</b>						
Total K-12 FTE Enrollment Counts	2,604.62		2,704.00		2,808.00	
FTE Certificated Employees	174.009		190.218		192.368	
FTE Classified Employees	98.331		113.483		114.896	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	27,745,624		30,180,075		31,099,897	
Total Expenditures	27,453,026		29,775,869		31,223,250	
Total Beginning Fund Balance	2,041,274		2,230,000		2,049,600	
Total Ending Fund Balance	1,990,783		2,391,117		1,803,149	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						





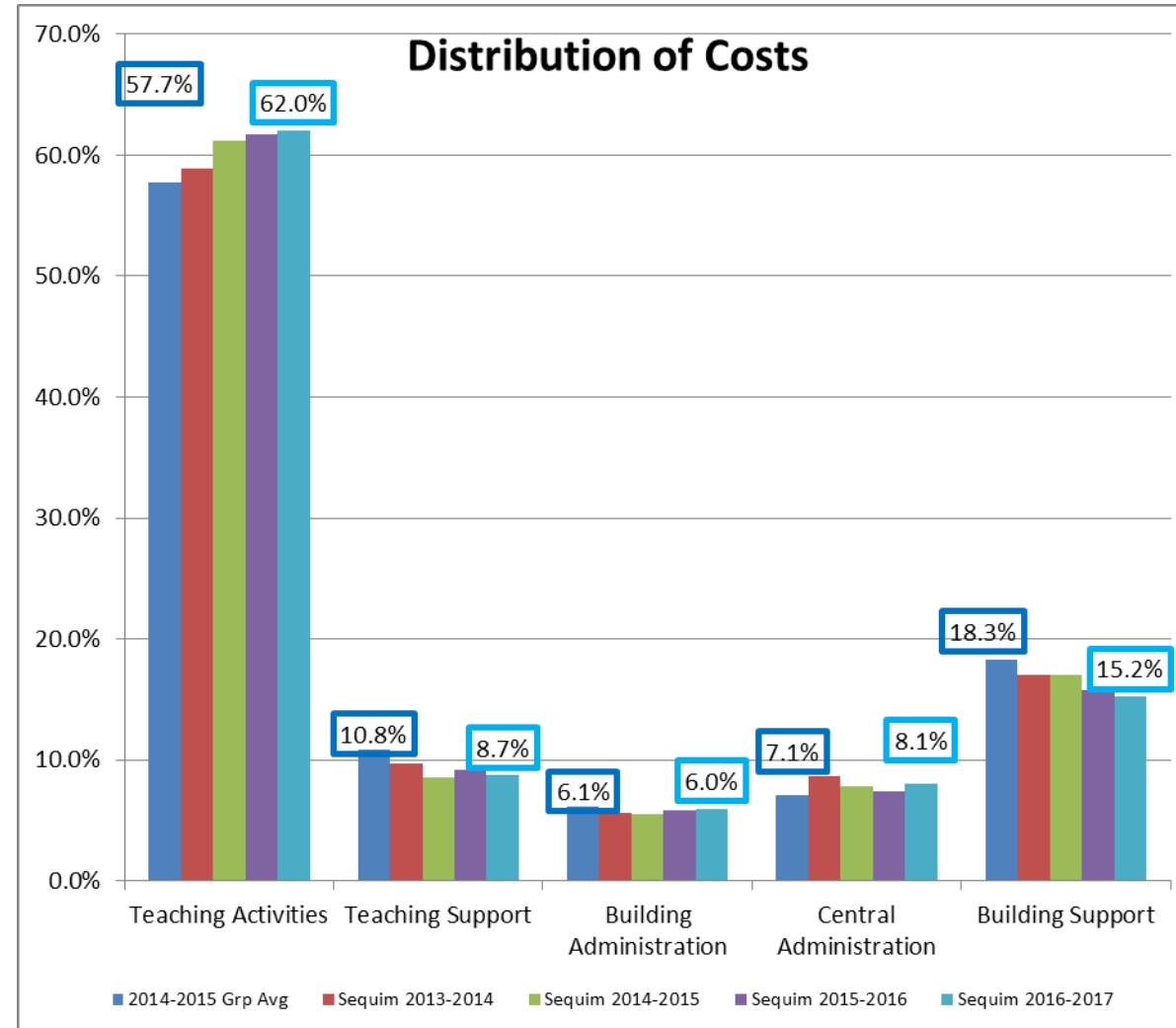
# 2016-2017 Draft Budget

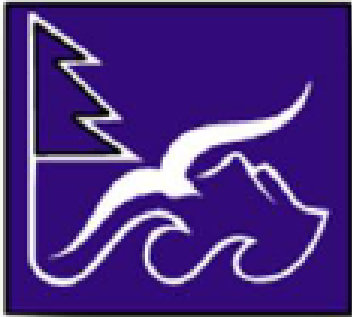
## Distribution of Revenue Sources





# 2016-2017 Draft Budget

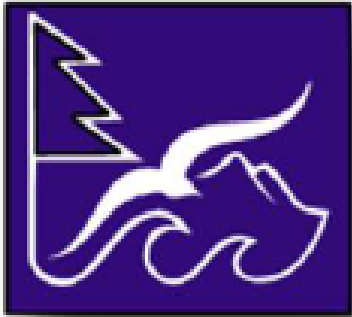




# 2016-2017 Draft Budget

- Capital Projects Fund

Resources					
Beginning Balance	34,400				
Local Taxes	0				
Local Nontax	500				
Other Financing Sources	0				
<b>Total Resources</b>	<b>34,900</b>				
Expenditures					
Staffing					
Certificated			Classified		
Position	FTE	Salary	Position	FTE	Salary
<b>Total Certificated Salary</b>	<b>0.000</b>	<b>0</b>	<b>Total Classified Salary</b>	<b>0.000</b>	<b>0</b>
Total Salary Costs		0			
Benefits		0			
<b>Total Staffing Costs</b>		<b>0</b>			
Non Employee Related Costs					
Project	Expenditure Amount				Total
Security Improvements	34,900				34,900
Totals	34,900				34,900
<b>Total Program Expenditures</b>	<b>34,900</b>				
<b>Ending Fund Balance</b>	<b>0</b>				



# 2016-2017 Draft Budget

- Debt Service Fund

		Resources	
Beginning Balance	39,500		
Local Taxes	0		
Local Nontax	800		
State, General Purpose	0		
Transfers from TVF & GF	144,000		
<b>Total Resources</b>	<b>184,300</b>		
		Expenditures	
Non Employee Related Costs			
Program	Expenditure Amount		Total
Matured Bond Expenditures	132,000		132,000
Interest on Bonds	12,500		12,500
Bond Transfer Fees	5,000		5,000
Residual Equity Transfer to CPF	0		0
Totals	149,500		149,500
<b>Total Program Expenditures</b>	<b>149,500</b>		
<b>Ending Fund Balance</b>	<b>34,800</b>		



# 2016-2017 Draft Budget

- Debt Service Fund
  - Expenditure and revenue activity driven by
    - Payments on non voted debt
    - Transfers from general fund and transportation vehicle fund to cover non voted debt payments
  - Outstanding non voted debt issues September 1, 2016
    - Bus 6/15/04-\$13,359, paid off June 2017, original issue \$136,159
    - Bus 9/10/04-\$6,886, paid off June 2017, original issue \$72,648
    - HHE HVAC Replacement-\$207,185, paid off June 2020, original issue \$475,000
    - OPA Remodel 12/1/12-\$125,000, paid off June 2017, original issue \$300,000



# 2016-2017 Draft Budget

- Associated Student Body Fund

Resources				
Beginning Balance	399,298			
Revenues	804,000			
Other Sources	0			
<b>Total Resources</b>	<b>1,203,298</b>			
Expenditures				
Non Employee Related Costs				
Program	Expenditure Amount		Total	
General Student Body	175,000			175,000
Athletics	177,000			177,000
Classes	83,000			83,000
Clubs	370,000			370,000
Private Moneys	25,000			25,000
Totals	830,000			830,000
<b>Total Program Expenditures</b>	<b>830,000</b>			
<b>Ending Fund Balance</b>	<b>373,298</b>			



# 2016-2017 Draft Budget

- Transportation Vehicle Fund

		Resources			
Beginning Balance	827,000				
Interest Earnings	12,000				
Depreciation	253,000				
<b>Total Resources</b>	<b>1,092,000</b>				
		Expenditures			
		Non Employee Related Costs			
Project	Expenditure Amount			Total	
Purchase of Equipment	1,071,098			1,071,098	
Transfer to Debt Service Fund	20,902			20,902	
				0	
<b>Totals</b>	<b>1,092,000</b>			<b>1,092,000</b>	
<b>Total Program Expenditures</b>	<b>1,092,000</b>				
<b>Ending Fund Balance</b>	<b>0</b>				



# 2016-2017 Draft Budget

- Factors to be addressed
  - Bargaining
    - Public School Employees
    - United Food and Commercial Workers





## 2016-2017 Draft Budget

- Questions?
- Contact Brian Lewis, Executive Director of Finance and Operations
  - 360-582-3266
  - [blewis@sequim.k12.wa.us](mailto:blewis@sequim.k12.wa.us)