

WEST VALLEY SCHOOL DISTRICT
Budgeted Revenue and Expenditures

11/1/2016

| Revenue / Program Description | REVENUES | | Revenues Less Expenditures | EXPENDITURES | | EXPENDITURES BY OBJECT | | | | | | | | STAFFING FTE | | | | | |
|------------------------------------|-------------------|-------------------|----------------------------------|-------------------|-------------------|--------------------------|------------------------|----------------------|------------------|-----------------------|---------------|-------------------|----------------------------------|---------------|---------------|---------------|---------------|--------------|--|
| | 2014-15 | 2015-16 | | 2014-15 | 2015-16 | Certificated Salaries | Classified Salaries | Employee Benefits | Supplies | Purchased Services | Travel | Capital Outlay | Debit / (Credit) Transfers | Certificated | Classified | | | | |
| Student FTE | 4,721 | 4,785 | | \$ 10,039 | \$ 10,605 | | | | | | | | | | | | | | |
| Basic Education | | | | | | | | | | | | | | | | | | | |
| Property Tax | 6,896,496 | 6,897,487 | | | | | | | | | | | | | | | | | |
| Timber Excise Taxes | 3,504 | 3,128 | | | | | | | | | | | | | | | | | |
| Tuition Fees Unassigned | 160,000 | 160,000 | | | | | | | | | | | | | | | | | |
| Sales of Goods, Supplies | 30,000 | 22,000 | | | | | | | | | | | | | | | | | |
| Investment Earnings | 48,000 | 42,000 | | | | | | | | | | | | | | | | | |
| Gifts, Grants, Donations | 150,000 | 40,000 | | | | | | | | | | | | | | | | | |
| Fines & Damages | 8,000 | 10,000 | | | | | | | | | | | | | | | | | |
| Rentals & Leases | 60,000 | 82,000 | | | | | | | | | | | | | | | | | |
| Insurance Recoveries | | | | | | | | | | | | | | | | | | | |
| Local Non-tax Unassigned | 30,000 | 28,000 | | | | | | | | | | | | | | | | | |
| Apportionment | 23,508,225 | 25,933,761 | | | | | | | | | | | | | | | | | |
| Local Effort Assistance | 1,941,926 | 2,204,513 | | | | | | | | | | | | | | | | | |
| Federal Forest | 62,000 | 57,500 | | | | | | | | | | | | | | | | | |
| Private Foundations | 5,100 | | | | | | | | | | | | | | | | | | |
| Indirect Revenues | 1,076,431 | 1,150,460 | | | | | | | | | | | | | | | | | |
| Basic Education | | | | 26,099,884 | 28,123,600 | 17,853,819 | 1,452,075 | 6,440,950 | 1,831,256 | 402,000 | 44,500 | | 99,000 | 227.72 | 231.32 | 38.47 | 38.50 | | |
| Districtwide Support | | | | 7,971,831 | 8,498,488 | 284,715 | 3,122,406 | 1,299,183 | 1,259,540 | 2,287,644 | 38,000 | 207,000 | | 2.00 | 2.00 | 65.33 | 68.19 | | |
| Total Basic Ed | 33,979,682 | 36,630,849 | 8,761 | 34,071,715 | 36,622,088 | 18,138,534 | 4,574,481 | 7,740,133 | 3,090,796 | 2,689,644 | 82,500 | 207,000 | 99,000 | | | | | | |
| Programs | | | | | | | | | | | | | | | | | | | |
| Special Education-State | 2,699,227 | 3,039,849 | (69,569) | 3,959,546 | 4,004,609 | 1,912,041 | 836,897 | 1,145,671 | 11,000 | 95,000 | 4,000 | | | 34.02 | 30.22 | 18.51 | 19.00 | | |
| Special Education-BEA | 799,991 | 887,591 | | | | | | | | | | | | | | | | | |
| Special Education-Medicaid | | 7,600 | | | | | | | | | | | | | | | | | |
| Special Ed-Infant & Toddlers | 121,478 | 162,088 | (0) | 106,774 | 162,088 | | | | | 162,088 | | | | | | | | | |
| Special Ed-IDEAB Federal | 836,515 | 846,271 | (23,258) | 904,190 | 898,387 | 322,330 | 275,751 | 300,306 | | | | | | 5.60 | 5.60 | 9.07 | 8.71 | | |
| Special Ed-S619 Federal | 28,776 | 28,858 | | | | | | | | | | | | | | | | | |
| CTE/HS | 1,094,872 | 1,266,857 | (0) | 1,094,875 | 1,266,857 | 740,364 | 99,185 | 292,692 | 134,616 | | | | | 9.48 | 9.93 | 2.24 | 2.11 | | |
| CTE/JH | 862,873 | 946,969 | 16 | 862,874 | 946,953 | 591,892 | 47,929 | 248,617 | 58,515 | | | | | 7.55 | 9.79 | 0.83 | 1.28 | | |
| Carl Perkins | 24,409 | 24,471 | 0 | 24,409 | 24,471 | | | | | | | 24,471 | | | | | | | |
| Title 1-Disadvantaged | 550,821 | 551,338 | 17,126 | 550,823 | 534,212 | 145,208 | 165,735 | 132,554 | 90,715 | | | | | 1.00 | 2.20 | 6.77 | 3.94 | | |
| Title II-Teacher Principal Quality | 103,817 | 104,384 | (118,978) | 179,529 | 223,362 | 159,820 | | 63,542 | | | | | | 2.50 | 3.00 | | | | |
| Title 1-Migrant Education | 32,514 | 46,982 | (560) | 45,525 | 57,981 | | 19,295 | 11,022 | 27,664 | | | | | | | | 0.64 | 0.61 | |
| Title 1-Migrant SS | 11,175 | 10,438 | | | | | | | | | | | | | | | | | |
| Learning Assistance | 883,540 | 925,613 | 1,544 | 883,547 | 924,069 | 227,616 | 301,468 | 265,539 | 129,446 | | | | | 4.20 | 3.50 | 8.74 | 9.36 | | |
| Trans Bilingual | 283,145 | 342,521 | 8,180 | 283,147 | 334,341 | 55,166 | 143,893 | 98,174 | 37,108 | | | | | 0.80 | 0.70 | 3.06 | 4.24 | | |
| Highly Capable | 38,222 | 40,537 | (2,406) | 40,192 | 42,943 | 32,867 | | 10,076 | | | | | | 0.43 | 0.43 | | | | |
| Day Care(Budget Capacity) | 1,000,000 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | | | | 500,000 | | | 500,000 | | | | | | | |
| Special & Pilot Projects | 130,708 | | 0 | 127,708 | 0 | | | | | | | | | | | | | | |
| Federal Grants-Other Agencies | 40,000 | | 0 | 91,850 | 0 | | | | | | | | | | | | 0.20 | | |
| Thrive by Five | 60,013 | 56,000 | (20,269) | | 76,269 | 14,701 | 40,586 | 20,982 | | | | | | | | | 0.72 | 0.72 | |
| Limited English Proficiency | 54,185 | 59,091 | 2 | 53,123 | 59,089 | | | | 59,089 | | | | | 0.20 | | | | | |
| Instr Prog. Other (JROTC) | 35,435 | 31,800 | (12,127) | 52,504 | 43,927 | | 33,737 | 10,190 | | | | | | | | | 0.43 | 0.43 | |
| Total Programs | 9,691,716 | 10,379,259 | (220,299) | 10,260,616 | 10,599,558 | 4,202,005 | 1,964,476 | 2,599,365 | 1,048,153 | 257,088 | 4,000 | 524,471 | 0 | | | | | | |
| Child Nutrition-Local | 890,000 | 785,000 | | | | | | | | | | | | | | | | | |
| Child Nutrition-State | 32,520 | 31,440 | | | | | | | | | | | | | | | | | |
| Child Nutrition-Federal | 1,075,000 | 1,148,000 | | | | | | | | | | | | | | | | | |
| Other Community Services | 30,000 | 32,000 | | | | | | | | | | | 41,500 | | | | | | |
| EPIC Daycare | 28,000 | 40,000 | | | | | | | | | | | 34,000 | | | | | | |
| USDA Commodities | 120,000 | 140,000 | | | | | | | | | | | | | | | | | |
| Total Food Service | 2,175,520 | 2,176,440 | 283,848 | 1,923,817 | 1,892,592 | | 541,466 | 268,926 | 944,250 | 97,700 | 1,750 | 30,000 | (67,000) | | | | 14.62 | 15.48 | |
| Transportation-Local Reimb | 38,000 | 12,000 | | | | | | | | | | | | | | | | | |
| Transportation-Operation | 1,510,368 | 1,618,000 | | | | | | | | | | | | | | | | | |
| Total Transportation | 1,548,368 | 1,630,000 | 0 | 1,457,096 | 1,630,000 | | 856,725 | 409,299 | 303,750 | 86,500 | 3,000 | 78,226 | (107,500) | | | | 19.49 | 19.45 | |
| TOTAL | 47,395,286 | 50,816,548 | 72,310 | 47,713,244 | 50,744,238 | 22,340,539 | 7,937,148 | 11,017,723 | 5,386,949 | 3,130,932 | 91,250 | 839,697 | 0 | 295.50 | 298.89 | 188.92 | 192.03 | | |

WEST VALLEY SCHOOL DISTRICT
Budgeted Revenue and Expenditures

| | |
|--|-----------|
| Less Operating Transfers | |
| Capital Projects Fund <i>(\$500,000 misc/\$84,100 lighting loan payoff/\$20,000 CN roof)</i> | (604,100) |
| Transportation Vehicle Fund | (125,000) |

| | | |
|---|-------------|------------------|
| Projected Beginning Fund Balance 9/1/2015 | | 5,409,100 |
| <i>Restricted for Other Items (Bldg/Dept Budgets Carryover)</i> | 350,000 | 350,000 |
| <i>Nonspendable Fd Bal-Inventory & Prepaid Items</i> | 620,000 | 315,000 |
| <i>Committed to Other Purpose (ESD Unemployment Pool)</i> | | 160,000 |
| <i>Assigned to Contingencies (Future Pension Increase)</i> | | 125,000 |
| <i>Min. Fd. Bal. Policy (No longer used)</i> | 2,250,000 | |
| <i>Unreserved Fd. Balance-Min Fd Bal Policy</i> | (1,277,058) | 1,843,210 |
| <i>Assigned to Other Capital Projects (lighting/Misc)</i> | 834,100 | 584,000 |
| <i>Assigned to Other Purposes (bus/leave cashout/tech)</i> | 645,000 | 775,000 |
| <i>Restricted for Carryover of Food Service Revenue</i> | 390,900 | 600,000 |
| Projected Ending Fund Balance 8/31/2016 | | 4,752,310 |

| PROGRAM REVENUE LESS INDIRECTS: | | | |
|--|---------------------------|---------------------------|-------------------|
| Program | 2014-15 Allocation | 2015-16 Allocation | Indirect % |
| Special Education State | 3,244,471 | 3,626,540 | 19.30% |
| Spec Ed-Infant & Toddlers | 128,342 | 170,808 | 5.38% |
| Special Ed Federal-IDEA | 883,778 | 891,800 | 5.38% |
| Special Ed Federal-S619 | 30,402 | 30,411 | 5.38% |
| CTE-HS | 1,238,155 | 1,404,396 | 15.00% |
| CTE-JH | 1,036,456 | 1,150,806 | 15.00% |
| Carl Perkins-Voc | 25,788 | 25,788 | 5.38% |
| Title I-Disadvantaged | 581,942 | 581,000 | 5.38% |
| Title II-Teacher Principal | 109,683 | 110,000 | 5.38% |
| Title I-Migrant | 34,351 | 49,510 | 5.38% |
| Title I-Migrant SS | 11,806 | 11,000 | 5.38% |
| Learning Assistance | 933,460 | 975,411 | 5.38% |
| Limited English Proficiency | 54,185 | 62,270 | 5.38% |
| Transitional Bilingual | 340,340 | 408,627 | 19.30% |
| Indian Ed | | | 5.38% |
| Highly Capable | 45,943 | 48,361 | 19.30% |
| | <u>8,699,102</u> | <u>9,546,728</u> | |

| | |
|---|--------|
| 2015-16 Indirect Rates-From 12-13 F196 | |
| State Indirect Rate | 19.30% |
| Federal Restricted R: | 5.38% |
| CTE Rate | 15.00% |
| 2014-15 Indirect Rates-From 12-13 F196 | |
| State Indirect Rate | 20.20% |
| Federal Restricted R: | 5.65% |
| CTE Rate | 15.00% |
| 2013-14 Indirect Rates-From 11-12 F196 | |
| State Indirect Rate | 20.70% |
| Federal Restricted R: | 4.84% |
| CTE Rate | 15.00% |
| 2012-13 Indirect Rates from 10-11 F196 | |
| State Indirect Rate | 21.20% |
| Federal Restricted R: | 4.85% |
| CTE Rate | 15.00% |
| 2011-12 Indirect Rates from 09-10 F196 | |
| State Indirect Rate | 21.30% |
| Federal Restricted R: | 5.10% |
| CTE Rate | 15.00% |