



# 2017–18 Original (First) Budget

June 26, 2017

# Overview

- ▶ Background – Legislative Session
- ▶ General Fund Budget
- ▶ MSOC Disclosure
- ▶ Associated Student Body Fund Budget
- ▶ Capital Projects Fund Budget
- ▶ Debt Service Fund Budget
- ▶ Transportation Vehicle Fund Budget

# 2017 Legislative Session

- ▶ January—Biennial Session Starts
  - Major Topics: Levy Cliff & McCleary
- ▶ February—Levy Cliff Bill Passed—delayed one year
- ▶ March—Operating Budgets Released
- ▶ April—End of Regular Session
- ▶ May—First Special Session Begins
- ▶ June--??

# Student and Staff FTE

- ▶ Projected Enrollment 16,174 students!
- ▶ Projected Student AAFTE – 15,759.98
  - Annual Average Full-Time Equivalent
  - Increase of 284.98 student FTE from 2016–17
- ▶ Certificated Staff FTE – 1,116.800
  - Increase of 19.83 staff FTE from 2016–17
- ▶ Classified Staff FTE – 662.750
  - Increase of 12.66 staff FTE from 2016–17

# General Fund Budget

## Day-to-Day Operations of the District

### ▶ Revenues of \$209,436,990

- Local Taxes, Local Non-Tax, State Funding, Federal Funding, Other School Districts and Grants

### ▶ Expenditures of \$218,825,442

- Regular Instruction, Special Education, Career and Technical Education, Compensatory Education, Other Instructional Programs, Community Services, and Support Services

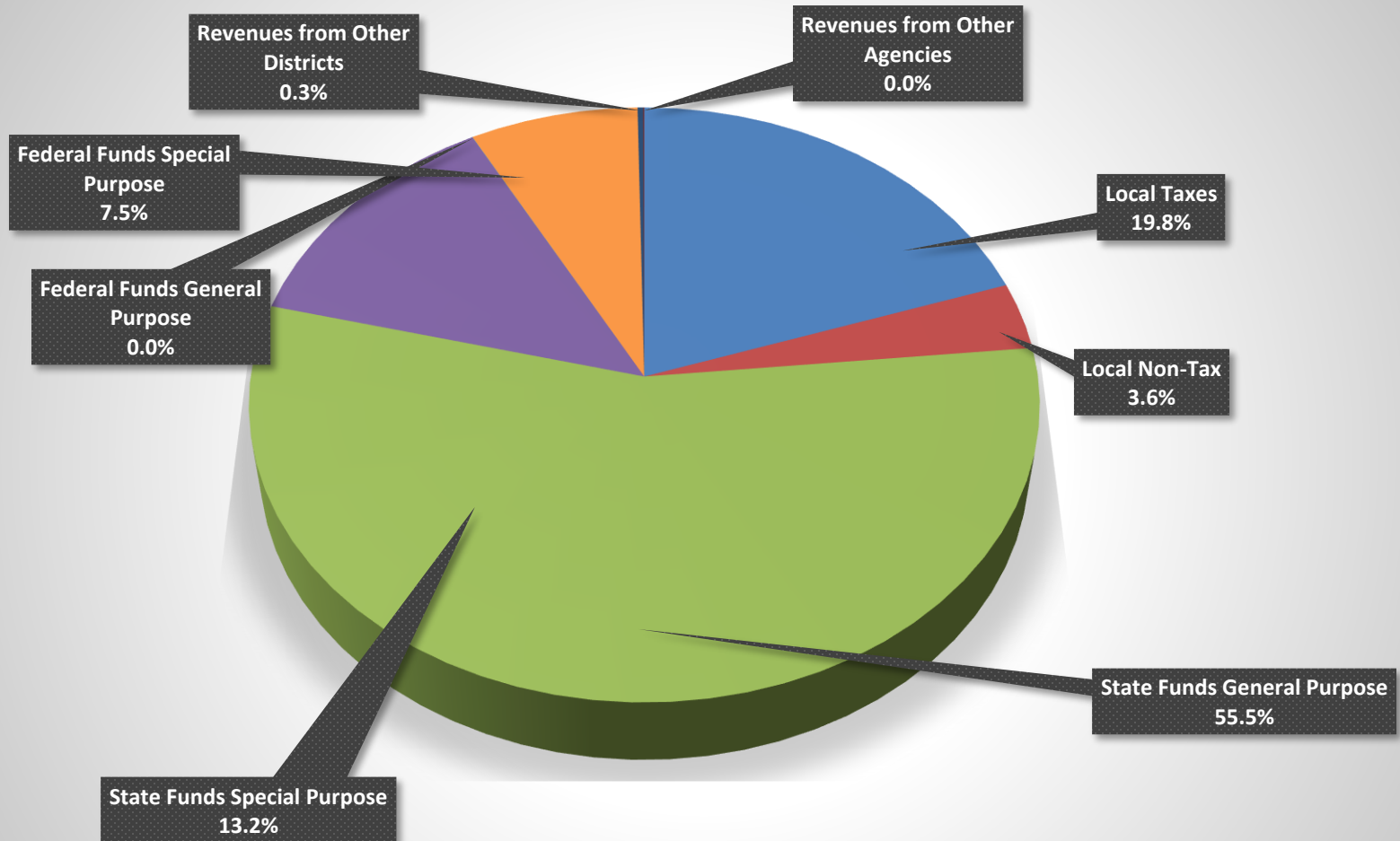
# Budget Overview

	Actuals 2015-16	Budget 2016-17	Original Budget 2017-18
<b>Beginning Fund Balance</b>	\$ 10,310,508	\$ 14,000,000	\$ 14,500,000
<b>Revenues</b>	\$ 198,887,815	\$ 216,021,640	\$ 223,936,990
<b>Total Resources</b>	\$ 209,198,323	\$ 230,021,640	\$ 238,436,990
<b>Expenditures</b>	\$ 184,701,714	\$ 209,728,202	\$ 218,825,442
<b>Ending Fund Balance</b>	\$ 14,186,101	\$ 6,293,438	\$ 5,111,548
<b>Percent of Fund Balance to Total Expenditures</b>	7.68%	3.00%	2.34%

# Revenues

	Actuals 2015-16	Budget 2016-17	Original Budget 2017-18
Local Taxes	\$ 37,525,654	\$ 39,374,630	\$ 41,521,302
Local Non-Tax	\$ 3,997,848	\$ 7,731,416	\$ 7,565,310
State Funds General Purpose	\$ 103,776,587	\$ 111,001,307	\$ 116,212,560
State Funds Special Purpose	\$ 26,779,366	\$ 26,653,428	\$ 27,674,372
Federal Funds General Purpose	\$ 6,537	\$ 26,383	\$ 26,383
Federal Funds Special Purpose	\$ 15,782,107	\$ 16,606,776	\$ 15,809,363
Revenues from Other Districts	\$ 594,940	\$ 525,000	\$ 525,000
Revenues from Other Agencies	\$ 106,018	\$ 102,700	\$ 102,700
Other Financing Sources	\$ 8,250	\$ -	\$ -
Total	\$ 188,577,307	\$ 202,021,640	\$ 209,436,990

# 2017-18 Budgeted Revenues by Source

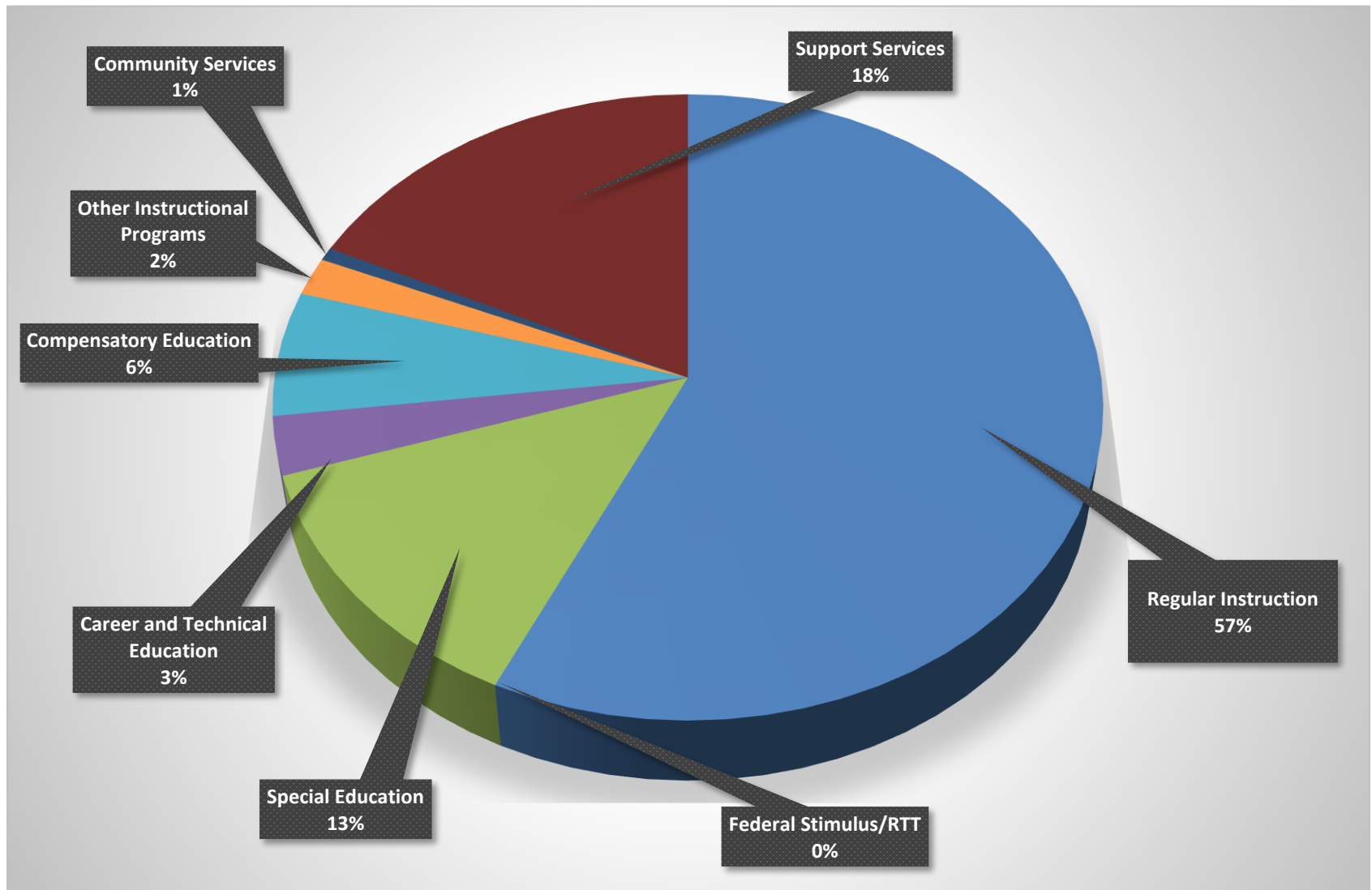




# Budgeted Expenditures

	Actuals 2015-16	Budget 2016-17	Original Budget 2017-18
Regular Instruction	\$ 105,595,810	\$ 119,031,723	\$ 124,739,400
Federal Stimulus/RTT	\$ 943,863	\$ 223,407	\$ -
Special Education	\$ 23,339,986	\$ 25,397,711	\$ 28,503,739
Career and Technical Education	\$ 6,622,913	\$ 6,835,928	\$ 6,595,602
Compensatory Education	\$ 13,342,163	\$ 14,419,876	\$ 14,092,267
Other Instructional Programs	\$ 1,057,625	\$ 4,658,099	\$ 4,303,793
Community Services	\$ 1,044,885	\$ 1,383,101	\$ 1,478,712
Support Services	\$ 32,754,469	\$ 37,778,357	\$ 39,111,929
Total	\$ 184,701,714	\$ 209,728,202	\$ 218,825,442

# 2017-18 Expenditure Budget by Source



# MSOC Disclosure

(materials, supplies, and operating costs)

- ▶ *Supplemental Budget Section 502(8)(a)(ii)*  
*pages 206-207*
- ▶ *Chapter 28A.505 RCW*

**Auburn School District No. 408**  
**2017-18 MSOC Disclosure**

**Combined 1191 MSOC from F-203**

Regular Instruction	\$ 18,306,545
Grades 9-12 Additional	\$ 887,001
<b>* Total MSOC Allocation</b>	<b>\$ 19,193,546</b>

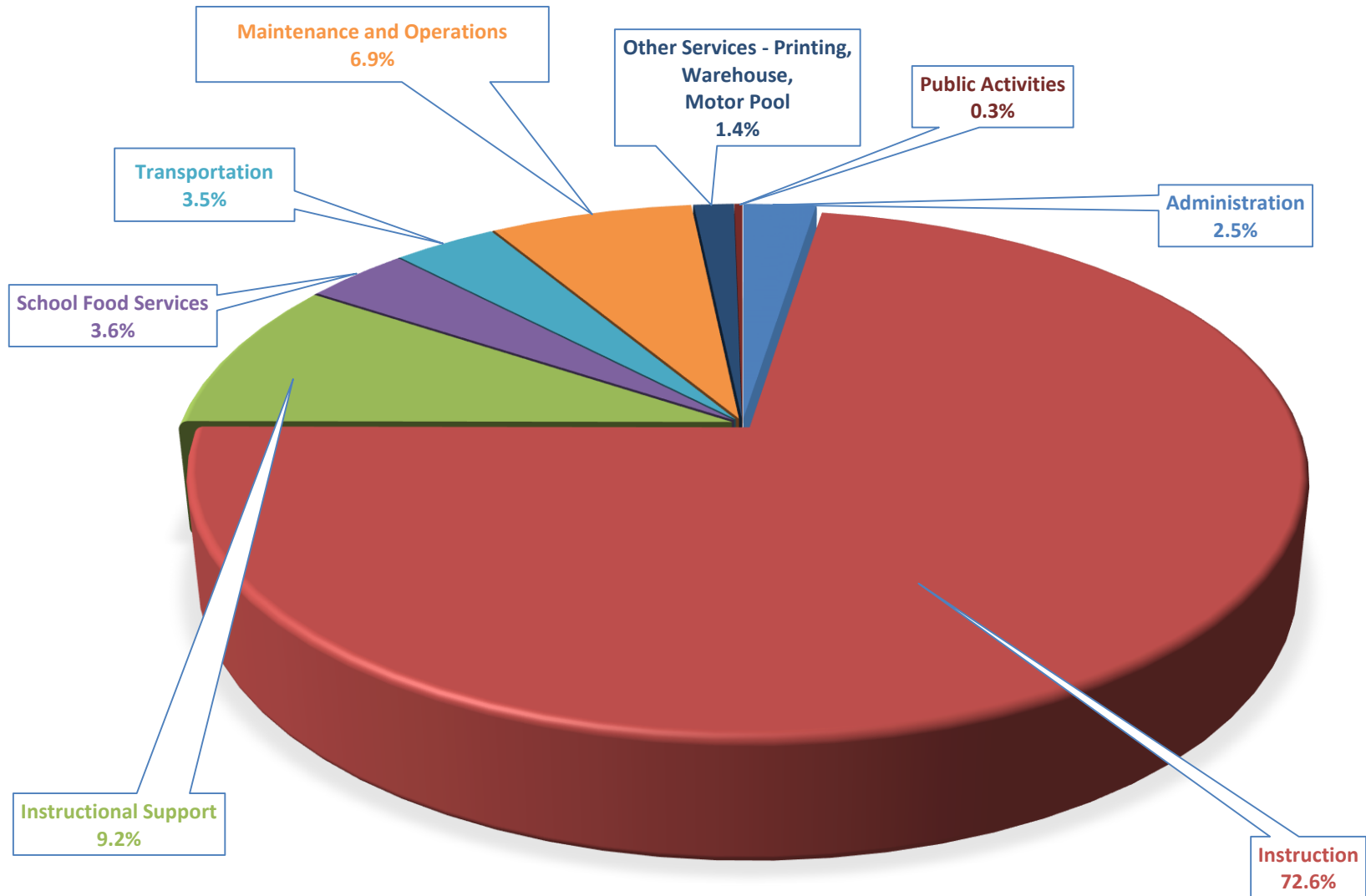
**\*\* Objects of Expenditure from F-195**

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 5,266,110	\$ 4,184,531	\$ -	\$ -	\$ 1,081,579
Object 7 - totals	\$ 10,102,721	\$ 3,564,397	\$ -	\$ -	\$ 6,538,324
Object 8 - totals	\$ 126,334	\$ 66,300	\$ -	\$ -	\$ 60,034
Object 9 - totals	\$ 390,000	\$ 76,000	\$ -	\$ -	\$ 314,000
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$ 15,885,165</b>				
<b>* Difference</b>	<b>\$ 3,308,381</b>				

# Budgeted Expenditures by Activity

	2015-16Actual	2016-17Budgeted	2017-18Budgeted
Administration - Board of Directors, Superintendent, Business Office, Human Resources, Public Relations	\$ 4,325,127	\$ 5,305,886	\$ 5,437,949
Instruction - Teaching, Supervision, Library, Principal, Counseling, Student Safety, Health, Extracurricular	\$ 130,911,343	\$ 150,545,547	\$ 158,797,910
Instructional Support- Professional Development, Technology, Curriculum	\$ 20,824,804	\$ 20,696,026	\$ 20,214,452
School Food Services - Food, Supervision, Operations	\$ 6,130,034	\$ 7,846,702	\$ 7,820,843
Transportation - Operations, Supervision, Maintenance, Insurance	\$ 6,784,382	\$ 7,462,210	\$ 7,755,352
Maintenance and Operations - Grounds, Building Operation, Utilities, Security, Supervision, Insurance	\$ 14,040,910	\$ 15,238,370	\$ 15,198,692
Other Services - Printing, Warehouse, Motor Pool	\$ 1,357,085	\$ 2,047,959	\$ 3,002,837
Public Activities	\$ 328,029	\$ 585,503	\$ 597,407
<b>Totals</b>	<b>\$ 184,701,714</b>	<b>\$ 209,728,203</b>	<b>\$ 218,825,442</b>

# Budgeted Expenditure by Activity



# Other Funds

- ▶ Associated Student Body Fund
- ▶ Capital Projects Fund
- ▶ Debt Service Fund
- ▶ Transportation Vehicle Fund

# Associated Student Body Fund

Each student activity group prepares a budget for the fiscal year.

- ▶ Revenues of \$4,842,171

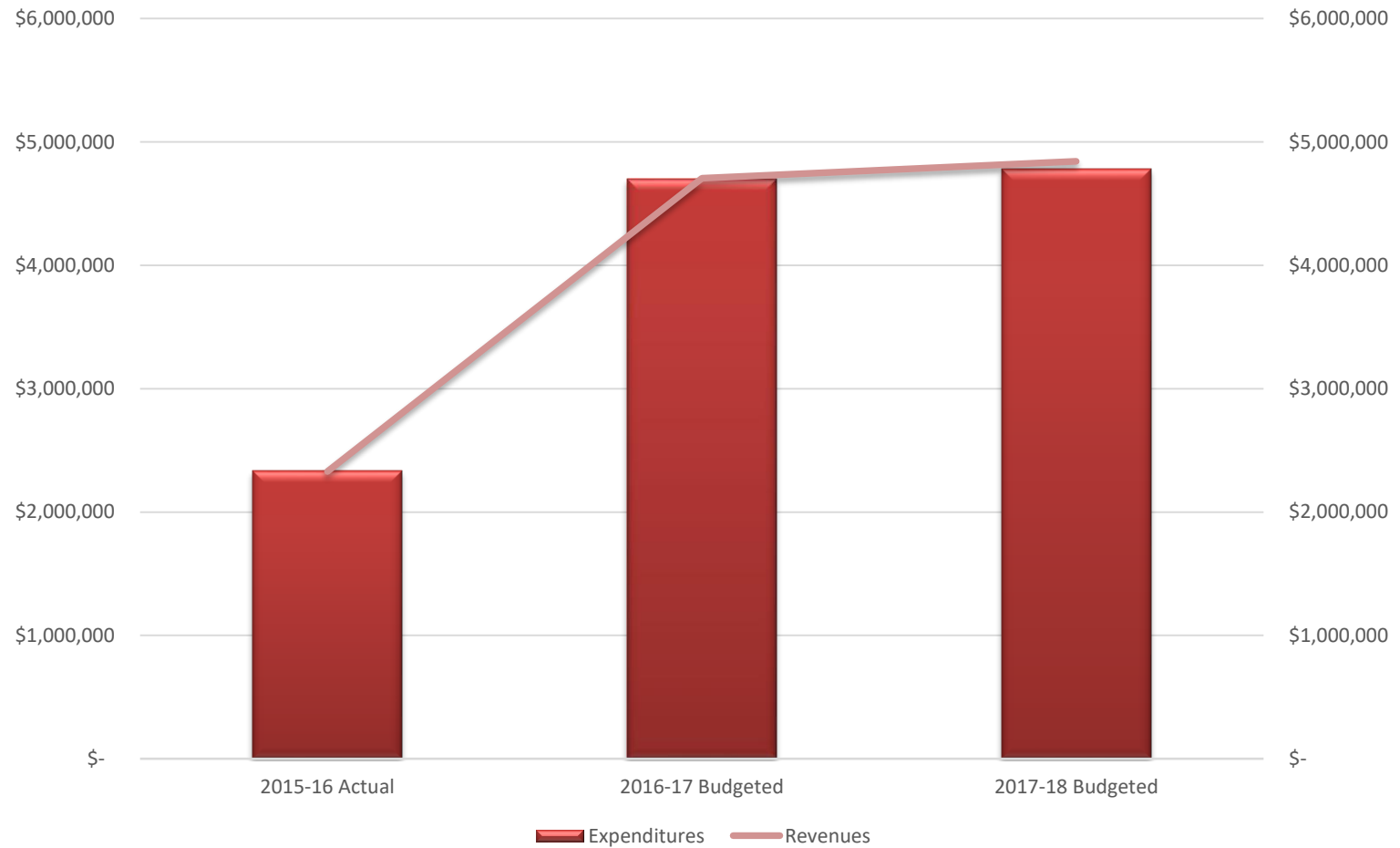
- Various Fundraisers

- ▶ Expenditures of \$ 4,780,925

- General ASB
- Athletics
- Classes (Seniors, Juniors, etc.)
- ASB Clubs
- Private Monies (scholarships, food bank)



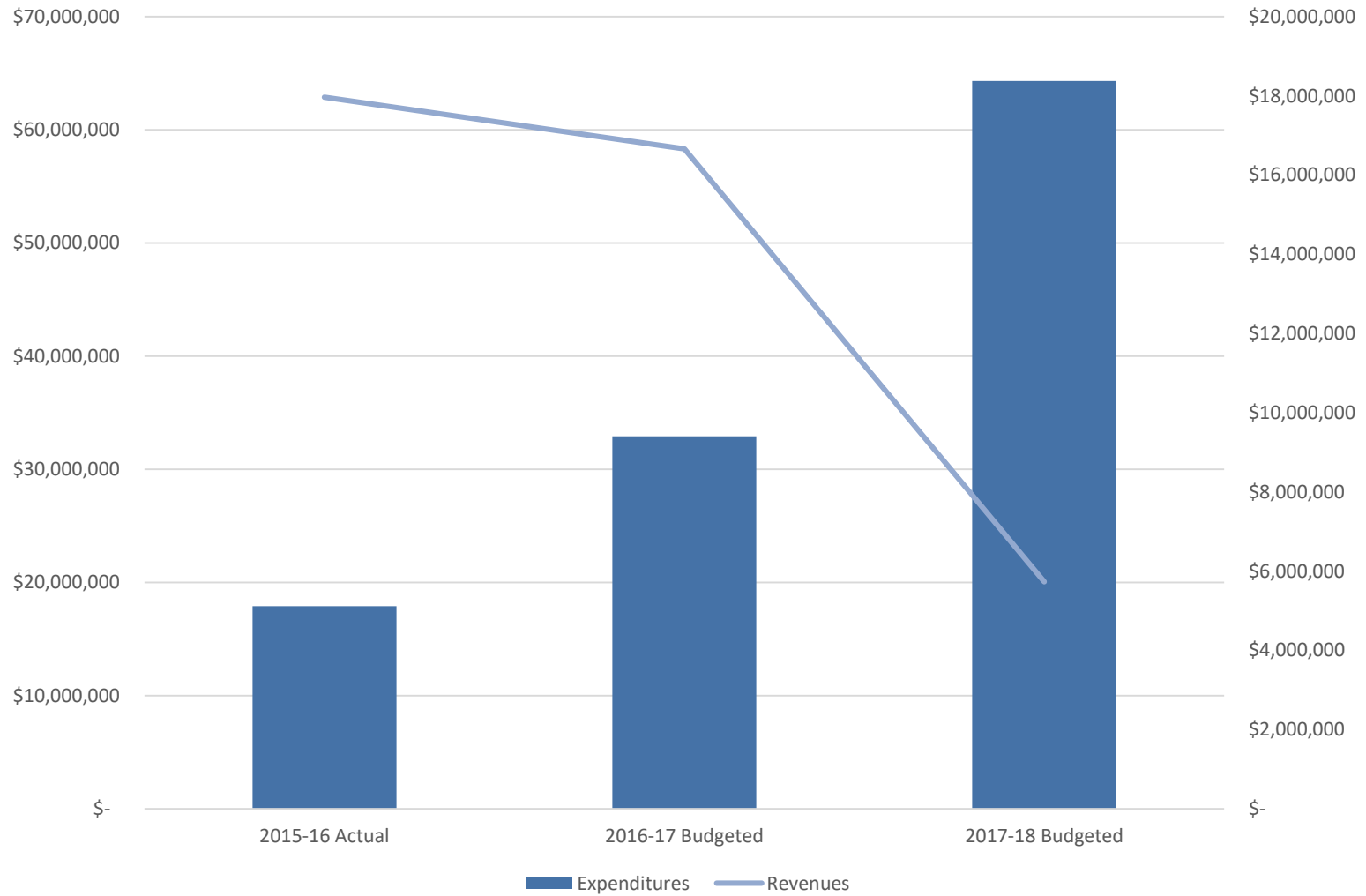
## Associated Student Body Fund



# Capital Projects Fund

- ▶ Revenues of \$5,731,649
  - School Impact Fees
  - Investment Earnings
  - 2014 Technology Levy
- ▶ Expenditures budgeted at \$64,314,078
  - Property Acquisition
  - Technology Acquisitions
  - Portables and Building Improvements
  - Olympic Middle School Reconstruction and Modernization

## Capital Projects Fund

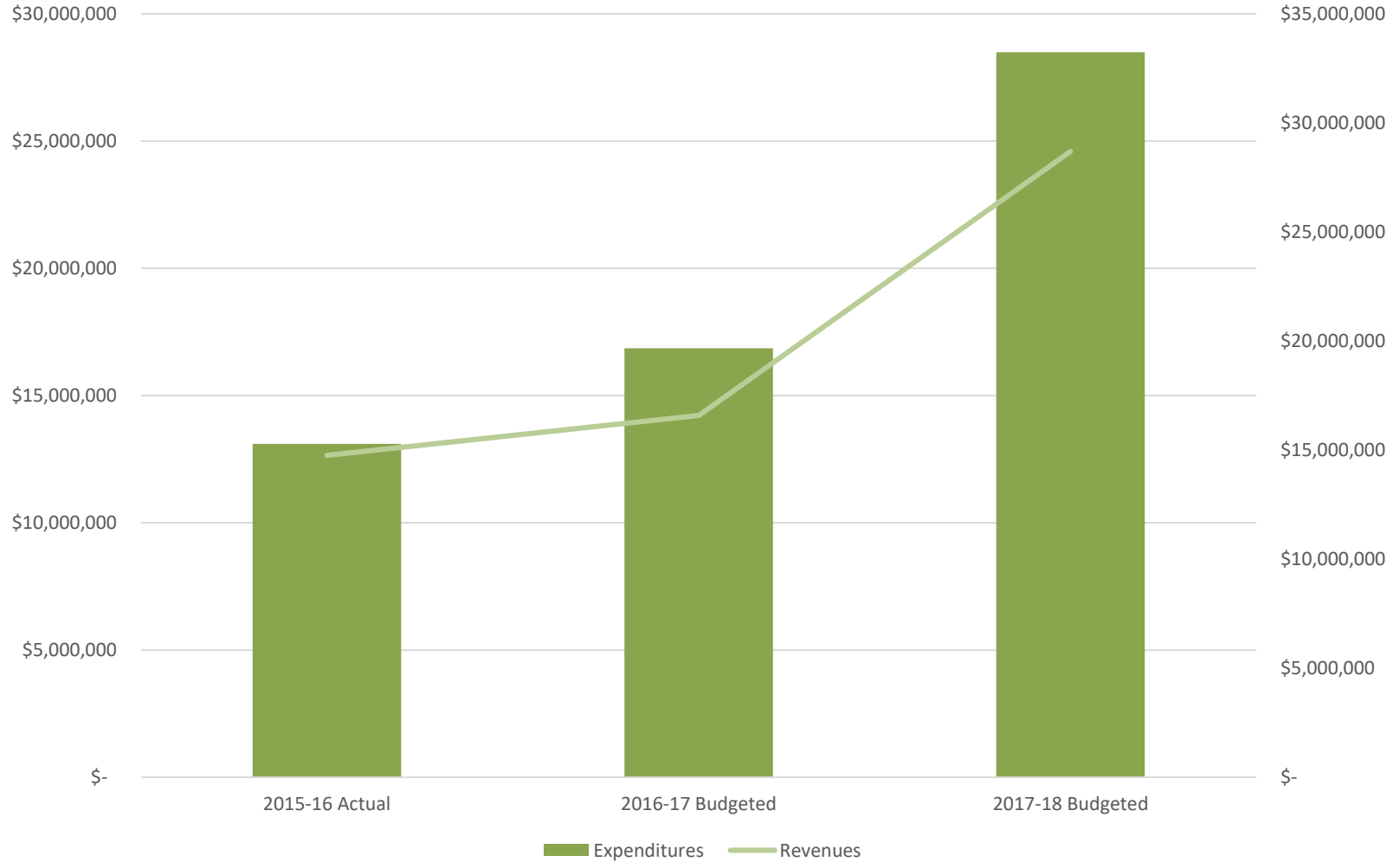


# Debt Service Fund

Payments for previous bond sales from 2004 to current.

- ▶ Revenues of \$28,691,162
- ▶ Expenditures of \$28,485,038

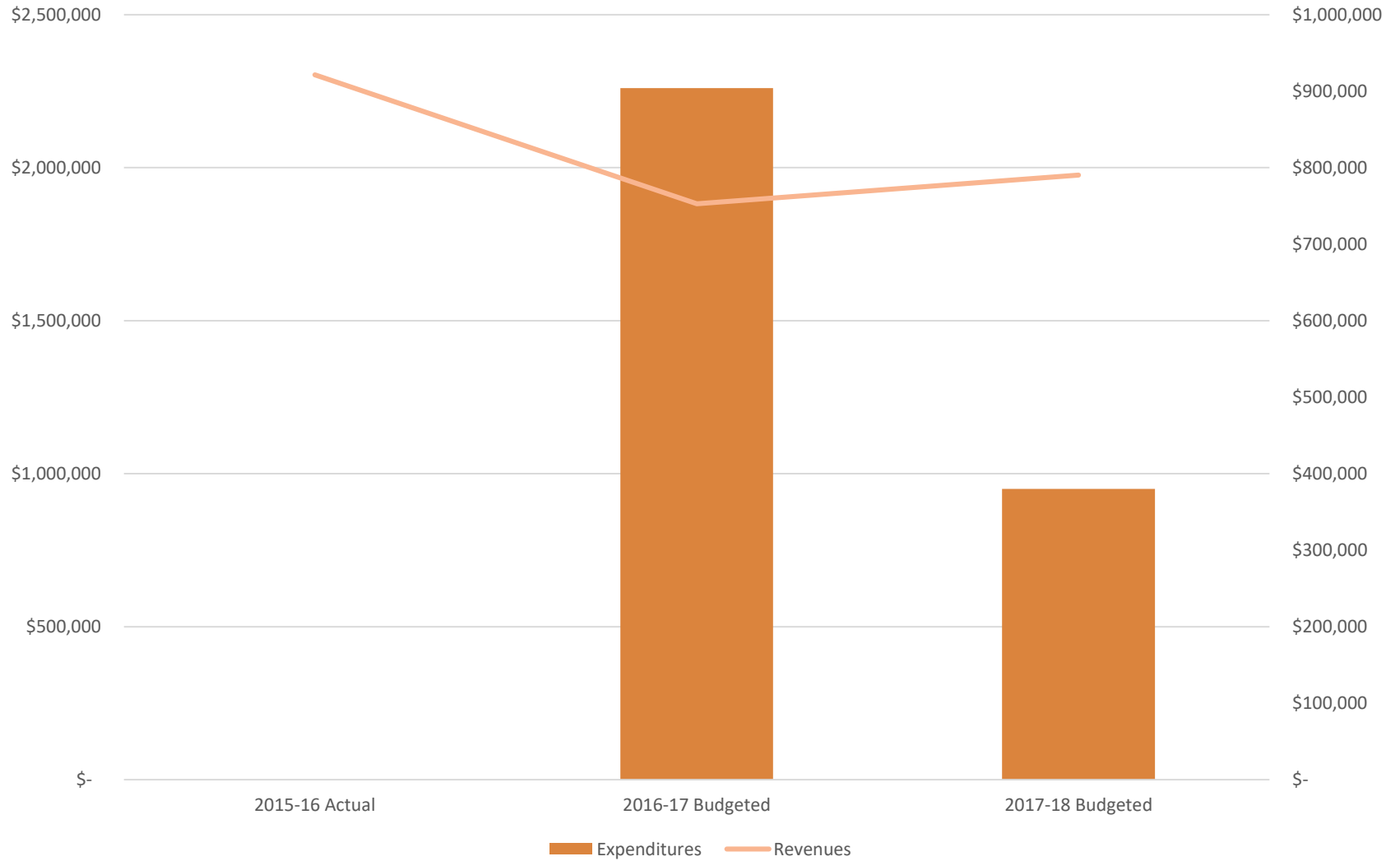
## Debt Service Fund



# Transportation Vehicle Fund

- ▶ Revenues of \$790,213
  - Depreciation Schedule
  - Investment Earnings
  
- ▶ Expenditures of \$1,324,770
  - Purchase of New Buses

## Transportation Vehicle Fund



# Auburn School District

## 2017–18 Annual Budgets Hearing and Adoption

- ▶ General Fund
- ▶ Capital Projects Fund
- ▶ Transportation Vehicle Fund
- ▶ Debt Service Fund
- ▶ Associated Student Body Fund