

Ferndale School District (2020-2021 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	376.00	376.00	376.00	376.00
2. Grade 1	355.00	355.00	355.00	355.00
3. Grade 2	357.00	357.00	357.00	357.00
4. Grade 3	336.00	336.00	336.00	336.00
5. Grade 4	367.00	367.00	367.00	367.00
6. Grade 5	339.00	339.00	339.00	339.00
7. Grade 6	381.00	381.00	381.00	381.00
8. Grade 7	365.00	365.00	365.00	365.00
9. Grade 8	364.00	364.00	364.00	364.00
10. Grade 9	351.00	351.00	351.00	351.00
11. Grade 10	335.00	335.00	335.00	335.00
12. Grade 11 (excluding Running Start)	254.00	254.00	254.00	254.00
13. Grade 12 (excluding Running Start)	235.00	235.00	235.00	235.00
14. SUBTOTAL	4,415.00	4,415.00	4,415.00	4,415.00
15. Running Start	162.00	162.00	162.00	162.00
16. Dropout Reengagement Enrollment	45.00	45.00	45.00	45.00
17. ALE Enrollment	35.20	35.20	35.20	35.20
18. TOTAL K-12	4,657.20	4,657.20	4,657.20	4,657.20

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	293.998	294.000	294.000	294.000
2. General Fund FTE Classified Employees /4	197.019	197.000	197.000	197.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	5,016,328			
2000 Local Nontax Support	919,500	928,695	937,982	947,362
3000 State, General Purpose	43,470,692	44,440,000	44,884,400	45,333,244
4000 State, Special Purpose	11,843,606	12,120,000	12,241,200	12,363,612
5000 Federal, General Purpose	392,882	444,400	448,844	453,332
6000 Federal, Special Purpose	3,268,578	3,434,000	3,468,340	3,503,023
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	2,970,000	2,878,500	2,907,285	2,936,358
9000 Other Financing Sources	1,500	1,515	1,530	1,545
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	67,883,086	64,247,110	64,889,581	65,538,476

EXPENDITURES

00 Regular Instruction	40,298,198	39,188,000	39,775,820	40,372,457
10 Federal Stimulus				
20 Special Education Instruction	10,992,482	11,055,453	11,221,285	11,389,604
30 Vocational Education Instruction	2,410,954	2,453,194	2,489,992	2,527,342
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	4,807,214	4,988,181	5,063,004	5,138,949
70 Other Instructional Programs	273,235	240,207	243,810	247,467
80 Community Services	156,000	15,500	15,500	15,500
90 Support Services	15,099,467	17,432,545	17,694,033	17,959,443
B. TOTAL EXPENDITURES	74,037,550	75,373,080	76,503,444	77,650,762
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-6,154,464	-11,125,970	-11,613,863	-12,112,286

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	431,017	430,000	430,000	430,000
G.L.825 Restricted for Skill Center				

G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	147,311	150,000	150,000	150,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks	70,000	70,000	70,000	70,000
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies	2,150,000	2,150,000	2,150,000	2,150,000
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	6,000,000			
G.L.890 Unassigned Fund Balance		814,743	-10,364,648	-22,023,726
G.L.891 Unassigned to Minimum Fund Balance Policy	3,932,381	2,961,502	3,014,923	3,060,138
F. TOTAL BEGINNING FUND BALANCE	12,730,709	6,576,245	-4,549,725	-16,163,588

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	430,000	430,000	430,000	430,000
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	150,000	150,000	150,000	150,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks	70,000	70,000	70,000	70,000
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies	2,150,000	2,150,000	2,150,000	2,150,000
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	814,743		-19,231,666	

G.L.891 Unassigned to Minimum Fund Balance Policy	2,961,502	3,014,923	3,060,138	3,106,030
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,576,245	-4,549,725	-16,163,588	-28,275,874

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
100 General Student Body	202,400	202,400	202,400	202,400
200 Athletics	113,300	113,300	113,300	113,300
300 Classes	6,000	6,000	6,000	6,000
400 Clubs	382,600	382,600	382,600	382,600
600 Private Moneys	10,000	10,000	10,000	10,000
A. TOTAL REVENUES	714,300	714,300	714,300	714,300

EXPENDITURES

100 General Student Body	175,800	200,000	200,000	200,000
200 Athletics	109,000	150,000	150,000	150,000
300 Classes				
400 Clubs	359,500	350,000	350,000	350,000
600 Private Moneys	14,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	658,300	710,000	710,000	710,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	56,000	4,300	4,300	4,300

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	381,110	460,651	464,951	469,251
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	33,541	10,000	10,000	10,000
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	414,651	470,651	474,951	479,251

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	460,651	464,951	469,251	473,551
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	10,000	10,000	10,000	10,000
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	470,651	474,951	479,251	483,551

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	7,348,603	7,533,000	7,605,000	7,683,000
2000 Local Nontax Support	200,000			
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,548,603	7,533,000	7,605,000	7,683,000

EXPENDITURES

Matured Bond Expenditures	4,455,000	5,000,000	5,000,000	5,000,000
Interest on Bonds	2,992,225	2,750,000	3,321,850	1,862,000
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	7,447,225	7,750,000	8,321,850	6,862,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	101,378	-217,000	-716,850	821,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	4,600,000	4,701,378	4,484,378	3,767,528
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	4,600,000	4,701,378	4,484,378	3,767,528

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	4,701,378	4,484,378	3,767,528	4,588,528
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,701,378	4,484,378	3,767,528	4,588,528

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes				
2000 Local Nontax Support	1,000,000	400,000	400,000	400,000
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 | Other Financing Sources 47,000,000 18,000,000

A. TOTAL REVENUES AND OTHER FINANCING SOURCES 48,000,000 18,400,000 400,000 400,000

EXPENDITURES

10 | Sites 11,500,000 9,000,000 7,000,000 1,000,000

20 | Buildings 56,000,000 20,000,000 10,000,000

30 | Equipment 1,500,000 500,000 475,581 200,000

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 69,000,000 29,500,000 17,475,581 1,200,000

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D) -21,000,000 -11,100,000 -17,075,581 -800,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service 3,609,718

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds 48,000,000 30,000,000 19,619,718 2,544,137

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds 410,000 300,000 300,000 300,000

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes 719,718

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE 52,019,718 31,019,718 19,919,718 2,844,137

ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service 719,718

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds 30,000,000 19,619,718 2,544,137 1,744,137

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds 300,000 300,000 300,000 300,000

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 31,019,718 19,919,718 2,844,137 2,044,137

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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1100 | Local Property Tax

1300 | Sale of Tax Title Property

1400 | Local in lieu of Taxes

1500 | Timber Excise Tax

1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	15,000	15,000	15,000	15,000
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose-Unassigned				
4300 Other State Agencies-Unassigned				
4499 Transportation Reimbursement Depreciation	347,397	350,000	350,000	350,000
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				
6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities				
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment	10,000	10,000	10,000	10,000
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	372,397	375,000	375,000	375,000

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,100,000	300,000	500,000	500,000
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84				
92 Interest 1/ - formerly Act. 83				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	1,100,000	300,000	500,000	500,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-727,603	75,000	-125,000	-125,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,304,642	577,039	652,039	527,039
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	1,304,642	577,039	652,039	527,039

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	577,039	652,039	527,039	402,039
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	577,039	652,039	527,039	402,039
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Comment