

Ferndale School District (2019-2020 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1. Kindergarten /2	368.00	368.00	368.00	368.00
2. Grade 1	360.00	360.00	360.00	360.00
3. Grade 2	310.00	310.00	310.00	310.00
4. Grade 3	358.00	358.00	358.00	358.00
5. Grade 4	323.00	323.00	323.00	323.00
6. Grade 5	368.00	368.00	368.00	368.00
7. Grade 6	363.00	363.00	363.00	363.00
8. Grade 7	362.00	362.00	362.00	362.00
9. Grade 8	341.00	341.00	341.00	341.00
10. Grade 9	359.00	359.00	359.00	359.00
11. Grade 10	352.00	352.00	352.00	352.00
12. Grade 11 (excluding Running Start)	311.00	311.00	311.00	311.00
13. Grade 12 (excluding Running Start)	240.00	240.00	240.00	240.00
14. SUBTOTAL	4,415.00	4,415.00	4,415.00	4,415.00
15. Running Start	147.00	147.00	147.00	147.00
16. Dropout Reengagement Enrollment	41.00	41.00	41.00	41.00
17. ALE Enrollment	35.00	35.00	35.00	35.00
18. TOTAL K-12	4,638.00	4,638.00	4,638.00	4,638.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	324.489	325.000	325.000	325.000
2. General Fund FTE Classified Employees /4	225.823	226.000	226.000	226.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	9,426,770	9,643,586	9,855,745	10,072,571
2000 Local Nontax Support	939,500	961,109	982,253	1,003,862
3000 State, General Purpose	41,758,735	42,719,186	43,659,008	44,619,506
4000 State, Special Purpose	13,756,489	14,072,888	14,382,492	14,698,907
5000 Federal, General Purpose	440,000	450,120	460,023	470,143
6000 Federal, Special Purpose	3,147,849	3,220,250	3,291,095	3,363,499
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	2,987,000	3,055,701	3,122,926	3,191,631
9000 Other Financing Sources	1,500	1,535	1,568	1,603
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	72,457,843	74,124,375	75,755,110	77,421,722

EXPENDITURES

00 Regular Instruction	43,224,952	45,386,200	47,655,510	50,038,285
10 Federal Stimulus				
20 Special Education Instruction	12,049,122	12,651,578	13,284,157	13,948,365
30 Vocational Education Instruction	2,917,850	3,063,743	3,216,930	3,377,776
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	4,964,316	5,212,532	5,473,158	5,746,816
70 Other Instructional Programs	250,827	263,368	276,537	290,364
80 Community Services	15,500	16,275	17,089	17,943
90 Support Services	15,075,048	15,828,800	16,620,240	17,451,252
B. TOTAL EXPENDITURES	78,497,615	82,422,496	86,543,621	90,870,801
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)	-6,039,772	-8,298,121	-10,788,511	-13,449,079

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	395,692	395,692	396,000	396,000

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	144,123	144,123	144,000	144,000
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	150,000	150,000
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	7,000,000			
G.L.890 Unassigned Fund Balance	3,275,273	4,235,501	-2,062,805	-12,851,316
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	13,035,088	6,995,316	-1,302,805	-12,091,316

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	395,692	396,000	396,000	396,000
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	144,123	144,000	144,000	144,000
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	150,000	150,000	150,000
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				

G.L.890 Unassigned Fund Balance	4,235,501			
G.L.891 Unassigned to Minimum Fund Balance Policy				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,995,316	-1,302,805	-12,091,316	-25,540,395

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
100 General Student Body	235,466	240,000	240,000	240,000
200 Athletics	103,300	75,000	75,000	75,000
300 Classes	6,000	6,000	6,000	6,000
400 Clubs	392,550	392,000	392,000	392,000
600 Private Moneys	10,100	10,000	10,000	10,000
A. TOTAL REVENUES	747,416	723,000	723,000	723,000

EXPENDITURES

100 General Student Body	165,516	165,000	165,000	165,000
200 Athletics	129,350	130,000	130,000	130,000
300 Classes	4,750	4,800	4,800	4,800
400 Clubs	387,650	385,000	385,000	385,000
600 Private Moneys	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	697,266	694,800	694,800	694,800
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	50,150	28,200	28,200	28,200

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	450,050	500,200	525,000	550,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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	450,050	500,200	525,000	550,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	500,200	525,000	550,000	575,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
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/	500,200	528,400	553,200	578,200

SUMMARY OF DEBT SERVICE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	5,653,034	7,379,000	7,499,000	7,572,000
2000 Local Nontax Support	8,000	15,000	15,000	15,000
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,661,034	7,394,000	7,514,000	7,587,000

EXPENDITURES

Matured Bond Expenditures	3,270,000	4,455,000	3,690,000	3,880,000
Interest on Bonds	1,963,293	2,035,225	1,912,400	1,798,850
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	5,233,293	6,490,225	5,602,400	5,678,850
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)	427,741	903,775	1,911,600	1,908,150
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,706,371	3,134,112	1,747,887	3,539,487
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	2,706,371	3,134,112	1,747,887	3,539,487

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	3,134,112	1,747,887	4,037,887	3,659,487
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)	3,134,112	4,037,887	3,659,487	5,447,637

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes				
2000 Local Nontax Support	750,000	500,000	500,000	10,000
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	47,371,000	32,500,000	32,500,000	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	48,121,000	33,000,000	33,000,000	10,000
EXPENDITURES				
10 Sites	8,500,000	85,000	50,000	
20 Buildings	38,000,000	32,000,000	32,000,000	500,000
30 Equipment	500,000	500,000	1,000,000	500,000
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	47,000,000	32,585,000	33,050,000	1,000,000
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)	1,121,000	415,000	-50,000	-990,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
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				
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				
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		1,121,000	1,536,000	1,486,000
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	0	1,121,000	1,536,000	1,486,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
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				
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				
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	1,121,000	1,536,000	1,486,000	496,000
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,121,000	1,536,000	1,486,000	496,000

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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	5,000	5,000	5,000	5,000
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	370,000	370,000	370,000	370,000
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	5,000	5,000	5,000	5,000
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	380,000	380,000	380,000	380,000

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,100,000		1,100,000	
34 Transportation Equipmment 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	0	1,100,000	0
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)	-720,000	380,000	-720,000	380,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,299,524	579,524	1,000,000	280,000
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	1,299,524	579,524	1,000,000	280,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	579,524	1,000,000	280,000	660,000
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/	579,524	959,524	280,000	660,000
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Comment