



# **Ferndale School District #502 Business and Support Services**

## **2018-19 Budget Summary Citizens' Budget General Fund**

**7/31/2018**

**Prepared by:** Mark Deebach, Assistant Superintendent for Business & Support Services  
Holly Graham, Director of Accounting  
Tammy Longstaff, Administrative Assistant

**Table of Contents**

	Page
Introduction to Funds .....	1
General Fund Budget Overview .....	3
Enrollment .....	4
General Fund Revenue - Where does the money come from?.....	5
Revenues defined by state budget codes .....	6
General Fund Expenditures - How is the money spent? .....	8
Expenditures defined by state program budget codes .....	9
Expenditures by major budget activity codes .....	10
Expenditures by major budget object codes .....	11
Staffing Summary .....	12
Revenue / Expenditure Summary .....	13

## **Introduction to Funds**

The responsibility for the financial management of Ferndale School District rests with the school board, the superintendent and the staff retained to manage the operations of the school district. However, the district's financial management is regulated by state law and supervised by the Washington State Superintendent of Public Instruction (OSPI). Ferndale School District must follow uniform guidelines for budgeting, accounting and financial reporting practices. These guidelines ensure consistent and comparable data for each of the state's school districts. Additionally, the Washington State Auditor audits the school district financial records for compliance with laws and regulations, general accounting practices, and adequate internal controls.

Each school district in the state is required to develop and adopt its own budget prior to the beginning of each school year. The budget process is governed by state law, state regulations and instructions provided by the Superintendent of Public Instruction with budgets prepared on forms strictly prescribed for this purpose.

Governmental accounting systems in the state of Washington are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities.

Because all governmental units receive financial resources that may be used only in accordance with restrictions established by law, accounting systems must demonstrate compliance with such restrictions. This need has resulted in the development of the fund accounting concept as a means of control.

The budget for Ferndale School District consists of five separate funds:

**General Fund** – The general fund is financed from local, county, state and federal sources. These revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for students (including salaries and benefits), food services, maintenance, data processing, printing and pupil transportation.

**Associated Student Body Fund** – The associated student body fund (ASB) is financed, in part, by the establishment and collection of fees from students and non-students as a condition of their attendance at any optional non-credit extracurricular event of the district. While ASB funds are considered to belong to the students, as a special revenue fund, the ASB fund is under the control, supervision and approval of the board of directors, with the school district legally owning the resources accounted for in the fund.

**Debt Service Fund** – Debt service funds account for the accumulation of resources for and the payment of long-term debt principal and interest. This fund is established to account for the payment of principal, interest and other expenditures related to the redemption of outstanding bonds.

**Capital Projects Fund** – The capital projects fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment related to construction and acquisition of portable classroom units. The capital projects fund is generally funded from sale proceeds of voter-approved bonds, state matching funds, impact/mitigation fees from new development and interest earnings.

**Transportation Vehicle Fund** – The transportation vehicle fund is provided to account for the state reimbursement to the school district for depreciation of approved pupil transportation equipment and for the purchase and major repair of such equipment.

The expenditure authority for each of these funds for the 2018-19 budget will be presented to Ferndale School District Board of Directors for approval at the regular school board meeting on July 31, 2018, and is summarized as follows:

<u>2018-19 Budget Summary</u>		
<b>General Fund:</b>	<b>\$</b>	<b>74,105,810</b>
<b>Associated Student Body:</b>	<b>\$</b>	<b>710,800</b>
<b>Debt Service Fund:</b>	<b>\$</b>	<b>3,551,283</b>
<b>Capital Projects Fund:</b>	<b>\$</b>	<b>3,000,000</b>
<b>Transportation Vehicle Fund:</b>	<b>\$</b>	<b>1,400,000</b>

## Ferndale School District No. 502 2018-19 General Fund Budget Overview

The Citizens' Budget is presented to provide an overview of the proposed General Fund budget only. The General Fund, by law, provides expenditure capacity for salaries, benefits, supplies, equipment, utilities and operational expenses of the district.

On September 1, 2018, a budgeted beginning fund balance of \$8,737,000 is anticipated to consist of set-aside reserves for uninsured risk, instructional materials and inventory. A carryover of current budget commitments that are not expected to be accomplished by August 31st and carryover of funds earned in the previous year, but traditionally allocated in the new year such as fines and fees, and Medicaid administrative match revenues (this item doesn't show as a separate line on the state budget document).

Revenues from all sources (local, state and federal) are anticipated to equal \$71,084,342 and expenditures are budgeted at \$74,105,810. In order to maintain flexibility to allocate budget capacity if unanticipated revenues are received during the year after budget adoption, equal amounts of revenues and expenditures are budgeted as "capacity reserves" in the amount of \$2,800,000. New grants or the receipt of higher than anticipated revenues (i.e. Impact Aid) can be expended up to the amount set aside in budget capacity expenditure reserves. If additional revenues are not received, then the capacity reserves will not be necessary. If expenditures are anticipated to exceed the allocated budgets plus capacity reserves, then a budget extension must be approved by the Board of Directors and submitted to OSPI.

The ending fund balance goal is to set aside reserves in the amount of \$70,000 as a reserve for uninsured risks. The beginning fund balance plus revenues minus expenditures equals the ending fund balance of \$5,715,532. The board has set a goal to maintain an undesignated unreserved fund balance of \$2,000,000 which is approximately 2.71% of the district's current budgeted expenditures.

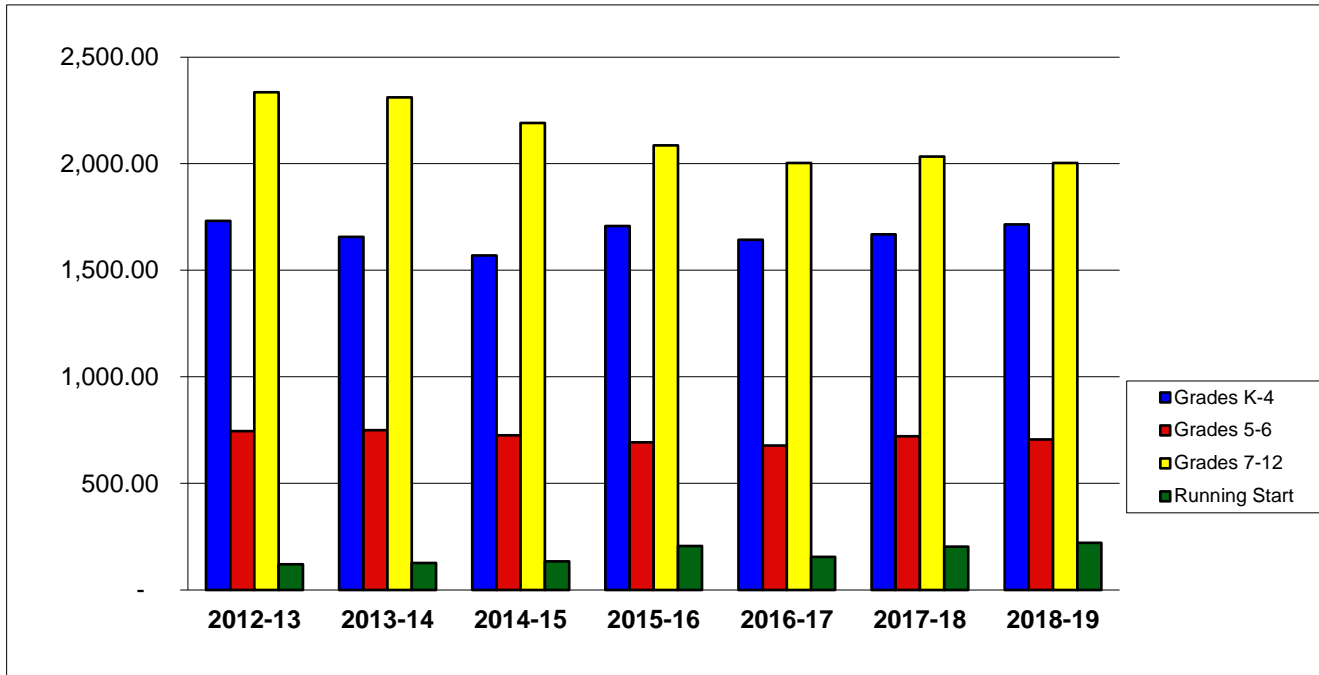
<b>General Fund Balance Estimates 2018-19</b>	
<b>Beg. F. B. Carryover of Restricted Revenue</b>	<b>115,000</b>
<b>Beg. F. B. Board Reserve for Inventory</b>	<b>100,000</b>
<b>Beg. F. B. Restricted for Uninsured Risks</b>	<b>70,000</b>
<b>Beg. F. B. Committed to Other Purposes</b>	<b>302,000</b>
<b>Beg. F. B. Assigned to Contingencies</b>	<b>150,000</b>
<b>Beg. F.B. Assigned to Capital Projects</b>	<b>1,800,000</b>
<b>Beg. F. B. Assigned to Other Purposes</b>	<b>4,200,000</b>
<b>Beg. F. B. Unreserved and Board Reserve</b>	<b>2,000,000</b>
<b>Beginning Fund Balance 9-1-18</b>	<b>8,737,000</b>
<b>Total Revenues for 2018-19</b>	<b>71,084,342</b>
<b>Total Expenditures for 2018-19</b>	<b>74,105,810</b>
<b>Revenues over (or under) Expenditures</b>	<b>(3,021,468)</b>
<b>End. F. B. Carryover of Restricted Revenue</b>	<b>115,000</b>
<b>End. F. B. Board Reserve for Inventory</b>	<b>100,000</b>
<b>End. F. B. Restricted for Uninsured Risks</b>	<b>70,000</b>
<b>End. F. B. Committed to Other Purposes</b>	<b>-</b>
<b>End. F. B. Assigned to Contingencies</b>	<b>150,000</b>
<b>End. F.B. Assigned to Capital Projects</b>	<b>1,800,000</b>
<b>End. F. B. Assigned to Other Purposes</b>	<b>1,480,532</b>
<b>End. F. B. Unreserved and Board Reserve</b>	<b>2,000,000</b>
<b>Ending Fund Balance 8-31-19</b>	<b>5,715,532</b>

2.8% of Expenditures

## Enrollment

The majority of funding is derived from allocations from the state based on student enrollment. Funding is received on an annual average of student full-time equivalents as reported on pre-determined "count" days for the months of September through June (state reporting changes began including June beginning in 2012-13). Fluctuations in enrollment are extremely difficult to predict and careful monitoring of the monthly enrollment is important in order to adjust expenditures to the level of funding the enrollment provides.

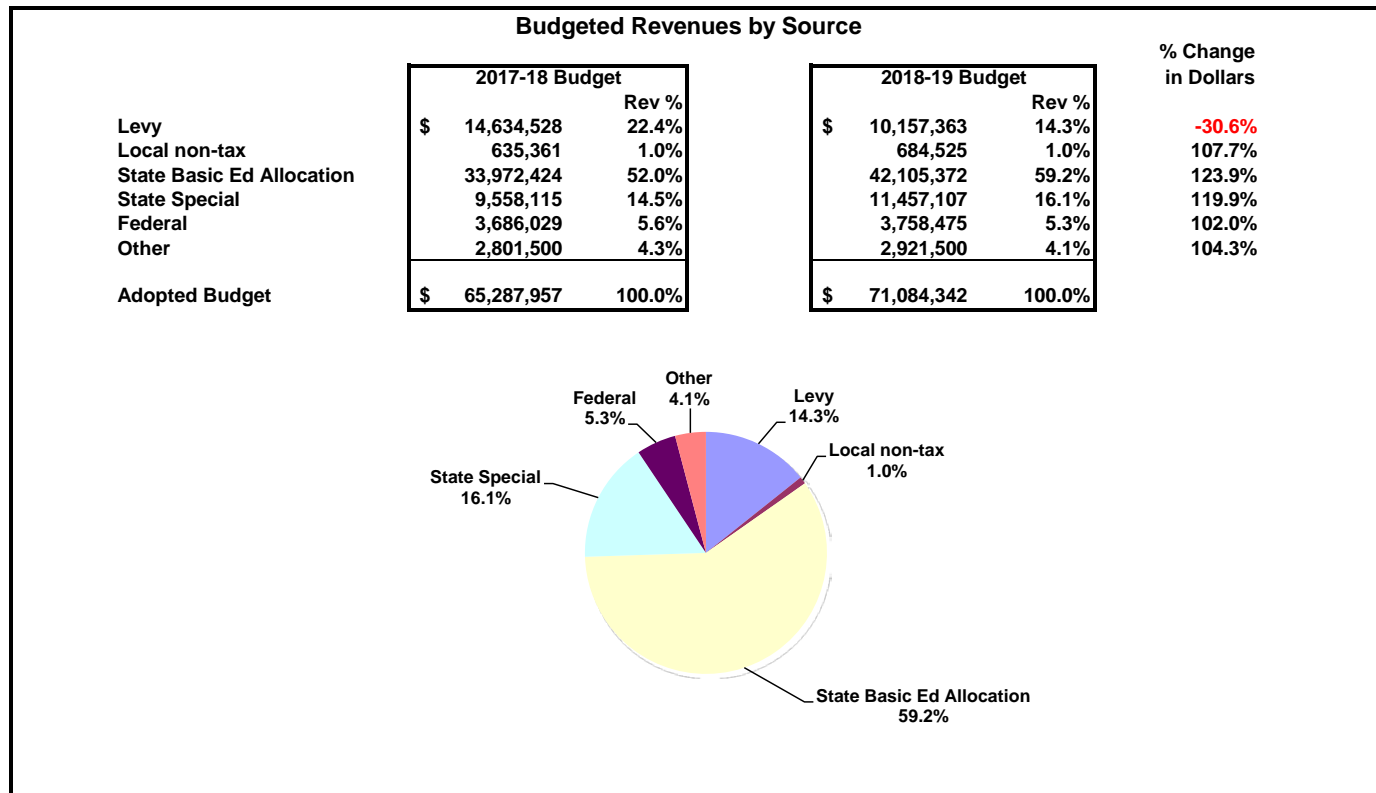
	2012-13	2013-14	2014-15	2015-16	2016-17	Budgeted*	Budgeted*
<b>Average State</b>							
<b>Allocation per FTE</b>	<b>\$5,247.87</b>	<b>\$5,598.86</b>	<b>\$5,811.36</b>	<b>\$6,358.07</b>	<b>\$6,576.89</b>	<b>\$7,183.08</b>	<b>\$8,823.03</b>
<b>Grades K-4</b>	1,732.53	1,656.94	1,569.40	1,707.22	1,644.00	1,669.00	1,715.00
<b>Grades 5-6</b>	746.20	750.26	726.37	693.11	678.00	722.00	707.00
<b>Grades 7-12</b>	2,335.48	2,311.13	2,191.30	2,085.87	2,003.00	2,034.00	2,003.00
	4,814.21	4,718.33	4,487.07	4,486.20	4,325.00	4,425.00	4,425.00
<b>Running Start</b>	120.55	126.48	134.47	206.06	155.00	204.00	221.00
	4,934.76	4,844.81	4,621.54	4,692.26	4,480.00	4,629.00	4,646.00



\* Note: 2012-13, 2013-14, and 2014-15 includes enrollment data from Lummi Nation Schools

## Ferndale School District No. 502 Where does the money come from?

- \$ 53,562,479 State Resources represent 75.3% of all revenues.** These revenues consist of state apportionment revenues based upon actual student enrollment for basic education, as well as categorical programs including Special Education, Learning Assistance Program, State Transitional Bilingual Program, Highly Capable Program, and Career and Technology Education. Also, state revenues are received for transporting students to and from school. (See revenue categories coded to the 3000 and 4000 series on page 6)
  - \$ 10,157,363 Levy Funds (property tax collections) represent 14.3% of the district's operating revenues.** Voters approved levy collections in the amounts of \$14,475,000 and \$15,060,000 for calendar years 2017 and 2018 respectively. However, the voter approved amount exceeds the districts levy authority, therefore the district will need to rollback (not collect) approximately \$456,562. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes. Approximately 55% of the assessed levy amount is collected in the spring, and 45% is collected in the fall.
  - \$ 3,758,475 Federal Revenues account for 5.3% of district revenues** which include funding for specific programs such as Special Education, Career and Technology Education, Targeted Student Assistance, funding for Innovative Programs and Food Services funding for student meals. Impact Aid for revenues in-lieu-of property taxes for federally connected children are included in federal revenues. (See revenues coded to series 5000 and 6000 on page 7)
  - \$ 3,606,025 Local non-tax and other revenues account for the remainder of the budgeted revenues 4.1%.** These revenues include tuition and/or fees, food lunch revenues, transportation reimbursements for non to-from transportation, interest earnings and facilities use. (See revenues coded to series 2000, 7000 and 8000 on pages 6 & 7)
- \$ 71,084,342**



**Ferndale School District  
Revenues as Defined by State Codes**

Revenue Account Code	Description	2016-17 Actual	2017-18 Budget	2018-19 Budget	2017-18 vs 2018-19	
					% Change	\$ Change
1100	LOCAL PROPERTY TAX	\$14,111,772	\$14,632,555	\$10,155,883	-30.6%	(4,476,672)
1300	SALE OF TAX & TITLE PROPERTY					
1500	TIMBER EXCISE TAX	1,862	1,973	1,480	-25.0%	(493)
2100	STUDENT FEES & TUITION	21,527	16,500	16,500	0.0%	-
2171	TRAFFIC SAFETY FEES	104,607	82,686	83,000	0.4%	314
2173	SUMMER SCHOOL TUITIONS/FEES					
2200	SALE OF SUPPLIES	28,087	19,150	19,000	-0.8%	(150)
2231	SECONDARY VOCATIONAL	16,669	11,400	11,400	0.0%	-
2289	OTHER COMMUNITY SERVICE	29,588	15,500	31,500	103.2%	16,000
2298	SCHOOL FOOD SERVICES	251,188	325,000	325,000	0.0%	-
2300	INVESTMENT EARNINGS	86,871	20,000	50,000	150.0%	30,000
2500	GIFTS & DONATIONS	19,396	27,500	27,500	0.0%	-
2600	FINES DAMAGES & REFUNDS	8,294	2,625	5,625	114.3%	3,000
2700	RENTAL OF PROPERTY	17,558	10,000	10,000	0.0%	-
2800	INSURANCE RECOVERIES					
2900	OTHER LOCAL REIMBURSEMENT	68,363	45,000	45,000	0.0%	-
2910	E-RATE	92,904	60,000	60,000	0.0%	-
3100	APPORTIONMENT - (BEA)	29,841,158	32,025,499	39,542,345	23.5%	7,516,846
3121	SPECIAL EDUCATION, GENERAL	1,136,826	1,225,501	1,454,307	18.7%	228,806
3300	LOCAL EFFORT ASSIST	784,963	721,424	1,108,720	53.7%	387,296
3600	STATE FORESTS					
4100	SPECIAL PURPOSE, UNASSIGNED	8,337				
4121	SPECIAL EDUCATION - STATE	4,195,360	4,500,524	5,740,652	27.6%	1,240,128
4122	SPECIAL EDUCATION - INFANT/TODDLER	444,211	473,584	743,055	56.9%	269,471
4134	MIDDLE SCHOOL CTE					
4155	LEARNING ASSISTANCE	1,104,327	1,509,449	1,873,669	24.1%	364,220
4158	SPECIAL & PILOT PROG	234,452	280,000	189,484	-32.3%	(90,516)
4165	TRANSITIONAL BILINGUAL	352,710	413,827	504,719	22.0%	90,892
4166	STUDENT ACHIEVEMENT					
4174	HIGHLY CAPABLE	49,323	109,831	134,828	22.8%	24,997
4198	SCHOOL FOOD SERVICE	29,415	25,900	25,700	-0.8%	(200)
4199	TRANSPORTATION OPERATIONS	2,243,521	2,245,000	2,245,000	0.0%	-
4300	OTHER STATE AGENCIES, UNASSIGNED					
4358	SPECIAL & PILOT PROG, OTHER STATE					



Revenue Codes	Description	2017-18 vs 2018-19				
		2016-17 Actual	2017-18 Budget	2018-19 Budget	% Change	\$ Change
5200	GENERAL PURPOSE, UNASSIGNED					
5300	FEDERAL IMPACT AID	\$ 301,610	\$220,000	\$220,000	0.0%	-
5329	FEDERAL IMPACT AID- SPEC ED	111,085	140,410	140,000	-0.3%	(410)
5500	FEDERAL FORESTS	14,030	80,000	80,000	0.0%	-
6100	SPECIAL PURP,OSPI,UNASSIGNED					
6111	FED STIMULUS: TITLE I					
6113	FED STIMULUS:STATE FISCAL STABIL					
6114	FED STIM:IDEA					
6118	FED STIM:COMPETITIVE GRANT					
6119	FED STIM: OTHER					
6121	SPEC ED, MEDICAID REIMB					
6124	SPECIAL EDUCATION - FEDERAL	998,268	956,079	968,375	1.3%	12,296
6138	VOCATIONAL EDUCATION	45,169	37,000	37,000	0.0%	-
6151	TITLE I - DISADVANTAGED	904,053	977,867	965,016	-1.3%	(12,851)
6152	TCHR QUALITY & INNOVATIVE PRG	113,123	247,172	212,284	-14.1%	(34,888)
6153	MIGRANT			95,000		
6164	LIMITED ENGLISH PROFICIENCY					
6198	SCHOOL FOOD SERVICE	917,680	731,000	731,000	0.0%	-
6200	DIRECT SPECIAL PURPOSE GRNT	7,972	82,000	82,000	0.0%	-
6268	INDIAN EDUCATION	111,927	113,501	127,800	12.6%	14,299
6300	FED GRNTS THRU OTHR AGENCY					
6310	MEDICAID ADMIN MATCH					
6321	SPECIAL EDUCATION MEDICAID	44	1,000	-	-100.0%	(1,000)
6351	DISADVANTAGED	6,787				
6362	MATH & SCIENCE PROFESSIONAL DEV					
6364	LIMITED ENGLISH PROFICIENCY					
6998	USDA COMMODITIES	141,222	100,000	100,000	0.0%	-
7100	PROGRAM PARTICIPATION					
7121	SPECIAL EDUCATION - OTHER DISTRICT					
7197	SUPPORT SERVICES - OTHER DISTRICT					
8100	OTHER GOVERNMENTAL AGENCIES	99,543	2,800,000	2,920,000	4.3%	120,000
8200	PRIVATE FOUNDATIONS	-				
8500	EDUCATION SERVICE DISTRICTS					
9300	SALE OF EQUIPMENT	10,298	1,500	1,500	0.0%	-
9900	OPERATING TRANSFERS					
<b>TOTAL REVENUES &amp; OTH FIN. SOURCES</b>		<b>59,066,100.00</b>	<b>\$65,287,957</b>	<b>\$71,084,342</b>	<b>8.9%</b>	<b>\$5,796,385</b>

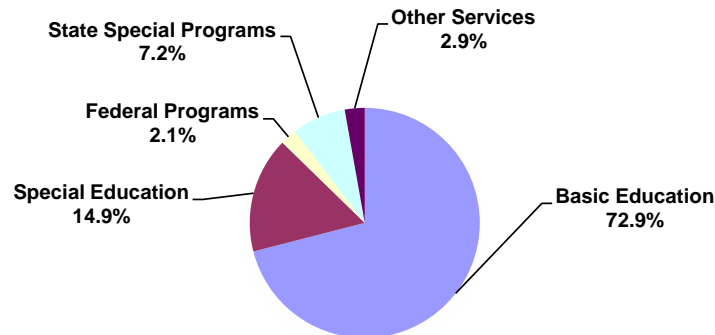
LEVY	\$14,113,634	\$14,634,528	\$10,157,363	-30.6%	(\$4,477,165)
LOCAL	745,052	635,361	684,525	7.7%	49,164
STATE BEA	31,762,947	33,972,424	42,105,372	23.9%	8,132,948
STATE SPECIAL	8,661,656	9,558,115	11,457,107	19.9%	1,898,992
FEDERAL	3,672,970	3,686,029	3,758,475	2.0%	72,446
OTHER	109,841	2,801,500	2,921,500	4.3%	120,000
OPERATING TRANSFERS					
<b>TOTALS</b>	<b>\$59,066,100</b>	<b>\$65,287,957</b>	<b>\$71,084,342</b>	<b>108.9%</b>	<b>\$5,796,385</b>

## Ferndale School District No. 502 How is the money spent?

- \$ 54,005,803 Basic Education represents 72.9% of all expenditures.** These include schools and instructional support services, co- and extra-curricular programs, health services, curriculum adoptions, general district support services such as fiscal services, technology services, utilities, custodial services, and building maintenance.
  - 11,014,148 Special Education represents 14.9% of all expenditures.** These programs record the "excess costs" of providing special education and related services for "special education-eligible students". Funding sources include revenues generated by the state funding formula, federal revenues and our local levy revenues.
  - 1,593,155 Federal Programs represent 2.1% of all expenditures.** These programs include the Carl D. Perkins Vocational-Technical grant; IDEA-A&B along with IDEA-619 flow-through, Title I funds to assist children living in low-income areas, Title II and V funds to assist school districts in improving the quality of education, and funds to assist the academic needs of Native American students.
  - 5,351,527 State Categorical programs represent 7.2% of all expenditures.** These programs include Learning Assistance, State Transitional Bilingual, Parent and the School Community Partnership, Highly Capable, Pupil Transportation, and other instructional programs.
  - 2,141,177 Other Services represents 2.9% of all expenditures.** These include the food services operations, facilities use and scheduling, and the preschool inclusion program in conjunction with Special Education.
- 
- \$ 74,105,810**

**Budgeted Expenditures by Major Programs**  
(Summarized from detail on page 9)

	2017-18 Budget		2018-19 Budget		% Change in Dollars
	\$	Exp %	\$	Exp %	
Basic Education	46,496,863	71.0%	54,005,803	72.9%	16.1%
Special Education	10,679,244	16.3%	11,014,148	14.9%	3.1%
Federal Programs	1,502,774	2.3%	1,593,155	2.1%	6.0%
State Categorical Programs	4,971,190	7.6%	5,351,527	7.2%	7.7%
Other Services	1,855,391	2.8%	2,141,177	2.9%	15.4%
<b>Total</b>	<b>\$ 65,505,462</b>	<b>100.0%</b>	<b>\$ 74,105,810</b>	<b>100.0%</b>	<b>13.1%</b>



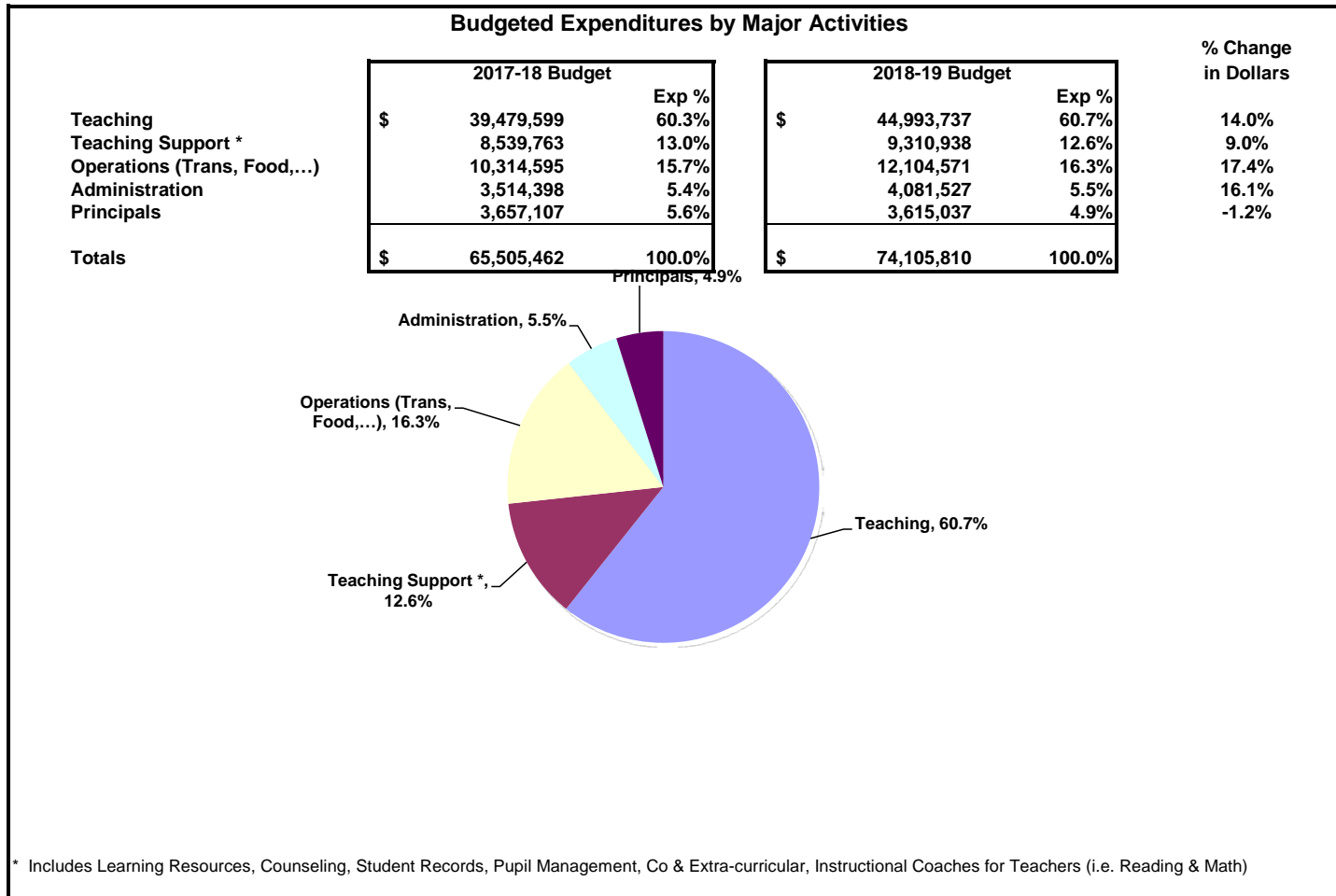
**Ferndale School District**  
**Expenditures as Defined by State Codes**

Expenditure Program Code	Description	2016-17 Actual		2017-18 Budget		2018-19 Budget		2017-18 vs 2018-19	
								% Change	\$ Change
01	Basic Education	\$ 30,955,684	\$ 36,075,862	\$ 40,631,029			12.6%	\$ 4,555,167	
02	Basic Education - Alternative Learning Exp	139,083	144,110	272,127			0.0%	-	
03	Basic Education - Dropout Reengagement	421,959	270,000	290,000					
31	State Vocational	1,931,236	1,987,992	2,626,585			32.1%	638,593	
34	Middle School CTE	93,774	115,724	128,116			10.7%	12,392	
71	Traffic Safety	91,797	82,686	82,686			0.0%	0	
97	General Support Services	7,167,659	7,820,489	10,007,019			28.0%	2,186,530	
	<b>Basic Education Subtotal</b>	<b>40,801,192</b>	<b>46,496,863</b>	<b>54,037,562</b>			16.2%	7,540,699	
21	Special Education, State	7,622,248	8,987,154	9,479,303			5.5%	492,149	
22	Special Education, Infants/Toddlers	378,837	257,719	473,590			83.8%	215,871	
24	Special Education, Federal	998,268	1,284,329	927,207			-27.8%	(357,122)	
29	Impact Aid, Federal	159,524	150,042	134,048			-10.7%	(15,994)	
	<b>Special Education Subtotal</b>	<b>9,158,877</b>	<b>10,679,244</b>	<b>11,014,148</b>			3.1%	334,904	
38	Federal Vocational	43,777	74,647	35,427			-52.5%	(39,220)	
51	Title I - Disadvantaged	886,854	943,825	922,169			-2.3%	(21,656)	
52	Teacher Quality & Innovative Programs	109,637	246,959	452,859			83.4%	205,900	
64	Limited English Proficiency						0.0%	-	
68	Native American Ed 92-318, USDOE	108,477	124,927	122,525			-1.9%	(2,402)	
53	Migrant, Federal			95,602					
69	Compensatory, Other	115,460	112,416	102,081			-9.2%	(10,335)	
	<b>Federal Subtotal</b>	<b>1,264,205</b>	<b>1,502,774</b>	<b>1,730,663</b>			15.2%	227,889	
55	LAP Learning Assistance	1,027,440	1,505,886	1,742,512			15.7%	236,626	
56	State Instructional, Ctr/Hm	3,900							
58	Special/Pilot Programs	215,683	179,823	388,209			115.9%	208,386	
65	English Language Learners	323,008	413,173	469,389			13.6%	56,216	
66	Student Achievement								
74	Highly Capable	47,974	50,735	132,751			161.7%	82,016	
79	Other Instructional	7,726	21,062	50,000			137.4%	28,938	
99	Pupil Transportation	2,343,572	2,800,511	2,649,336			-5.4%	(151,175)	
	<b>State Subtotal</b>	<b>3,969,303</b>	<b>4,971,190</b>	<b>5,432,197</b>			9.3%	461,007	
89	Other Community Services	-	15,500	15,500			100.0%	-	
73	Summer School						0.0%	-	
98	Food Services	1,567,162	1,839,891	1,875,740			1.9%	35,849	
	<b>Other Services Subtotal</b>	<b>1,567,162</b>	<b>1,855,391</b>	<b>1,891,240</b>			1.9%	35,849	
	<b>Budget Subtotal</b>	<b>56,760,739</b>	<b>65,505,462</b>	<b>74,105,810</b>			13.1%	8,600,348	
11	Stimulus-Title I								
13	Stimulus-Stabilize								
14	Stimulus-IDEA								
18	Stimulus-Competitive Grant								
19	Stimulus-Other								
	<b>Budget Totals</b>	<b>\$56,760,739</b>	<b>\$65,505,462</b>	<b>\$74,105,810</b>			13.1%	<b>\$8,600,348</b>	

## Ferndale School District No. 502

### How is the money spent by major activity?

<b>\$</b>	<b>44,993,737</b>	<b>Teaching: 60.7%</b> of the district budget is spent on classroom instruction and expenditures directly related to student services such as coaching, class or student advising, and related duties.
	<b>9,310,938</b>	<b>Teaching Support: 12.6%</b> of the budget is allocated to libraries, counseling offices, pupil management, including supervision, and health services.
	<b>12,104,571</b>	<b>Operations: 16.3%</b> of the budget is spent on the delivery of food services, pupil transportation, information and technology services, printing services, maintenance of school buildings and grounds, scheduling of facilities for school and community use, and utilities.
	<b>4,081,527</b>	<b>Administration: 5.5%</b> of the budget is spent on activities performed by the school board, the superintendent's office, community relations, fiscal services (accounting, payroll, purchasing), human relations and overall leadership for the instructional programs.
	<b>3,615,037</b>	<b>Principals: 4.9%</b> of the budget covers management and coordination of school units including principals, assistant principals, office managers and clerical staff who help manage school operations.
<b>74,105,810</b>		



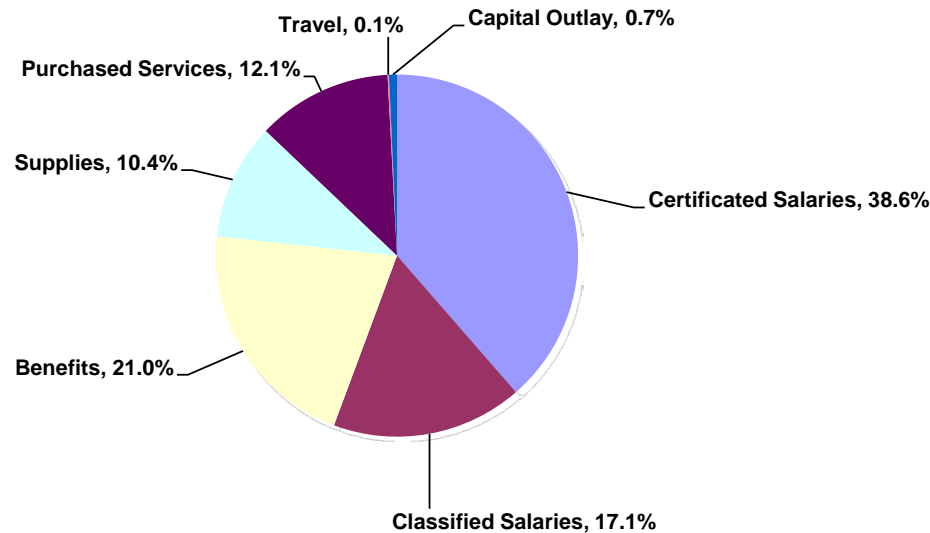
## Ferndale School District No. 502

### How is the money spent on each major object category?

\$	28,597,611	<b>Certificated Salaries 38.6%</b> include expenditures for salaries of certificated employees (teachers, counselors, etc).
	12,654,941	<b>Classified Salaries 17.1%</b> include expenditures for non-certificated employees (custodians, bus drivers, etc).
	15,582,685	<b>Benefits 21.0%</b> include mandatory payroll taxes such as FICA and unemployment, plus retirement and health care benefits.
	7,707,064	<b>Supplies 10.4%</b> include consumable supplies for instruction and departments.
	8,942,446	<b>Purchased Services 12.1%</b> include services provided by independent contractors, utilities, dues and conference fees.
	92,507	<b>Travel 0.1%</b> include expenditures for travel authorized by policies of the district or required by grants.
	528,556	<b>Capital Outlay 0.7%</b> records expenditures for capitalized equipment, building and/or grounds improvements.
\$	<b>74,105,810</b>	

#### Budgeted Expenditures by Major Objects

	2017-18 Budget		2018-19 Budget		% Change in Dollars
	\$	Exp %	\$	Exp %	
Certificated Salaries	26,604,697	40.6%	28,597,611	38.6%	7.5%
Classified Salaries	10,385,268	15.9%	12,654,941	17.1%	21.9%
Benefits	15,533,985	23.7%	15,582,685	21.0%	0.3%
Supplies	5,988,360	9.1%	7,707,064	10.4%	28.7%
Purchased Services	6,334,334	9.7%	8,942,446	12.1%	41.2%
Travel	82,062	0.1%	92,507	0.1%	12.7%
Capital Outlay	576,756	0.9%	528,556	0.7%	-8.4%
<b>Totals</b>	<b>\$ 65,505,462</b>	<b>100.0%</b>	<b>\$ 74,105,810</b>	<b>100.0%</b>	



## Ferndale School District Staffing Summary Budget 2018-19

	State Funded Staffing Units	Grant/Local Funded FTE	Ferndale Actual FTE
Certificated Instructional Staff	226.966	64.092	291.058
Certificated Admin Staff	13.014	5.986	19.000
Classified Staff	56.575	172.603	229.178
<b>Total</b>	<b>296.555</b>	<b>242.681</b>	<b>539.236</b>

	Certificated FTE	Classified FTE	Total FTE
2018-19 Budgeted Staffing	310.058	229.178	539.236
2017-18 Budgeted Staffing	307.825	219.445	527.270
<b>Variance</b>	<b>2.233</b>	<b>9.733</b>	<b>11.966</b>

## Revenue/Expenditure Summary

REVENUE	2017-18 Budget	2018-19 Budget	Variance
Levy	14,634,528	10,157,363	(4,477,165)
Local	635,361	684,525	49,164
State BEA	33,972,424	42,105,372	8,132,948
State Special	9,558,115	11,457,107	1,898,992
Federal	3,686,029	3,758,475	72,446
Other	2,801,500	2,921,500	120,000
<b>Totals</b>	<b>65,287,957</b>	<b>71,084,342</b>	<b>5,796,385</b>
<b>EXPENDITURES</b>			
Certificated Salaries	26,604,697	28,597,611	1,992,914
Classified Salaries	10,385,268	12,654,941	2,269,673
Benefits	15,533,985	15,582,685	48,700
Supplies	5,988,360	7,707,064	1,718,704
Purchased Services	6,334,334	8,942,446	2,608,112
Travel	82,062	92,507	10,445
Capital Outlay	576,756	528,556	(48,200)
	<b>65,505,462</b>	<b>74,105,810</b>	<b>8,600,348</b>
<b>REVENUE</b>	<b>65,287,957</b>	<b>71,084,342</b>	<b>5,796,385</b>
Transfers	-	-	-
<b>EXPENDITURES</b>	<b>65,505,462</b>	<b>74,105,810</b>	<b>8,600,348</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(217,505)</b>	<b>(3,021,468)</b>	<b>(2,803,963)</b>