

Ferndale School District (2021-2022 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1. Kindergarten /2	363.00	375.00	375.00	375.00
2. Grade 1	342.00	354.00	354.00	354.00
3. Grade 2	345.00	357.00	357.00	357.00
4. Grade 3	325.00	337.00	337.00	337.00
5. Grade 4	355.00	363.00	363.00	363.00
6. Grade 5	325.00	344.00	344.00	344.00
7. Grade 6	375.00	375.00	387.00	387.00
8. Grade 7	357.00	357.00	369.00	369.00
9. Grade 8	358.00	358.00	370.00	370.00
10. Grade 9	358.00	358.00	367.00	367.00
11. Grade 10	342.00	342.00	352.00	352.00
12. Grade 11 (excluding Running Start)	260.00	260.00	270.00	270.00
13. Grade 12 (excluding Running Start)	240.00	240.00	250.00	250.00
14. SUBTOTAL	4,345.00	4,420.00	4,495.00	4,495.00
15. Running Start	148.00	148.00	148.00	148.00
16. Dropout Reengagement Enrollment	31.00	31.00	31.00	31.00
17. ALE Enrollment	38.00	38.00	38.00	38.00
18. TOTAL K-12	4,562.00	4,637.00	4,712.00	4,712.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	340.088	345.000	345.000	345.000
2. General Fund FTE Classified Employees /4	252.451	255.000	255.000	255.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	8,293,699	8,376,000	8,459,000	8,543,000
2000 Local Nontax Support	606,000	606,000	606,000	606,000
3000 State, General Purpose	42,711,569	44,000,000	44,043,603	44,734,000
4000 State, Special Purpose	11,619,383	11,000,000	10,205,000	10,205,000
5000 Federal, General Purpose	392,882	400,000	400,000	400,000
6000 Federal, Special Purpose	8,328,597	8,300,000	8,300,000	8,300,000
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities	2,970,000	2,970,000	2,970,000	2,970,000
9000 Other Financing Sources	10,000	12,291	9,222	8,840
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	74,932,130	75,664,291	74,992,825	75,766,840

EXPENDITURES

00 Regular Instruction	40,812,707	40,500,000	40,500,000	40,000,000
10 Federal Special Purpose Funding	4,461,075	4,500,000	3,500,000	3,500,000
20 Special Education Instruction	11,542,431	11,600,000	11,600,000	11,600,000
30 Vocational Education Instruction	1,973,877	1,800,000	1,800,000	1,800,000
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	4,980,556	4,500,000	4,500,000	4,500,000
70 Other Instructional Programs	253,332	250,000	250,000	250,000
80 Community Services	156,000	150,000	150,000	150,000
90 Support Services	16,018,525	14,790,462	13,950,000	13,942,000
B. TOTAL EXPENDITURES	80,198,503	78,090,462	76,250,000	75,742,000
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)	-5,266,372	-2,426,171	-1,257,175	24,840

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	400,000	200,000	200,000	200,000

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	97,000	100,000	100,000	100,000
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	7,150,000	3,351,025	2,150,000	950,000
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	2,454,824	1,184,426	43,602	60,045
G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	3,207,940	3,207,940	3,123,618	3,050,000
F. TOTAL BEGINNING FUND BALANCE	13,379,764	8,113,391	5,687,220	4,430,045

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	200,000	200,000	200,000	200,000
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	100,000	100,000	100,000	100,000
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	3,351,025	2,150,000	950,000	1,000,000
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	1,184,426	43,602	60,045	55,205

G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	3,207,940	3,123,618	3,050,000	3,029,680
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,113,391	5,687,220	4,430,045	4,454,885

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
100 General Student Body	232,400	232,000	232,000	232,000
200 Athletics	95,000	95,000	95,000	95,000
300 Classes	6,000	6,000	6,000	6,000
400 Clubs	375,000	375,000	375,000	375,000
600 Private Moneys	12,000	12,000	12,000	12,000
A. TOTAL REVENUES	720,400	720,000	720,000	720,000

EXPENDITURES

100 General Student Body	170,800	200,000	200,000	200,000
200 Athletics	121,900	125,000	125,000	125,000
300 Classes	4,750	5,000	5,000	5,000
400 Clubs	366,500	375,000	375,000	375,000
600 Private Moneys	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	673,950	715,000	715,000	715,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	46,450	5,000	5,000	5,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	375,000	420,450	425,450	430,450
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	4,000	5,000	5,000	5,000
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	379,000	425,450	430,450	435,450

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	420,450	425,450	430,450	435,450
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,000	5,000	5,000	5,000
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/	425,450	430,450	435,450	440,450

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	7,426,688	7,573,000	7,608,000	7,686,000
2000 Local Nontax Support	20,000	20,000	20,000	20,000
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,446,688	7,593,000	7,628,000	7,706,000

EXPENDITURES

Matured Bond Expenditures	4,105,000	3,880,000	1,115,000	2,760,000
Interest on Bonds	2,968,375	2,844,450	2,769,525	2,699,750
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	7,083,375	6,734,450	3,894,525	5,469,750
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)	363,313	858,550	3,733,475	2,236,250
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	3,340,000	3,703,313	4,561,863	8,295,338
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	3,340,000	3,703,313	4,561,863	8,295,338

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	3,703,313	4,561,863	8,295,338	10,531,588
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)	3,703,313	4,561,863	8,295,338	10,531,588

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes				
2000 Local Nontax Support	1,100,000	1,100,000	1,100,000	1,100,000
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	45,000,000			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	46,100,000	1,100,000	1,100,000	1,100,000
EXPENDITURES				
10 Sites	7,500,000	500,000	200,000	200,000
20 Buildings	63,500,000	35,000,000	3,000,000	1,000,000
30 Equipment	1,000,000	1,000,000	300,000	300,000
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	72,000,000	36,500,000	3,500,000	1,500,000
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)	-25,900,000	-35,400,000	-2,400,000	-400,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service	3,600,000	3,000,000	3,000,000	3,000,000
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	65,000,000	39,600,000	3,000,000	
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	700,000	800,000	2,000,000	2,600,000
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				
F. TOTAL BEGINNING FUND BALANCE	69,300,000	43,400,000	8,000,000	5,600,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service	3,000,000	3,000,000	3,000,000	3,000,000
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	39,600,000	3,000,000		
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	800,000	2,000,000	2,600,000	2,200,000
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/	43,400,000	8,000,000	5,600,000	5,200,000

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	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	391,000	390,000	390,000	390,000
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	20,000	20,000	20,000	20,000
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	426,000	425,000	425,000	425,000

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,000,000	500,000	500,000	500,000
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	1,000,000	500,000	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)	-574,000	-75,000	-75,000	-75,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,305,000	731,000	656,000	581,000
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	1,305,000	731,000	656,000	581,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	731,000	656,000	581,000	506,000
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/	731,000	656,000	581,000	506,000
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Comment