
2018 – 19 Citizen's Guide to the District's Budget



Edmonds
SCHOOL DISTRICT

Each student learning, every day!

Edmonds School District No. 15
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www.edmonds.wednet.edu

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EDMONDS SCHOOL DISTRICT NO. 15
OFFICE OF THE SUPERINTENDENT

Dear Members of the Edmonds School District Community,

Enclosed please find our 2018-19 Citizen's Guide to the District's Budget. Thank you for your interest and for taking the time to learn more about how our schools are funded. One of our highest priorities is being excellent stewards of our community's resources.

The Citizen's Guide is based upon information filed each year with the Office of the Superintendent of Public Instruction (OSPI). The Citizen's Guide is a much easier to understand document than the budget document the district is required to send to the state, however, we would be happy to provide you a copy of the full budget if you are interested in further details.

Each year, the district involves staff, students, families and community members in helping us to set budget priorities. There is never enough funding to do everything we would like to do, but we want to ensure that we are making wise decisions and setting priorities with the best interest of students always at the forefront. The Edmonds School District is audited annually by the State Auditor's Office and we have a long-standing history of excellent audits.

Thank you again for taking the time to review this information. Please let us know if you have any questions about the material or suggestions about how we may improve this communication tool.

We appreciate your continued support of our students and schools!

Sincerely,

Dr. Kristine McDuffy
Superintendent

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OVERVIEW

The District

Edmonds School District is the tenth largest school district in Washington State, encompassing the cities of Brier, Edmonds, Mountlake Terrace, Lynnwood, Woodway, and parts of unincorporated Snohomish County. We employ more than 3,500 full- and part-time staff including teachers, substitutes, support personnel and administrators (certificated and classified staff). Edmonds School District operates one preschool early learning center, 20 elementary schools, two K-8 schools, four middle schools, four high schools, an alternative high school, homeschool partnership program, and an e-Learning academy serving more than 20,000 full- and part-time students with varied needs and abilities.

The Budget Process

Our budget is a financial tool that guides the collection and distribution of resources in accordance with state law, OSPI regulations, the School Board's educational priorities, and District policies, as well as sound financial management principles. It is our educational plan expressed in dollars.

Our fiscal year begins September 1st and ends August 31st. The district begins the budget process in January and finalizes it when the Superintendent submits a recommended budget to the School Board, which adopts the budget in late July or August. The budget is a finance plan based on projected enrollment, projected revenues and other resources, program requirements, and any state or federal mandated changes. The budget is developed based on several assumptions that are made prior to the beginning of the district's fiscal year. These assumptions may or may not come to pass.

One of the largest variables that factors into the district's budget is enrollment, which drives revenue and staffing. Enrollment is based on viewing historical trends and cohort roll-up of grade groups from year-to-year. The enrollment projection for the subsequent year is made in January of the current year. These projections are made nine months in advance of the beginning of the budget year. The district bases its anticipated revenue upon, and staffs according to, the forecast enrollment.

By state law, the district must have its certificated teaching staff under contract by May 15 each year. Once the budget is established and adopted by the School Board, we wait until September to see how our actual enrollment comes in compared to our budgeted enrollment. If it appears that enrollment will come in above what was budgeted, the district will receive more revenue from the state because of the increased student enrollment. However, if enrollment comes in below budget projections, the state decreases the amount of basic education revenue the district receives.

When faced with decreased revenue from the state because of lower enrollment, the district cannot layoff certificated employees to compensate for the loss of revenue because our staff is already under contract. Therefore, the District needs to make other expenditure reductions to offset the loss of revenue.

ENROLLMENT AND STAFFING

The following section discusses the importance of enrollment in determining our budget.

Why is Student Enrollment Important, and How is it Measured?

Most of the revenue we receive from the State is determined by student enrollment. Student enrollment is measured using either Annual Average Full-Time Equivalent (AAFTE) or Headcount, as follows:

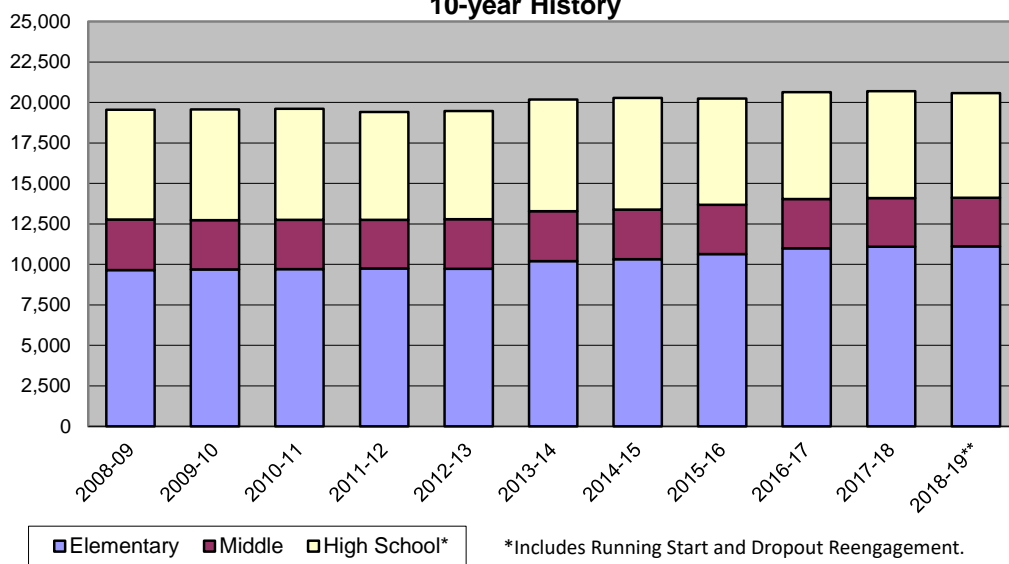
AAFTE measures the average amount of time a student is enrolled during a school year, and is normally used for determining funding. To be counted as full-time, a student must be enrolled for a minimum number of minutes on each prescribed count day for school months running from September through June. Students who attend less than full-time are considered less than 1.0 FTE.

STUDENT HEADCOUNT reflects the actual number of students that attend on a given day regardless of how many minutes per day they actually attend, and is normally used when considering physical capacity

Enrollment Trends

From 2008-09 district enrollment grew from 19,550 to 19,610 students in 2010-11. In 2011-12, enrollment dropped 200 students, but has steadily risen since then. Since the establishment of full-day kindergarten in 2013-14, enrollment now exceeds 20,000 students. In 2016-17, elementary grades grew by 350 students. 2018-19 growth is expected to be more modest, at 20,577 total.

**Figure 1. Student Enrollment (AAFTE)
10-year History**



Staffing

District staffing is also measured by FTE, with 1.0 FTE being the equivalent of a full-time employee. The number of days an employee works varies among positions and bargaining groups. For instance, a 1.0 FTE teacher's base contract includes 180 days a year, for 7 hours per day. Administrative staff work 260 days a year, for 8 hours per day.

School-based staffing levels, both certificated (instructional staff) and classified (non-certificated staff), are determined by AAFTE for each school and are distributed according to our staffing standards (see Appendix I).

Appendix II, page I shows the average annual FTE enrollment for each grade level in the Edmonds School District, along with full-time equivalent staffing for the current year and previous two years.

For the 2018-19 school year, the district is budgeting 20,576.78 full-time equivalent students (FTE). This is 118 fewer students than we budgeted for in 2017-18. Student FTE enrollment is projected to remain flat while total certificated staffing will grow almost 2 percent. The increase in staff is because of new collective bargaining language that requires more certificated staffing to be provided for high-need students.

THE BUDGET

A school district budget consists of five funds, each designated for a particular purpose, and administered separately.

Five Funds of a School District

The **GENERAL FUND** accounts for daily operations. Included in this fund are all recurring financial activities, such as teacher salaries, food services, custodial and maintenance support, utilities, transportation, and central administration costs. Revenue sources primarily include a state allocation based on student enrollment, local property taxes, state special purpose, federal special and general purpose, and local non-tax revenue. State law does not allow funds from Capital Projects/bond dollars or the Transportation Vehicle Fund to be transferred to, and used in, the General Fund, to offset reductions or needs, such as staffing reductions or other reductions.

The **ASSOCIATED STUDENT BODY (ASB) FUND** accounts for funds raised by students at each school. Each student body organization prepares, approves and submits an annual budget for Board approval. Revenues are derived from fundraisers and student sales. This fund may only be used for cultural, athletic, recreational and social student activities.

The **CAPITAL PROJECTS FUND** is used to finance and pay for capital improvements. These include land acquisition, construction of new buildings, site improvements, major building renovations, upgrades of major systems such as plumbing, electrical systems, heating systems, lighting systems, carpet and computers, and equipping new facilities with appliances and furniture. Revenues come primarily from bonds and capital levies, supplemented by state match, mitigation and impact fees, and sales and lease of property.

The **DEBT SERVICE FUND** accounts for the redemption of bonds and the payment of interest on bonds that were sold to fund capital improvements (proceeds from bond sales are credited to the Capital Projects Fund). Revenue for this fund comes from local property taxes and state forest revenue.

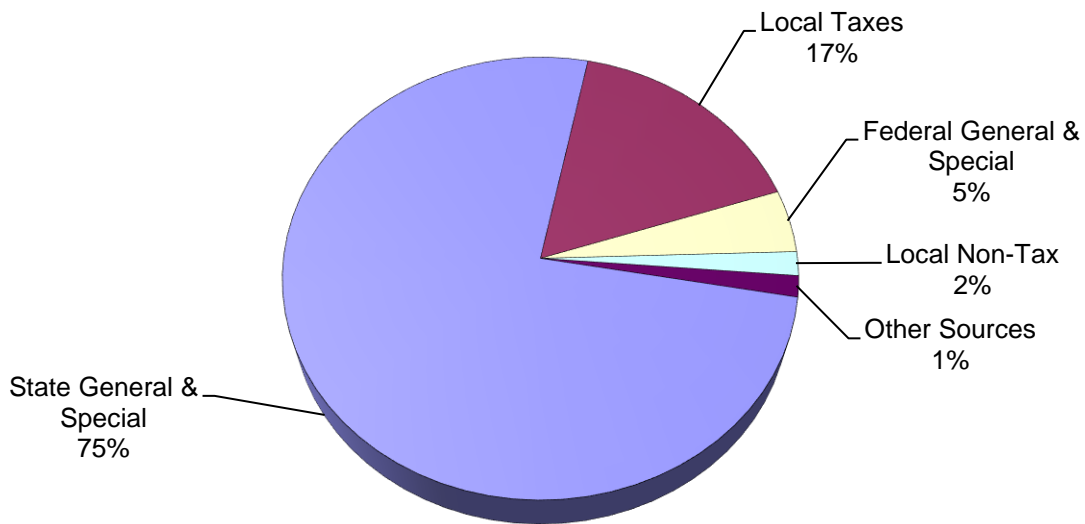
The **TRANSPORTATION VEHICLE FUND** may only be used for the purchase, major repair, and rebuilding of school buses. Revenue for this fund primarily comes from the state and is based on the depreciation of each of our buses.

GENERAL FUND RESOURCES

Where Does Our Money Come From? – Revenue

Our largest source of revenue comes from the State's Apportionment allocation, which is funded primarily by the State property tax. This is followed by local property taxes from the School Programs and Operations Levy. The following chart illustrates the various General Fund financing sources.

Figure 2. 2018-19 General Fund Financing Sources



The district receives funding from three primary sources. The State of Washington provides approximately 75% of the funding for general operating costs, the federal government provides 5%, and 20% is generated through local fees and property taxes collected under the voter-approved School Programs and Operations Levy. Refer to the following table for a summary of the General Fund's financing sources over the past three years (below).

**Table 1. General Fund Financing Sources
3-year Summary**

Source	2016-17 Actual	2017-18 Budget	2018-19 Budget
State General & Special	\$ 174,257,164	\$ 190,427,846	\$ 242,840,704
Local Taxes	\$ 57,358,307	\$ 62,961,149	\$ 53,804,976
Federal General & Special	\$ 12,361,228	\$ 15,046,321	\$ 14,648,774
Local Non-Tax	\$ 5,287,813	\$ 4,995,859	\$ 5,584,700
Other Sources	\$ 4,973,824	\$ 5,260,448	\$ 4,929,846
TOTAL REVENUE	\$ 254,238,336	\$ 278,691,623	\$ 321,809,000

State Funding

State revenue is generally divided into two categories, basic education apportionment and state special purpose categorical funding. Basic education apportionment is based on enrollment and the State's average salary compensation that is then regionally adjusted. This revenue is used for core basic education programs, which include classroom teachers, librarians, counselors, paraeducators, nurses, school and department administration including principals and secretaries, and district-wide support, including the district office, custodial, maintenance, utilities, and basic education supplies. Basic Education funding also includes funding for Career and Technical Education, Alternative Learning Experiences, Dropout Reengagement, and Running Start.

State categorical funds are intended to pay for programs that supplement the Basic Education instructional program, and are provided by the state based on formulas specific to each program, and include restrictions on how they are to be used. Funding for categorical programs includes special education, food service, pupil transportation, transitional bilingual education, learning assistance, highly capable, and other educational enhancements, and may not be used for other purposes.

Local School Programs and Operations Levy

Starting with 2018-19 Local School Programs and Operations Levies are capped at \$1.50 per \$1,000 of assessed valuation or \$2,500 per student whichever is lower. School Programs and Operations Levies can only be used for non-basic education expenditures. OSPI has defined non-basic education expenditures as anything the state doesn't fully fund.

Local levies are approved by the voters within the school district based on a total amount over four years. Once voters approve the levy, the district is not allowed to collect any more money than what was approved, even if property values change.

Local Fees

Local fees include revenues that the district receives from food services fees for the breakfast and lunch program, interest earnings, and other miscellaneous programs such as before and after school day care, summer school, sale of goods and services, and facility rental. All fees must be approved by the School Board annually.

Federal Funding

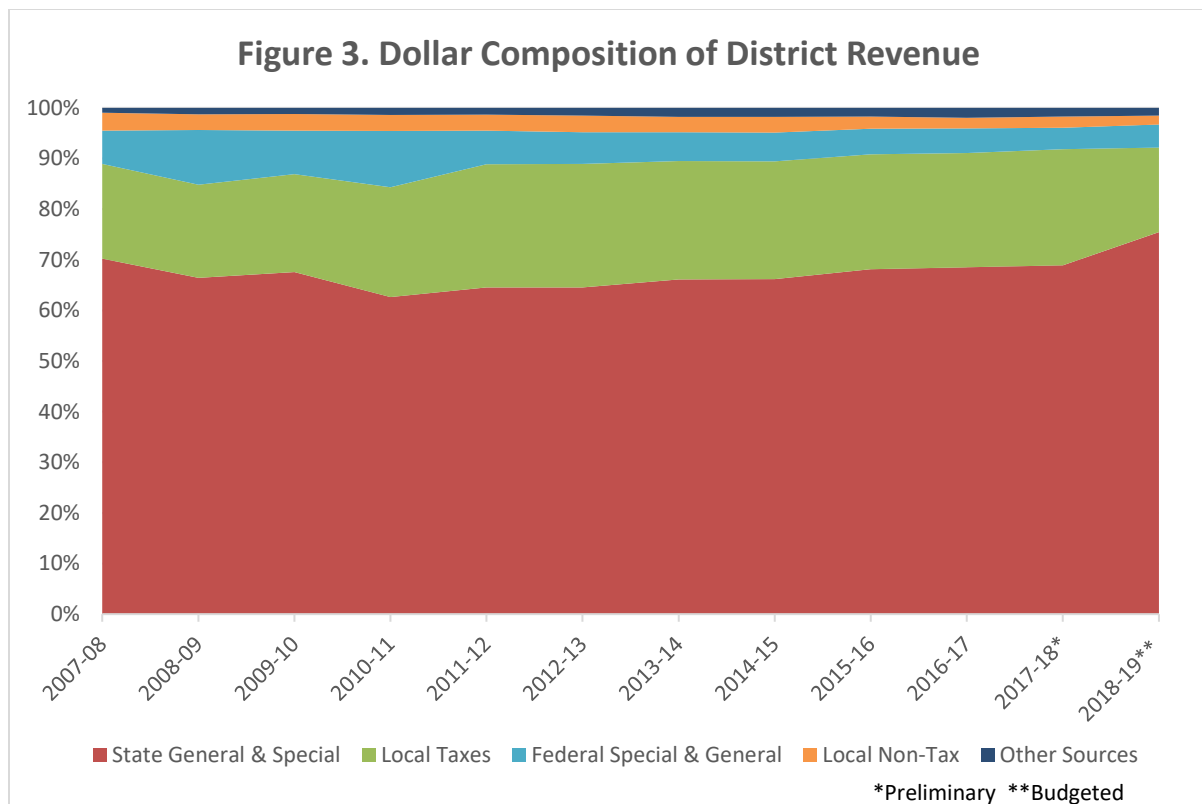
Federal funding is received by the district in the form of restricted grants that reimburse the district after resources have been spent for specific, supplementary programs of instruction. These revenues must be spent within the federal program that the funds are expected to support. Each program has specific restrictions, reporting requirements, and purchasing and cash flow regulations that must be followed. Federal grants include Title I (Improving Academic Achievement), Title II (Principal and Teacher Professional Development), Title III (English Language Learners), IDEA (Individuals with Disabilities Education Act – special education), Indian Education, Carl Perkins (Vocational Education), and USDA food service commodities. Because federal grants do not take into account the cost of living increases approved by the state, or midpoint increases for locally funded staff, the district has paid for these expenses from its local levy.

Other Financing Sources

Other financing sources include revenue from other school districts for special education services; grants from other government entities such as counties and educational service districts, or private foundations; and other financing sources such as sale of surplus property and transfers from other funds.

Revenue Trends

Actual revenues for the past eight years are pictured below. Through 2017-18, State revenue was driven by student enrollment as well as the placement of staff on the statewide salary schedule, as established by the legislature based on staff education and years of experience (referred to as “staff mix”). As staff mix increased (reflecting the higher pay of more experienced staff or more education), so did state funding. Beginning in 2018-19, school districts will no longer be funded according to the education and experience of staff, even though costs by districts may still be borne in that manner. Instead, districts will be funded for staff according to a base amount, plus a regional cost factor, and an adjustment for inflation. Nonetheless, state funding still does not cover the full cost of staff. For instance in 2018-19, for certificated basic education instructional staff, the state only funds 87% of base salary.

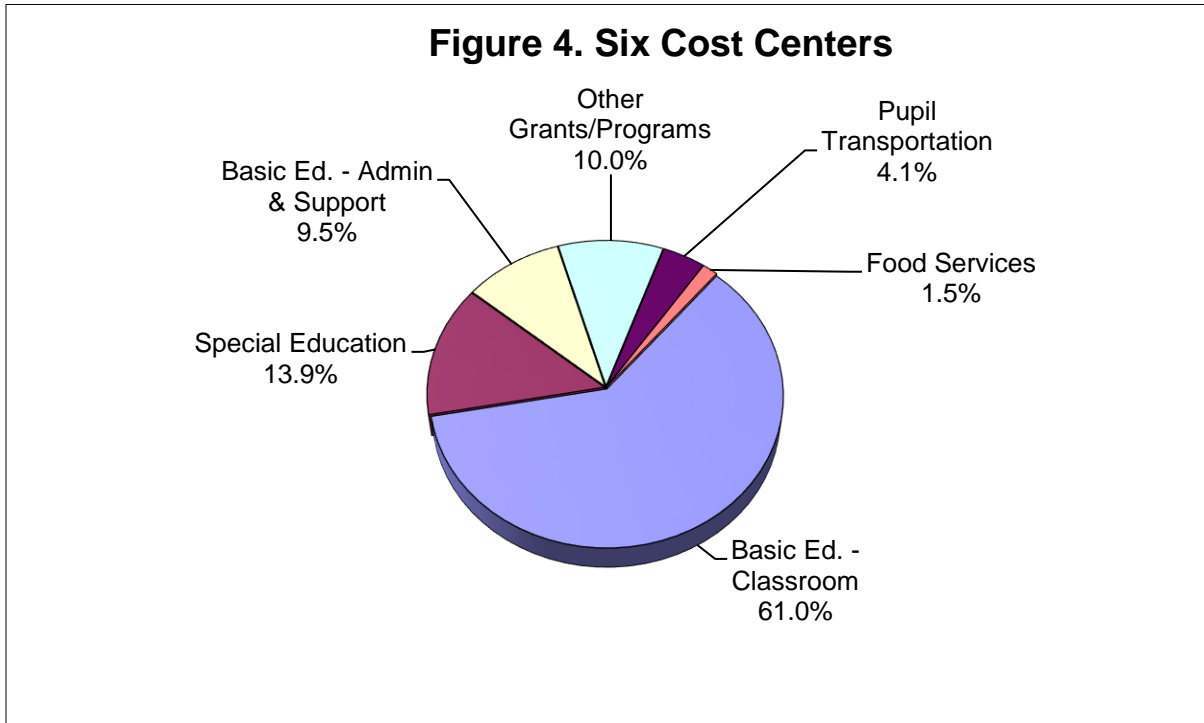


In 2010-11, total state funding constituted 63% of all revenue. Since then, the state’s portion of total funding has increased. From 2008-09 to 2010-11 (during the financial crisis), state funding was replaced with federal (ARRA) and local levy funding. In 2016-17 and 2017-18, state funding accounted for 69% of total resources. This year, state funding is expected to increase to 75% of all resources while at the same time the share funded by the local levy will shrink to 17%.

GENERAL FUND EXPENDITURES

Where Does the Money Go?

The district budget may be represented by six cost centers: basic education classroom services, special education services, district-wide administration and support services, other grants and programs, transportation services, and food services. These cost centers help to present a visual picture of the district and its many programs and services.



Basic Education - Classroom Services

The district offers a full program of basic education services to students. Each school is equipped with a library, counseling services, and nursing services. Extra-curricular programs are available at the middle and high school level. Parent participation in the educational process is extremely high. PTA and parental support is vital to the success of Edmonds School District.

The district offers the latest in technology to support student learning. Teachers are provided opportunities to learn how to use technology in the classroom to best enhance the learning environment. Equipment and software tools are upgraded on a continuous basis.

The district also provides many co-curricular and extra-curricular opportunities for students through sports, music, and student clubs. These activities are designed to promote physical, intellectual, and leadership development. In addition, high school students are able to participate in Science Technology Engineering and Math (STEM), International Baccalaureate, Advanced Placement (AP) courses, Edmonds Career Access Program (EdCAP) (a.k.a. Dropout Reengagement), or Running Start

programs that enable students to earn college credit for classes taken in high school while advancing their standing in higher education and in the pursuit of a future career. Support for homeschooled students and Online Learning classes are also offered as Alternative Learning Experiences.

These services constitute more than \$196 million, 61% of the total operating budget.

Special Education Services

The district serves more than 3,000 special education students, ages 0-21. Services are designed to provide an individualized educational program to meet the handicapping condition of each student. The district contributes nearly \$2.6 million of levy funds, in addition to \$0.2 million of basic education funds to backfill the shortfall in funding created by the state's funding formula. Program expenditures total more than \$44.5 million, or nearly 14% of the total operating budget.

Basic Education - Administration & Support Services

Support services for the district connects our many schools and programs through educational leadership and by providing the materials, equipment, facilities and other support needed for a quality educational environment. The departments in this cost center provide for the governance of the district, the hiring of district staff, custodial, and maintenance staff members, and maintaining the grounds and buildings to ensure a safe and quality learning environment. Many of the items we all take for granted, such as heat, lights, water, telephones, insurance, warehousing services and data processing services are associated with support services. Administration and Support Services amount to \$30.4 million, 9.5% of the total operating budget.

Other Programs

The district provides a number of other educational programs including Federal Title and State Learning Assistance, National Board Certification, English Language Learning, Indian Education, Highly Capable, Move 60!, Adult English Language Learner classes, and fee-for-service programs that include facilities rental, before and after school programs, integrated preschool, and secondary summer school. Total expenditures of these programs amount to more than \$32 million, or 10% of the total operating budget.

Transportation Services

In our district, about one-third of students ride the school bus to and from school on a daily basis. The district operates 165 school buses which are operated and maintained by district employees. District school buses travel over 1.8 million miles each year. The district's transportation program costs about \$13 million each year, or about 4% of the district's total operating budget.

Like special education, student transportation is defined in Washington State as part of basic education and the state constitution requires that it be fully funded by the state. While the new student transportation allocation system funds transportation at a much higher rate than was previously the case, most cost increases in the program are front-funded by the district.

Food Services

Food Services provides 2,135 breakfasts and 5,468 lunches to students and staff members daily; the equivalent of 1,368,590 meals annually (not including a la carte meals). Approximately 67% of the cost of this program is paid for by federal reimbursement and USDA foods, 31% by sales of meals, and 2% by state reimbursement. This program represents nearly \$5 million of the total district operating budget, or 1.5% of the district budget.

APPENDICES

APPENDIX I

GENERAL FUND COST CENTERS

Basic Education - Classroom Services

Activity	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
21 Supervision of Instruction	\$ 3,985,180	\$ 12,317	\$ 3,645,383	155,831	169,999	1,650	-	8.500 (4)	19.195
22 Library	\$ 5,177,338	\$ -	\$ 5,131,057	8,761	37,520	-	-	32.600	5.292
23 Principal's Office	\$ 16,843,067	\$ -	\$ 16,824,981	11,000 (2)	7,086	-	-	58.000	82.971
24 Guidance/Counseling	\$ 9,021,209	\$ 8,970	\$ 8,649,797	251,242	111,200	-	-	47.300	25.011
25 Student Management/Safety	\$ 3,448,288	\$ -	\$ 3,057,015	81,273	307,500	2,500	-	9.500	19.284
26 Health Services	\$ 1,854,672	\$ 1,908	\$ 1,776,553	1,878	73,132	1,201	-	10.900	4.331
27 Classroom	\$ 148,782,976	\$ 70,390	\$ 133,463,627	\$ 5,349,643 (2)	\$ 9,803,330 (2)	\$ 10,625 (2)	\$ 85,361 (2)	953.550 (1)	65.649 (1)
28 Extra Curricular	\$ 2,601,713	\$ 68,690 (3)	\$ 2,382,871	21,312	127,859	981	-	- (5)	9.750
29 Payments to Other Districts	\$ 10,000	\$ -	\$ -	-	10,000	-	-	-	-
31 Instructional Prof Development	\$ 2,259,113	\$ -	\$ 1,727,678	164,800	366,635	-	-	6.400	-
32 Instructional Technology	\$ 966,860	\$ 1,000	\$ 884,360	31,500	44,500	5,500	-	-	11.876
33 Curriculum	\$ 749,616	\$ 30,782	\$ 334,662	373,672	10,500	-	-	1.950	-
34 Professional Learning -State	\$ 551,716	\$ -	\$ 551,716	-	-	-	-	-	-
Total Basic Ed	\$ 196,251,748	\$ 194,057	\$ 178,429,700	\$ 6,450,912	\$ 11,069,261	\$ 22,457	\$ 85,361	1,128.700	243.359

Source of Funding

Local M&O Levy	\$ 32,763,307	16.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	1,724,697	0.9%
State Funding	159,167,046	81.1%
Federal Funding	409,787	0.2%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	2,186,913	1.1%
Total Funding	\$ 196,251,748	100.0%

Footnotes:

1. Certificated 1.0 FTE calculated based on 1260 work hours;
Classified 1.0 FTE calculated based on 2080 work hours
2. Building Budgets: Elem. Avg \$88 per student;
Mid. Sch. Avg \$79 per student; High Sch. Avg \$92 per student
3. High School Sports/ASB Transportation
4. Assistant Sup. Schools 2.0 FTE; Assistant Sup Student Learning 0.5 FTE;
Executive Director Equity 1.0 FTE; Student Learning Dir 2.8 FTE; Health Svcs Dir 0.60 FTE;
IMD Dir 0.20 FTE; PVA Dir 1.0 FTE; TOSA 0.4 FTE
5. High School Activity Coordinators.

Special Education

Activity		Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
21	Supervision of Instruction	\$ 1,966,968	\$ 2,680	\$ 1,929,068	\$ 25,620	\$ -	\$ 9,600	\$ -	7.058	7.657
23	Principal's Office	\$ 75,046	\$ -	\$ 75,046	\$ -	\$ -	\$ -	\$ -	-	0.923
24	Guidance/Counseling	\$ 186,270	\$ -	\$ 186,270	\$ -	\$ -	\$ -	\$ -	1.200	0.047
25	Student Management/Safety	\$ 208,590	\$ -	\$ 208,590	\$ -	\$ -	\$ -	\$ -	-	2.816 ⁽⁴⁾
26	Health Services	\$ 11,472,274	\$ 3,200	\$ 11,348,079	\$ 94,095	\$ 600	\$ 16,300	\$ 10,000	77.375	5.218
27	Classroom	\$ 30,255,369	\$ 59,590	\$ 28,420,794	\$ 54,127 ⁽¹⁾	\$ 1,690,208 ⁽²⁾	\$ 30,650	\$ -	136.250	165.175
29	Payments to Other Districts	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000 ⁽³⁾	\$ -	\$ -	-	-
31	Instructional Prof Development	\$ 48,340	\$ -	\$ -	\$ 8,640	\$ 37,400	\$ 2,300	\$ -	-	-
32	Instructional Technology	\$ 44,000	\$ -	\$ -	\$ 44,000	\$ -	\$ -	\$ -	-	-
33	Curriculum	\$ 41,400	\$ -	\$ -	\$ 38,000	\$ 3,400	\$ -	\$ -	-	-
34	Professional Learning -State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Special Ed		\$ 44,548,257	\$ 65,470	\$ 42,167,847	\$ 264,482	\$ 1,981,608	\$ 58,850	\$ 10,000	221.883	181.836

Source of Funding

Local M&O Levy	\$ 2,165,000	4.9%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	36,279,775	81.4%
Federal Funding	4,103,482	9.2%
Other Agency Funding	2,000,000	4.5%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 44,548,257	100.0%

Footnotes:

1. Special Education classroom materials
2. Contracts for Psychologist, OT, PT and Other Related Services
3. Discovery Program, ESD Northwest Regional Learning Program
4. Student Safety Monitors

Other Grants/Programs

Program		Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
51/55	Title I/LAP	\$ 8,304,622	\$ 27,438	\$ 7,265,372	\$ 1,001,937	\$ 9,375	\$ 500	\$ -	57.100	16.625
52	Title II Part A	\$ 678,218	\$ -	\$ 444,226	\$ 500	\$ 233,292	\$ 200	\$ -	3.650	-
56	State Institutions	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	-	-
58	Special and Pilot Programs	\$ 1,566,660	\$ -	\$ 1,490,899	\$ 67,936	\$ 4,500	\$ 3,325	\$ -	-	-
64/65	English Language Learners	\$ 5,188,973	\$ 4,100	\$ 3,283,741	\$ 550,008	\$ 1,339,324	\$ 11,800	\$ -	17.400	8.330
68	Indian Education	\$ 45,959	\$ -	\$ 39,716	\$ 3,043	\$ 2,000	\$ 1,200	\$ -	-	0.448
73	Summer School	\$ 147,537	\$ 1,620	\$ 109,457	\$ 32,662	\$ 3,798	\$ -	\$ -	-	-
74	Highly Capable	\$ 616,086	\$ -	\$ 391,286	\$ 78,882	\$ 145,918	\$ -	\$ -	2.200	0.900
79	Other Instructional	\$ 15,059,566	\$ 326,138	\$ 13,722,238	\$ 657,695	\$ 353,055	\$ 440	\$ -	2.600	6.216
88	Daycare	\$ 184,300	\$ 6,220	\$ 178,080	\$ -	\$ -	\$ -	\$ -	-	2.399
89	Community Services	\$ 399,461	\$ 4,750	\$ 273,280	\$ 50,590	\$ 69,841	\$ 1,000	\$ -	-	2.782
Total Grants/Programs		\$ 32,231,382	\$ 370,266	\$ 27,198,295	\$ 2,443,253	\$ 2,201,103	\$ 18,465	\$ -	82.950	37.700

Source of Funding

Local M&O Levy	\$ 11,754,820	36.5%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	1,663,820	5.2%
State Funding	12,432,719	38.6%
Federal Funding	6,600,606	20.5%
Other Agency Funding	2,154,583	6.7%
Use of Fund Balance - (To) From	(2,375,166)	-7.4%

Total Funding **\$ 32,231,382** **100.0%**

Footnotes:

Basic Education - District Wide Admin. & Support Services

Activity	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
11 Board of Directors	\$ 341,303	\$ 8,300	\$ 49,796	\$ 9,137	\$ 270,000 (1)	\$ 4,070	\$ -	-	0.436
12 Superintendent's Office	\$ 563,919	\$ 3,200	\$ 479,354	\$ 4,170 (2)	\$ 73,195 (3)	\$ 4,000	\$ -	1.000	1.000
13 Business Office	\$ 2,614,826	\$ 24,350	\$ 2,404,076	\$ 31,826 (4)	\$ 153,924 (5)	\$ 650	\$ -	-	25.325
14 Human Resources	\$ 2,144,803	\$ 30,415	\$ 1,641,597	\$ 143,722	\$ 326,340 (6)	\$ 2,729	\$ -	1.000	12.625
15 Community Relations	\$ 734,969	\$ 10,991	\$ 489,770	\$ 18,945	\$ 214,453	\$ 810	\$ -	-	4.879
25 Student Management/Safety	\$ 37,566	\$ -	\$ 15,466	\$ 22,100	\$ -	\$ -	\$ -	-	-
61 Supervision of Custodial/Maintenance	\$ 1,056,826	\$ 7,554	\$ 988,303	\$ 41,918	\$ 15,551	\$ 2,500	\$ 1,000	-	8.500
62 Grounds Dept.	\$ 1,139,026	\$ 24,416	\$ 956,610	\$ 138,000 (7)	\$ 20,000	\$ -	\$ -	-	12.000
63 Custodial Dept.	\$ 7,012,118	\$ 3,000	\$ 6,425,075	\$ 552,910 (8)	\$ 28,676	\$ 1,397	\$ 1,060	-	101.750
64 Maintenance Dept.	\$ 3,921,806	\$ (66,303)	\$ 2,574,684	\$ 428,716 (9)	\$ 962,709 (10)	\$ -	\$ 22,000	-	28.000
65 Utilities	\$ 4,212,798	\$ -	\$ -	\$ -	\$ 4,212,798 (11)	\$ -	\$ -	-	-
67 Security	\$ 294,755	\$ 1,000	\$ 269,112	\$ 2,741	\$ 17,902	\$ 4,000	\$ -	-	2.835
68 Insurance	\$ 2,104,773	\$ -	\$ -	\$ -	\$ 2,104,773	\$ -	\$ -	-	-
72 Student/Financial Info Systems	\$ 3,792,659	\$ 7,848	\$ 2,093,075	\$ 59,600	\$ 1,630,936 (12)	\$ 1,200	\$ -	-	21.235
73 Printing	\$ 39,144	\$ (364,501)	\$ 71,694	\$ 263,167	\$ 68,784	\$ -	\$ -	-	0.951
74 Warehouse	\$ 382,270	\$ 4,693	\$ 299,085	\$ 31,829	\$ 30,163	\$ 200	\$ 16,300	-	4.500
75 Motor Pool	\$ 63,294	\$ (95,325)	\$ 65,778	\$ 92,841	\$ -	\$ -	\$ -	-	0.668
Total Support Services	\$ 30,456,855	\$ (400,362)	\$ 18,823,475	\$ 1,841,622	\$ 10,130,204	\$ 21,556	\$ 40,360	2.000	224.704

Source of Funding

Local M&O Levy	\$ 7,121,849	23.4%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	660,022	2.2%
State Funding	21,664,772	71.1%
Federal Funding	234,948	0.8%
Other Agency Funding	775,263	2.5%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 30,456,855	100.0%

Footnotes:

1. Audit Fees, Election Expenses, Legal Fees, Policy Governance
2. Postage, Software, Office Supplies
3. Printing, Maint Agreement, Membership Fees
4. Purchase Orders, Paper, Subscriptions, Bank Fees
5. Workshops, Membership, Printing,
6. Classified professional development, Workshop fees
7. Fuel, Sand/Gravel, Grass Seed, Field Paint
8. Soap, Waxes, Hand Towels, Toilet Paper, Cleaners
9. HVAC Parts, Electrical/Plumbing Supplies
10. Fire systems Testing, Elevator Maintenance, Roofing Repair.
11. Power, Natural Gas, Water/Sewer, Telephones, Waste Disposal
12. Student Records and Financial Management Systems (Payroll, HR, Budgeting, Purchasing)

Food Services

Activity	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
41 Supervision	\$ 603,857	\$ -	\$ 587,218	\$ 2,500	\$ 13,139	\$ 1,000	\$ -	-	4.832
42 Food	\$ 1,583,100	\$ -	\$ -	\$ 1,253,100	\$ 330,000 (1)	\$ -	\$ -	-	-
44 Operations	\$ 2,687,183	\$ 95,000	\$ 2,359,893	\$ 160,000 (2)	\$ 68,500 (3)	\$ 3,790	\$ -	-	42.966
49 Transfers	\$ (15,030)	\$ (15,030)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Food Services	\$ 4,859,110	\$ 79,970	\$ 2,947,111	\$ 1,415,600	\$ 411,639	\$ 4,790	\$ -	-	47.798

Source of Funding

Local M&O Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	1,536,161	31.6%
State Funding	82,997	1.7%
Federal Funding	3,239,952	66.7%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 4,859,110	100.0%

Footnotes:

1. Commodity Food Processing
2. Paper and Cleaning Supplies
3. Health Permits, Equipment Repair

Transportation Services

Activity	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
25 Student Management/Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
51 Supr/Training/Dispatch	\$ 1,190,631	\$ 5,000	\$ 1,132,149	\$ 30,382	\$ 21,100 (1)	\$ 2,000	\$ -	-	10.951
52 Bus Operations	\$ 10,742,276	\$ -	\$ 9,123,023	\$ 1,066,307 (2)	\$ 552,196	\$ 750	\$ -	-	98.421
53 Mechanics	\$ 1,568,889	\$ 4,000	\$ 849,889	\$ 460,000 (3)	\$ 255,000 (4)	\$ -	\$ -	-	8.333
56 Insurance	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	-	-
59 Transfers	\$ (318,401)	\$ (318,401)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Transportation	\$ 13,273,395	\$ (309,401)	\$ 11,105,061	\$ 1,556,689	\$ 918,296	\$ 2,750	\$ -	-	117.705

Source of Funding

Local M&O Levy	\$ -	0.0%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	13,273,395	100.0%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 13,273,395	100.0%

Footnotes:

1. Physicals, Drug/Alcohol Testing, CDL Licensing,
2. Fuel
3. Parts, Tires, Tools, Grease/Oil, Filters, Lights, etc.
4. Major Contracted Repairs (Engines/Transmissions)

Summary of the Six Cost Centers

Cost Center		Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
61%	Basic Ed. - Classroom	\$ 196,251,748	\$ 194,057	\$ 178,429,700	\$ 6,450,912	\$ 11,069,261	\$ 22,457	\$ 85,361	1,128.700	243.359
14%	Special Education	\$ 44,548,257	65,470	42,167,847	264,482	1,981,608	58,850	10,000	221.883	181.836
9%	Basic Ed. - Admin & Support	\$ 30,456,855	(400,362)	18,823,475	1,841,622	10,130,204	21,556	40,360	2.000	224.704
10%	Other Grants/Programs	\$ 32,231,382	370,266	27,198,295	2,443,253	2,201,103	18,465	-	82.950	37.700
4%	Pupil Transportation	\$ 13,273,395	(309,401)	11,105,061	1,556,689	918,296	2,750	-	-	117.705
2%	Food Services	\$ 4,859,110	79,970	2,947,111	1,415,600	411,639	4,790	-	-	47.798
Total Expenditure Summary		\$ 321,620,747	\$ -	\$ 280,671,489	\$ 13,972,558	\$ 26,712,111	\$ 128,868	\$ 135,721	1,435.533	853.102

Source of Funding

Local M&O Levy	\$ 53,804,976	16.7%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	\$ 5,584,700	1.7%
State Funding	\$ 242,900,704	75.5%
Federal Funding	\$ 14,588,774	4.5%
Other Agency Funding	\$ 4,929,846	1.5%
Use of Fund Balance - (To) From	\$ (188,253)	-0.1%
Total Funding	\$ 321,620,747	100.0%

APPENDIX II

FUND SUMMARIES

Fund 1 - General Fund Budget Comparisons

Enrollment (FTE)

	Actual 2016-17	Budget 2017-18	Budget 2018-19	% Change
EXCESS (DEFICIT) OF REVENUE				
Elementary K-6	10,737.74	10,839.56	10,869.45	0.28%
Middle School 7-8	2,933.90	2,904.75	2,904.30	-0.02%
High Schools 9-12	5,649.73	5,641.07	5,360.03	-4.98%
Running Start (College Classes)	424.36	425.00	550.00	29.41%
Dropout Reengagement (EdCAP)	197.66	200.00	220.00	0.00%
ALE (Homeschool and E-Learning)	688.46	685.00	673.00	-1.75%
Total Enrollment	20,631.85	20,695.38	20,576.78	-0.57%

Staffing (FTE)

	Actual 2016-17	Budget 2017-18	Budget 2018-19	% Change
Certificated Staff	1,343.861	1,372.510	1,435.533	4.6%
Classified Staff	831.669	872.638	853.102	-2.2%
Total Staff	2,175.530	2,245.148	2,288.635	1.9%

Budgeted Expenditures

	Actual 2016-17	Budget 2017-18	Budget 2018-19	% Change
Salaries and Benefits	\$ 225,827,930	\$ 244,795,035	\$ 280,671,489	14.7%
Supplies & Materials	7,796,357	12,121,747	13,972,558	15.3%
Contract Services	20,554,588	26,059,922	26,712,111	2.5%
Travel	198,848	112,616	128,868	14.4%
Capital Outlay	99,170	141,751	135,721	-4.3%
Total Budgeted Expenses	\$ 254,476,893	\$ 283,231,071	\$ 321,620,747	13.6%

	Actual	Budget	Budget	%
Avg Cert Sal	88,784	94,583	111,136	17.5%
Avg Class Sal	55,106	51,150	56,959	11.4%

FUND 1 - General Fund Budget Summary

Beginning Fund Balance 9-1-2018

Reserve for Inventory	\$ 1,000,000	
Restricted Revenues, Self- Insurance, Uninsured Risks	2,320,533	
Unassigned Minimum Fund Balance Policy	4,034,575	
EXC Assigned to Other Purposes	-	
Unassigned Fund Balance	3,938,079	
Total Beginning Fund Balance		\$ 11,293,187

Revenue:

M & O Levy	\$ 53,804,976	
Tuition/Fees/Gifts/Fines/Rents/Interest	5,584,700	
State Funding	242,840,704	
Federal Funding	14,648,774	
Other District/Agency Funds	4,929,846	
Total Revenue		321,809,000

Total Available Resources **\$ 333,102,187**

Expenditures:

Basic Education - Classroom	\$ 196,251,748	
Basic Education - Support Services	\$ 44,548,257	
Special Education	\$ 30,456,855	
Food Services	\$ 4,859,110	
Transportation	\$ 13,273,395	
Other Grants/Programs	\$ 32,231,382	
Total Expenditures		321,620,747

Transfers/Adjustments

Ending Fund Balance 8-31-2019

Reserve for Inventory	\$ 1,000,000	
Restricted Revenues, Self- Insurance, Uninsured Risks	2,630,329	
Unassigned Minimum Fund Balance Policy	7,851,111	
Assigned to Other Purposes	-	
Unassigned Fund Balance	-	
Total Ending Fund Balance		\$ 11,481,440

General Fund - Used for recording day to day operational expenses of the school district.

Fund 2 - Capital Projects Fund Budget Summary

Beginning Fund Balance 9-1-2018 **\$ 64,233,824**

Revenue:

Local Property Tax	\$ 14,494,600
Local Nontax Support	4,016,946
State Match	3,660,440
Other Entities	-
Transfer from Debt Service Fund	10,000,000

Total Revenue **32,171,986**

Total Available Resources **\$ 96,405,810**

Expenditures:

Sites	\$ 14,000,000
Buildings	33,125,435
Equipment	7,290,000
Energy	-
Sales and Leases	110,000
Bond Issuance	
Debt Expenditures	5,000

Total Expenditures **54,530,435**

Transfers/Adjustments **(1,635,000)**

Ending Fund Balance 8-31-2019 **\$ 40,240,375**

Capital Projects Fund - Used for the acquisition of school sites, the construction of new schools, or the renovation of existing schools.

Fund 3 - Debt Service Fund Budget Summary

Beginning Fund Balance 9-1-2018		\$ 26,994,475
Revenue:		
EXC Local Property Tax	\$ 54,933,420	
State Forest Revenue	-	
Federal Revenue	-	
Total Revenue	<hr/>	<hr/> 54,933,420
Total Available Resources		\$ 81,927,895
Expenditures:		
Bonds Redeemed	\$ 37,035,000	
Interest on Bonds	14,975,975	
Transfer Fees	300,000	
Transfer to Capital Projects Fund	-	
Total Expenditures	<hr/>	<hr/> 52,310,975
Ending Fund Balance 8-31-2019		\$ 29,616,920

Debt Service Fund - Pays the principal and interest payments on outstanding bonds which were sold to pay for building new schools and remodeling existing schools.

Fund 4 - Associated Student Body Fund Budget Summary

Beginning Fund Balance 9-1-2018		\$ 1,742,414
Revenue:		
EXC General ASB	\$ 910,127	
Athletics	941,303	
Classes	91,500	
Clubs	928,145	
Private Monies	51,175	
Total Revenue		<u>2,922,250</u>
Total Available Resources		\$ 4,664,664
Expenditures:		
General ASB	\$ 800,263	
Athletics	1,126,175	
Classes	87,555	
Clubs	1,023,578	
Private Monies	51,275	
Total Expenditures		<u>3,088,846</u>
Ending Fund Balance 8-31-2019		<u>\$ 1,575,818</u>

Associated Student Body Fund - A special fund used for student activities in student government, athletic programs, classes, and clubs.

Fund 5 - Transportation Vehicle Fund Budget Summary

Beginning Fund Balance 9-1-2018		\$ 3,402,721
Revenue:		
EXC Local Property Tax		
Investment Earnings	3,000	
State Depreciation Reimbursement	1,137,261	
Sale of Equipment	27,500	
Compensated Loss of Fixed Assets	30,000	
Total Revenue		<u>1,197,761</u>
Total Available Resources		\$ 4,600,482
Expenditures:		
School Bus Purchases		<u>2,000,000</u>
Ending Fund Balance 8-31-2019		<u>\$ 2,600,482</u>

Transportation Vehicle Fund - Used exclusively for the purchase of school buses for student transportation.