



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

**2022-23 Budget Summary  
Citizens' Budget  
General Fund**

**7/26/2022**

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**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 2022-23 budget will be presented to Ferndale School District Board of Directors for approval at the regular school board meeting on July 26, 2022, and is summarized as follows:

<u>2022-23 Budget Summary</u>		
<b>General Fund:</b>	<b>\$</b>	<b>88,366,274</b>
<b>Associated Student Body:</b>	<b>\$</b>	<b>743,500</b>
<b>Debt Service Fund:</b>	<b>\$</b>	<b>7,845,900</b>
<b>Capital Projects Fund:</b>	<b>\$</b>	<b>60,000,000</b>
<b>Transportation Vehicle Fund:</b>	<b>\$</b>	<b>2,000,000</b>

## Ferndale School District No. 502 2020-21 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, 2022, a budgeted beginning fund balance of \$13,377,940 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 \$81,015,396 and expenditures are budgeted at \$80,044,105. 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 \$2,850,000. 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 \$6,027,062. The board has set a policy to maintain an unassigned minimum fund balance of 4% of budgeted expenditures, \$3,534,651.

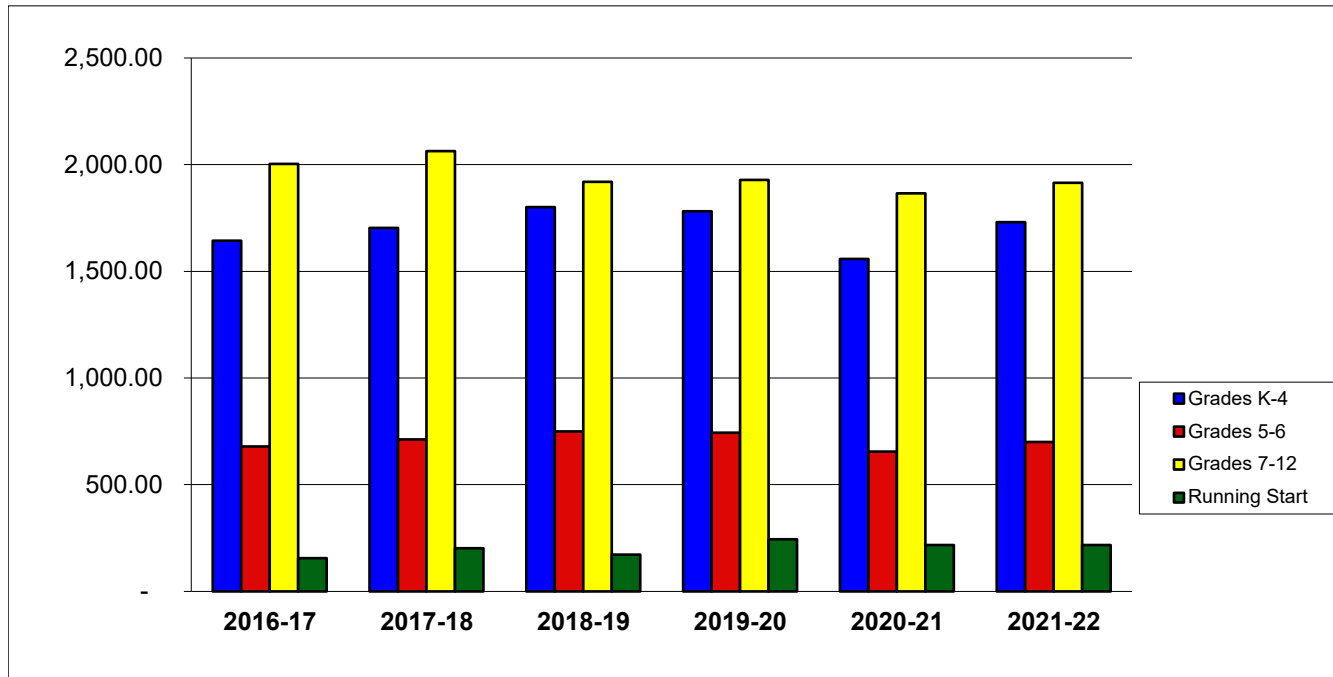
<b>General Fund Balance Estimates 2021-22</b>	
<b>Beg. F. B. Carryover of Restricted Revenue</b>	<b>\$ 250,000</b>
<b>Beg. F. B. Board Reserve for Inventory</b>	<b>100,000</b>
<b>Beg. F. B. Restricted for Uninsured Risks</b>	<b>70,000</b>
<b>Beg. F. B. Committed to Other Purposes</b>	
<b>Beg. F. B. Assigned to Contingencies</b>	<b>2,150,000</b>
<b>Beg. F.B. Assigned to Capital Projects</b>	
<b>Beg. F. B. Assigned to Other Purposes</b>	<b>7,600,000</b>
<b>Beg. F. B. Unassigned Fund Balance</b>	
<b>Beg. F. B. Unassigned to Minimum Fund Balance Policy</b>	<b>3,207,940</b>
<b>Beginning Fund Balance September 1, 2021</b>	<b>\$ 13,377,940</b>
<b>Total Revenues for 2022-23</b>	<b>\$ 81,015,396</b>
<b>Total Expenditures for 2022-23</b>	<b>88,366,274</b>
<b>Revenues over (or under) Expenditures</b>	<b>\$ (7,350,878)</b>
<b>End. F. B. Carryover of Restricted Revenue</b>	<b>\$ 200,000</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>2,122,411</b>
<b>End. F.B. Assigned to Capital Projects</b>	
<b>End. F. B. Assigned to Other Purposes</b>	
<b>End. F. B. Unassigned to Minimum Fund Balance Policy</b>	<b>3,534,651</b>
<b>Ending Fund Balance August 31, 2023</b>	<b>\$ 6,027,062</b>

4.0% of Expenditures

## Enrollment

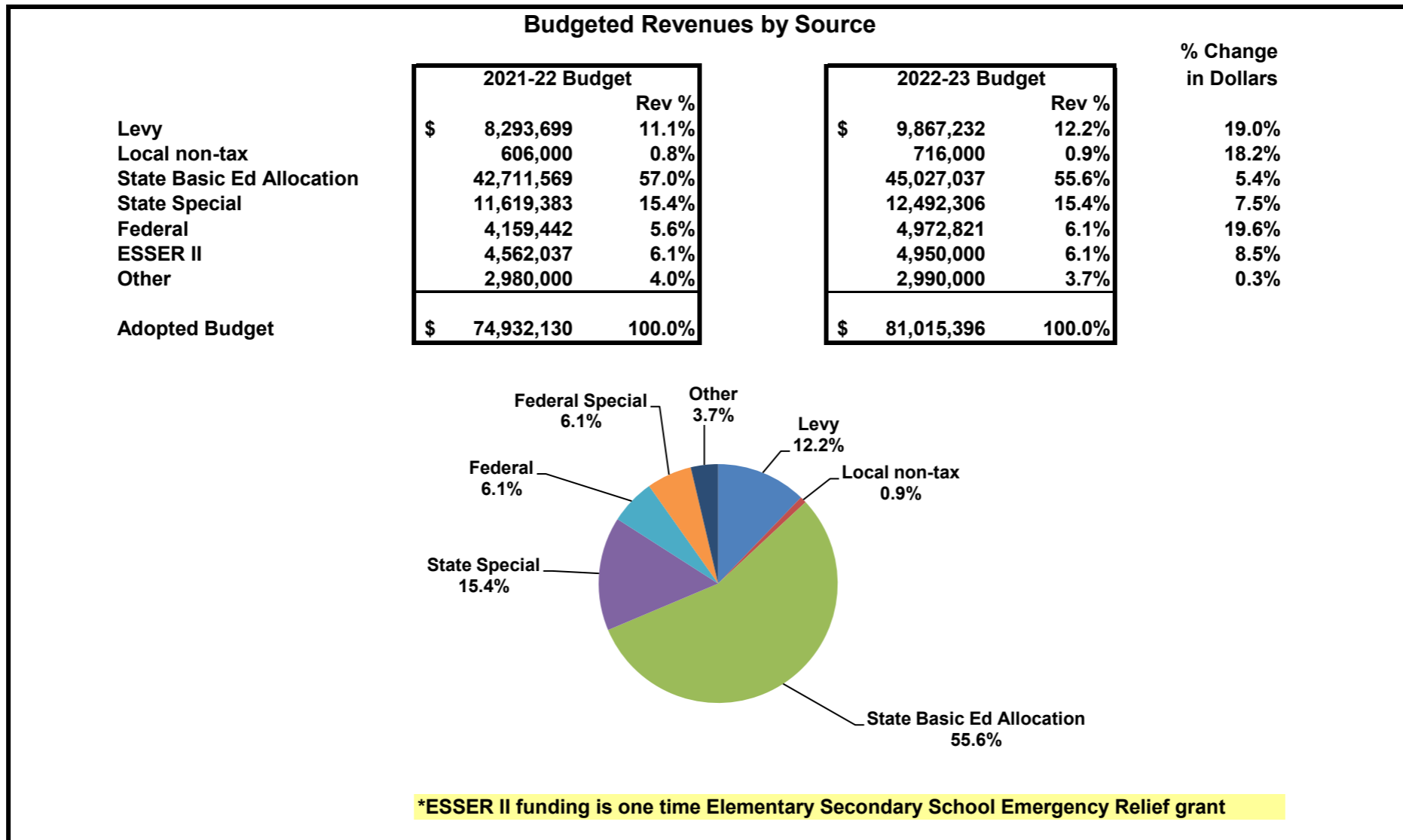
The majority of funding is derived from allocations from the state based on student enrollment. Funding is received on an annual average of student full-time equivalents as reported on pre-determined "count" days for the months of September through June (state reporting changes began including June beginning 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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Budgeted 2021-22	Budgeted 2022-23
<b>Average State Allocation per FTE</b>	<b>\$6,576.89</b>	<b>\$7,183.08</b>	<b>\$8,823.03</b>	<b>\$9,241.66</b>	<b>\$9,329.84</b>	<b>\$9,361.45</b>	<b>\$10,056.71</b>
<b>Grades K-4</b>	1,644.00	1,703.00	1,801.00	1,780.92	1,557.74	1,730.00	1,706.00
<b>Grades 5-6</b>	678.00	712.00	750.00	743.24	654.13	700.00	628.00
<b>Grades 7-12</b>	2,003.00	2,064.00	1,919.32	1,927.66	1,865.85	1,915.00	1,891.00
	<u>4,325.00</u>	<u>4,479.00</u>	<u>4,470.32</u>	<u>4,451.82</u>	<u>4,077.72</u>	<u>4,345.00</u>	<u>4,225.00</u>
<b>Running Start</b>	155.00	201.00	171.00	244.13	216.62	217.00	251.84
	<u>4,480.00</u>	<u>4,680.00</u>	<u>4,641.32</u>	<u>4,695.95</u>	<u>4,294.34</u>	<u>4,562.00</u>	<u>4,476.84</u>



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

- \$ 57,519,343 State Resources represent 71.0% 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)
  - \$ 9,867,232 Levy Funds (property tax collections) represent 12.2% of the district's operating revenues.** Voters approved \$11,000,000 in levy collections for calendar year 2023. Since the district's fiscal year runs from September 1st to August 31st, it crosses portions of two calendar years. In most years, approximately 55% of the assessed levy amount is collected in the spring, and 45% is collected in the fall.
  - \$ 9,922,821 Federal Revenues account for 12.2% of district revenues.** These revenues 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. ESSER funds are also included in this category and explain the large increase from the previous year. (See revenues coded to series 5000 and 6000 on page 7)
  - \$ 3,706,000 Local non-tax and other revenues account for the remainder of the budgeted revenues 4.6%.** 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)
- 
- \$ 81,015,396**



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

Revenue Account Code	Description	2020-21 Actual	2021-22 Budget	2022-23 Budget	2021-22 vs. 2022-23	
					% Change	\$ Change
1100	LOCAL PROPERTY TAX	\$ 9,612,377	\$ 8,292,867	9,866,343	19.0%	1,573,476
1300	SALE OF TAX & TITLE PROPERTY	-	-	-	-	-
1500	TIMBER EXCISE TAX	1,102	831	888	6.9%	57
2100	STUDENT FEES & TUITION	12,825	17,000	17,000	0.0%	-
2171	TRAFFIC SAFETY FEES	107,105	80,000	80,000	0.0%	-
2200	SALE OF SUPPLIES	13,521	20,000	20,000	0.0%	-
2231	SECONDARY VOCATIONAL	3,355	15,000	15,000	0.0%	-
2289	OTHER COMMUNITY SERVICE	7,787	36,000	56,000	55.6%	20,000
2298	SCHOOL FOOD SERVICES	1,891	10,000	100,000	900.0%	90,000
2300	INVESTMENT EARNINGS	167,287	200,000	200,000	0.0%	-
2500	GIFTS & DONATIONS	66,463	35,000	35,000	0.0%	-
2600	FINES DAMAGES & REFUNDS	7,871	13,000	13,000	0.0%	-
2700	RENTAL OF PROPERTY	119,881	100,000	100,000	0.0%	-
2800	INSURANCE RECOVERIES	-	-	-	-	-
2900	OTHER LOCAL REIMBURSEMENT	72,969	50,000	50,000	0.0%	-
2910	E-RATE	2,028	30,000	30,000	0.0%	-
3100	APPORTIONMENT - (BEA)	39,923,054	41,329,628	43,638,350	5.6%	2,308,722
3121	SPECIAL EDUCATION, GENERAL	1,359,411	1,381,941	1,388,687	0.5%	6,746
3300	LOCAL EFFORT ASSIST	14,602	-	-	-	-
4100	SPECIAL PURPOSE, UNASSIGNED	2,756	-	-	-	-
4121	SPECIAL EDUCATION - STATE	6,422,320	6,360,717	6,612,366	4.0%	251,649
4122	SPECIAL EDUCATION - INFANT/TODDLER	-	-	-	-	-
4155	LEARNING ASSISTANCE	1,847,108	1,740,932	1,934,201	11.1%	193,269
4158	SPECIAL & PILOT PROG	514,772	100,000	484,000	384.0%	384,000
4165	TRANSITIONAL BILINGUAL	590,450	585,582	628,706	7.4%	43,124
4174	HIGHLY CAPABLE	132,020	139,747	143,890	3.0%	4,143
4198	SCHOOL FOOD SERVICE	22,312	28,080	25,200	-10.3%	(2,880)
4199	TRANSPORTATION OPERATIONS	1,957,363	2,664,325	2,663,943	0.0%	(382)
4300	OTHER STATE AGENCIES, UNASSIGNED	-	-	-	-	-
4358	SPECIAL & PILOT PROG, OTHER STATE	-	-	-	-	-



Revenue Codes	Description	2021-22 vs. 2022-23				
		2020-21 Actual	2021-22 Budget	2022-23 Budget	% Change	\$ Change
5200	GENERAL PURPOSE, UNASSIGNED	-	-	-		
5300	FEDERAL IMPACT AID	\$ 327,252	\$ 220,000	\$ 220,000	0.0%	-
5329	FEDERAL IMPACT AID- SPEC ED	111,235	92,882	92,882	0.0%	-
5500	FEDERAL FORESTS	50,945	80,000	80,000	0.0%	-
6111	FEDERAL SPECIAL PURPOSE-SLFRF	66,966	-	-		-
6112	FEDERAL SPECIAL PURPOSE-ESSER II	381,782	4,562,037	-		(4,562,037)
6113	FEDERAL SPECIAL PURPOSE-ESSER III	-	-	4,950,000		
6124	SPECIAL EDUCATION - FEDERAL	773,798	742,560	1,004,939	35.3%	262,379
6138	VOCATIONAL EDUCATION	39,129	40,000	38,000	-5.0%	(2,000)
6151	TITLE I - DISADVANTAGED	982,373	1,306,000	1,325,000	1.5%	19,000
6152	SCHOOL IMPROVEMENT, OTHER TITLE	225,722	330,000	320,000	-3.0%	(10,000)
6153	MIGRANT	75,490	90,000	140,000	55.6%	50,000
6176	TARGETED ASSISTANCE ESSER I	700,063	-	-		-
6198	SCHOOL FOOD SERVICE	1,163,295	1,000,000	1,500,000	50.0%	500,000
6200	DIRECT SPECIAL PURPOSE GRNT	37,368	-	-		-
6268	INDIAN EDUCATION	140,634	138,000	132,000	-4.3%	(6,000)
6299	TRANSPORTATION - OPERATIONS	-	-	-	0.0%	-
6300	FEDERAL GRANTS THRU OTHER AGENCIES	416,000	-	-		-
6351	DISADVANTAGED	5,300	-	-		-
6998	USDA COMMODITIES	128,496	120,000	120,000	0.0%	-
8100	OTHER GOVERNMENTAL AGENCIES	112,899	2,970,000	2,970,000	0.0%	-
8199	TRANSPORTATION	-	-	-	0.0%	-
8200	PRIVATE FOUNDATIONS	44,640	-	-		-
9300	SALE OF EQUIPMENT	41,450	10,000	20,000	100.0%	10,000
9900	OPERATING TRANSFERS					
<b>TOTAL REVENUES &amp; OTH FIN. SOURCES</b>		<b>\$ 68,807,466</b>	<b>\$ 74,932,130</b>	<b>\$ 81,015,396</b>	<b>8.1%</b>	<b>\$ 6,083,266</b>

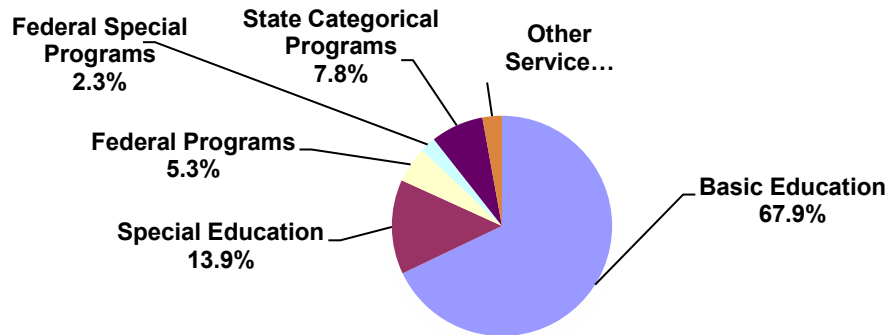
LEVY	\$ 9,613,479	\$ 8,293,698	\$ 9,867,231	19.0%	\$ 1,573,533
LOCAL	582,983	606,000	716,000	18.2%	110,000
STATE BEA	41,297,067	42,711,569	45,027,037	5.4%	2,315,468
STATE SPECIAL	11,489,101	11,619,383	12,492,306	7.5%	872,923
FEDERAL	5,625,848	8,721,479	9,922,821	13.8%	1,201,342
OTHER	198,989	2,980,000	2,990,000	0.3%	10,000
OPERATING TRANSFERS					
<b>TOTALS</b>	<b>\$ 68,807,466</b>	<b>\$ 74,932,130</b>	<b>\$ 81,015,396</b>	<b>108.1%</b>	<b>\$ 6,083,266</b>

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

<b>\$</b>	<b>60,007,247</b>	<b>Basic Education represents 67.9% of all expenditures.</b> 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.
	<b>12,267,026</b>	<b>Special Education represents 13.9% of all expenditures.</b> 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.
	<b>6,710,428</b>	<b>Federal Programs represent 7.6% of all expenditures.</b> 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.
	<b>6,859,630</b>	<b>State Categorical programs represent 7.8% of all expenditures.</b> These programs include Learning Assistance, State Transitional Bilingual, Parent and the School Community Partnership, Highly Capable, Pupil Transportation, and other instructional programs.
	<b>2,521,943</b>	<b>Other Services represents 2.9% of all expenditures.</b> These include the food services operations, facilities use and scheduling, and the preschool inclusion program in conjunction with Special Education.
<b>\$</b>	<b>88,366,274</b>	

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

	2021-22 Budget		2022-23 Budget		% Change in Dollars
	\$	Exp %	\$	Exp %	
Basic Education	53,626,784	66.8%	60,007,247	67.9%	11.9%
Special Education	11,542,431	14.4%	12,267,026	13.9%	6.3%
Federal Programs	4,461,075	5.6%	4,654,003	5.3%	4.3%
Federal Special Programs*	1,925,814	0.0%	2,056,425	2.3%	6.8%
State Categorical Programs	6,242,953	7.8%	6,859,630	7.8%	9.9%
Other Services	2,399,446	3.0%	2,521,943	2.9%	5.1%
<b>Total</b>	<b>\$ 80,198,503</b>	<b>100.0%</b>	<b>\$ 88,366,274</b>	<b>100.0%</b>	<b>10.2%</b>



\*Federal Special Programs include one-time ESSER II & III expenditures

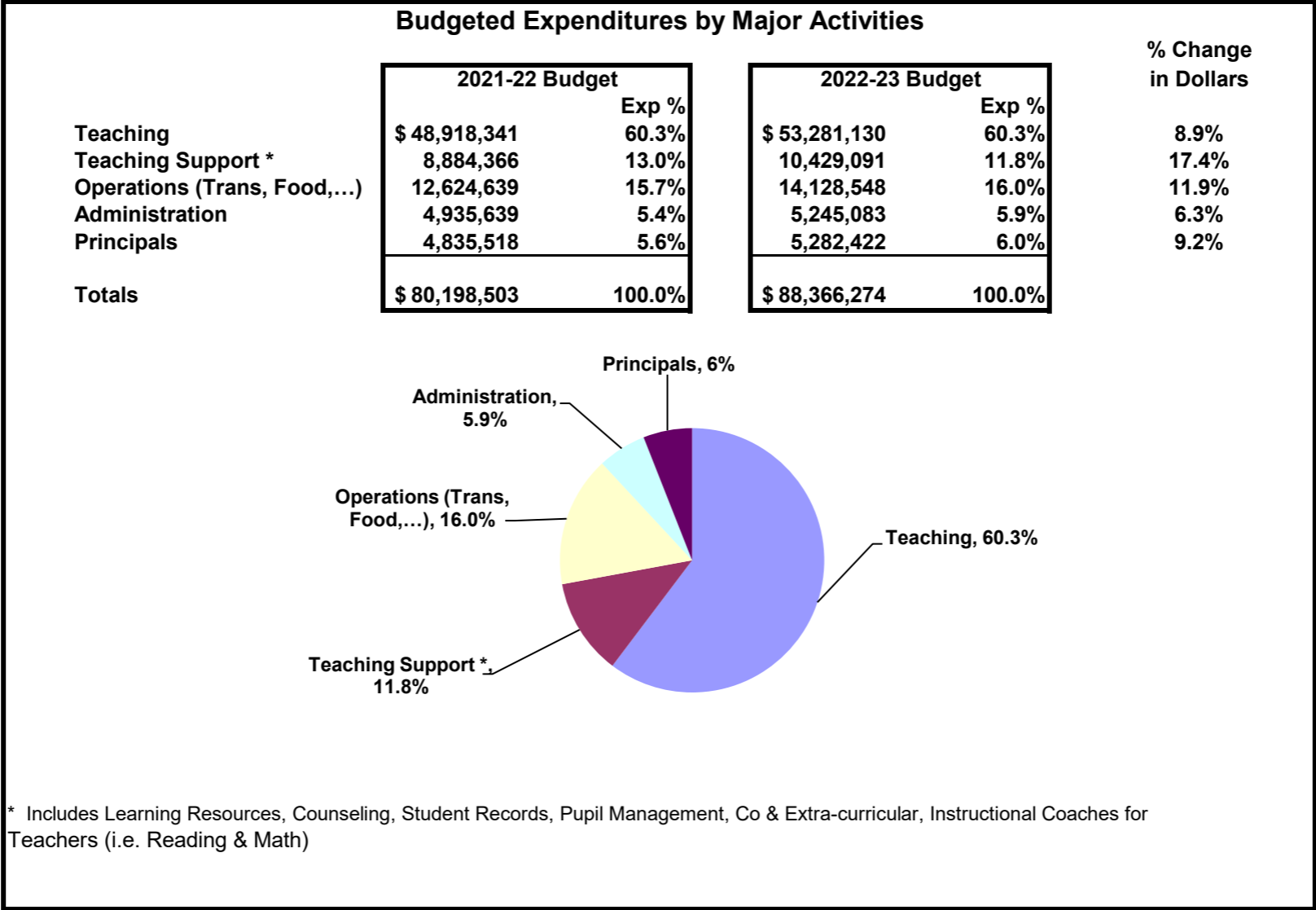
**Ferndale School District  
Expenditures as Defined by State Codes**

Expenditure Program Code	Description	2021-22 vs 2022-23					
		2020-21 Actual	2021-22 Budget	2022-23 Budget	% Change	\$ Change	
01	Basic Education	\$ 34,436,194	\$ 40,477,888	\$ 44,847,819	10.8%	4,369,931	
02	Basic Education - Alternative Learning Exp	128,814	132,319	147,733	11.6%	15,414	
03	Basic Education - Dropout Reengagement	257,868	202,500	202,500	0.0%	-	
31	State Vocational	2,186,812	1,878,197	2,578,828	37.3%	700,631	
34	Middle School CTE	86,838	54,324	132,851	144.6%	78,527	
71	Traffic Safety	127,645	80,000	80,000	0.0%	-	
97	General Support Services	8,786,342	10,801,556	12,017,516	11.3%	1,215,960	
	<b>Basic Education Subtotal</b>	<b>\$ 46,010,513</b>	<b>\$ 53,626,784</b>	<b>\$ 60,007,247</b>	<b>11.9%</b>	<b>6,380,463</b>	
21	Special Education, State	\$ 9,156,287	\$ 10,310,884	\$ 11,169,204	8.3%	858,320	
24	Special Education, Federal	1,047,729	1,139,346	1,004,939	-11.8%	(134,407)	
29	Impact Aid, Federal	111,236	92,201	92,883	0.7%	682	
	<b>Special Education Subtotal</b>	<b>\$ 10,315,252</b>	<b>\$ 11,542,431</b>	<b>\$ 12,267,026</b>	<b>6.3%</b>	<b>724,595</b>	
11	Federal Special Purpose - SLFRF	\$ 66,966	\$ -	\$ -		-	
12	Federal Special Purpose - ESSER II	329,066	4,461,075	-	-100.0%	(4,461,075)	
13	Federal Special Purpose - ESSER III	-	-	4,654,003		4,654,003	
38	Federal Vocational	37,266	41,356	36,124	-12.7%	(5,232)	
51	Title I - Disadvantaged	932,570	1,237,173	1,325,000	7.1%	87,827	
52	Teacher Quality & Innovative Programs	226,508	312,609	303,616	-2.9%	(8,993)	
53	Migrant, Federal	71,244	89,897	140,000	55.7%	50,103	
68	Indian Education	132,724	146,397	132,000	-9.8%	(14,397)	
69	Compensatory, Other	113,439	98,382	119,685	21.7%	21,303	
	<b>Federal Subtotal</b>	<b>\$ 1,909,783</b>	<b>\$ 6,386,889</b>	<b>\$ 6,710,428</b>	<b>5.1%</b>	<b>323,539</b>	
55	LAP Learning Assistance	\$ 1,648,291	\$ 1,649,185	\$ 1,934,201	17.3%	285,016	
56	State Instructional, Ctr/Hm	8,224	-	-		-	
58	Special/Pilot Programs	451,839	600,000	708,987	18.2%	108,987	
65	Transitional Biligual	528,646	846,913	584,697	-31.0%	(262,216)	
74	Highly Capable	116,950	123,332	133,819	8.5%	10,487	
79	Other Instructional	-	50,000	50,000	0.0%	-	
99	Pupil Transportation	2,297,659	2,973,523	3,447,926	16.0%	474,403	
	<b>State Subtotal</b>	<b>\$ 5,051,609</b>	<b>\$ 6,242,953</b>	<b>\$ 6,859,630</b>	<b>9.9%</b>	<b>616,677</b>	
89	Other Community Services	\$ 26,383	\$ 156,000	\$ 56,000	-64.1%	(100,000)	
98	Food Services	1,668,214	2,243,446	2,465,943	9.9%	222,497	
	<b>Other Services Subtotal</b>	<b>\$ 1,694,597</b>	<b>\$ 2,399,446</b>	<b>\$ 2,521,943</b>	<b>5.1%</b>	<b>122,497</b>	
	<b>Totals</b>	<b>\$ 64,981,753</b>	<b>\$ 80,198,503</b>	<b>\$ 88,366,274</b>	<b>10.2%</b>	<b>8,167,771</b>	

## Ferndale School District No. 502

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

\$	<b>53,281,130</b>	<b>Teaching:</b> 60.3% of the district budget is spent on classroom instruction and expenditures directly related to student services such as coaching, class or student
	<b>10,429,091</b>	<b>Teaching Support:</b> 11.8% of the budget is allocated to libraries, counseling offices, pupil management, including supervision, and health services.
	<b>14,128,548</b>	<b>Operations:</b> 16.0% 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
	<b>5,245,083</b>	<b>Administration:</b> 5.9% 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
	<b>5,282,422</b>	<b>Principals:</b> 6.0% of the budget covers management and coordination of school units including principals, assistant principals, office managers and clerical staff
\$	<b>88,366,274</b>	



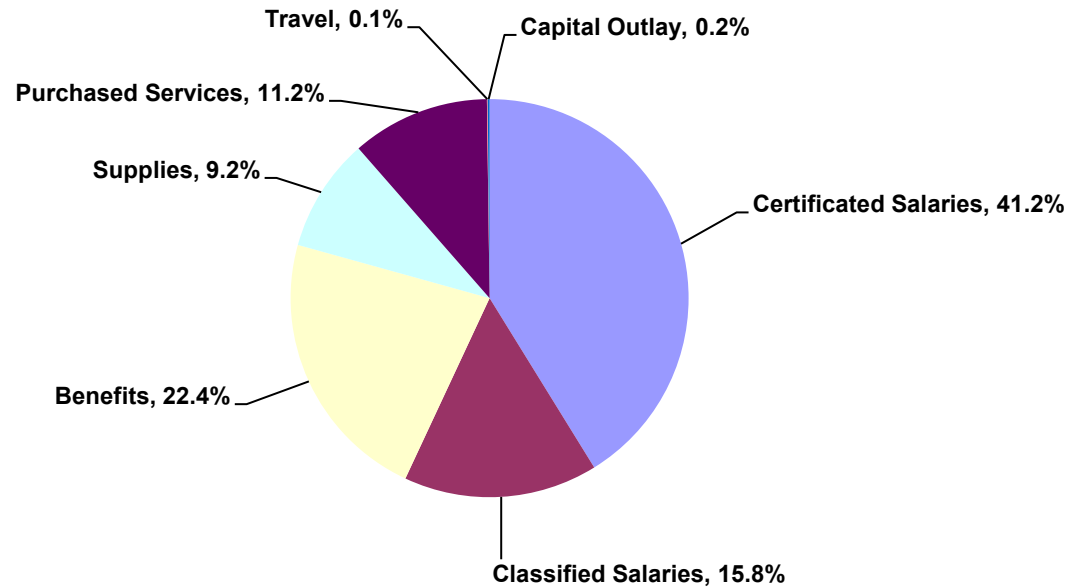
## Ferndale School District No. 502

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

\$	<b>36,396,080</b>	Certificated Salaries <b>41.2%</b> include expenditures for salaries of certificated employees (teachers, counselors, etc).
	<b>13,932,085</b>	Classified Salaries <b>15.8%</b> include expenditures for non-certificated employees (custodians, bus drivers, etc).
	<b>19,755,950</b>	Benefits <b>22.4%</b> include mandatory payroll taxes such as FICA and unemployment, plus retirement and health care benefits.
	<b>8,168,253</b>	Supplies <b>9.2%</b> include consumable supplies for instruction and departments.
	<b>9,922,691</b>	Purchased Services <b>11.2%</b> include services provided by independent contractors, utilities, dues and conference fees.
	<b>56,215</b>	Travel <b>0.1%</b> include expenditures for travel authorized by policies of the district or required by grants.
	<b>135,000</b>	Capital Outlay <b>0.2%</b> records expenditures for capitalized equipment, building and/or grounds improvements.
\$	<b>88,366,274</b>	

#### Budgeted Expenditures by Major Objects

	2021-22 Budget		2022-23 Budget		% Change in Dollars
	\$	Exp %	\$	Exp %	
Certificated Salaries	32,117,716	40.0%	36,396,080	41.2%	13.3%
Classified Salaries	12,290,925	15.3%	13,932,085	15.8%	13.4%
Benefits	17,766,593	22.2%	19,755,950	22.4%	11.2%
Supplies	7,781,112	9.7%	8,168,253	9.2%	5.0%
Purchased Services	10,059,092	12.5%	9,922,691	11.2%	-1.4%
Travel	43,065	0.1%	56,215	0.1%	30.5%
Capital Outlay	140,000	0.2%	135,000	0.2%	-3.6%
<b>Totals</b>	<b>\$ 80,198,503</b>	<b>100.0%</b>	<b>\$ 88,366,274</b>	<b>100.0%</b>	



**Ferndale School District Staffing Summary  
Budget 2022-23**

	<b>State Funded Staffing Units</b>	<b>Grant/Local Funded FTE</b>	<b>Actual Budgeted FTE</b>
Certificated Instructional Staff	240.680	88.714	329.394
Certificated Admin Staff	17.620	1.380	19.000
Classified Staff	74.320	179.663	253.983
<b>Total</b>	<b>332.620</b>	<b>269.757</b>	<b>602.377</b>

	<b>Certificated FTE</b>	<b>Classified FTE</b>	<b>Total FTE</b>
2022-23 Budgeted Staffing	347.394	253.983	601.377
2021-22 Budgeted Staffing	340.088	252.451	592.539
<b>Variance</b>	<b>7.306</b>	<b>1.532</b>	<b>8.838</b>

## Revenue/Expenditure Summary

<b>REVENUE</b>	<b>2021-22 Budget</b>	<b>2022-23 Budget</b>	<b>Variance</b>
Levy	8,293,698	9,867,231	1,573,533
Local	606,000	716,000	110,000
State BEA	42,711,569	45,027,037	2,315,468
State Special	11,619,383	12,492,306	872,923
Federal	8,721,479	9,922,821	1,201,342
Other	2,980,000	2,990,000	10,000
<b>Totals</b>	<b>74,932,130</b>	<b>81,015,396</b>	<b>6,083,266</b>
<b>EXPENDITURES</b>			
Certificated Salaries	32,117,716	36,396,080	4,278,364
Classified Salaries	12,290,925	13,932,085	1,641,160
Benefits	17,766,593	19,755,950	1,989,357
Supplies	7,781,112	8,168,253	387,141
Purchased Services	10,059,092	9,922,691	(136,401)
Travel	43,065	56,215	13,150
Capital Outlay	140,000	135,000	(5,000)
	<b>80,198,503</b>	<b>88,366,274</b>	<b>8,167,771</b>
<b>REVENUE</b>	<b>74,932,130</b>	<b>81,015,396</b>	<b>6,083,266</b>
Transfers	-	-	-
<b>EXPENDITURES</b>	<b>80,198,503</b>	<b>88,366,274</b>	<b>8,167,771</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(5,266,373)</b>	<b>(7,350,878)</b>	<b>(2,084,505)</b>