

# PRELIMINARY

## 2009 - 2010 BUDGET REPORT



Bellingham  
Public Schools

...where *every* student learns

Bellingham School District 501  
1306 Dupont Street  
Bellingham WA 98225-3198  
360-676-6400  
[www.bham.wednet.edu](http://www.bham.wednet.edu)

**Bellingham School District No. 501  
Whatcom County  
Bellingham, Washington**

**MISSION**

*The mission of the Bellingham School District, in partnership with the community, is to provide students with the knowledge, skills, and qualities required to be successful in a changing, diverse world.*

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Mr. Brett Greenwood, Business & Finance Manager  
Ms. Kathryn Weilage, Accounting Supervisor  
Ms. Liz Crocker, Accountant

# Contents



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## **SECTION I: 2009-2010 EXECUTIVE SUMMARY**

- 1 Introduction and Budget Summary
- 2 General Fund Overview and Enrollment
- 3 General Fund Revenues
- 4 General Fund Expenditures
- 5 Expenditures by Program, Activity and Object
- 6 General Fund Ending Fund Balance and Capital Projects Fund
- 7 Debt Service, Associated Student Body and Transportation Fund
- 8 Conclusion

## **SECTION II: 2009-2010 FINANCIAL INFORMATION**

### **GENERAL FUND**

- 9 Summary of General Fund Budget
- 10-13 Revenues
- Expenditures:**
- 14-17 Expenditures By Activity
- 18 Expenditures By Program
- 19-20 Expenditures By Object
- Staffing:**
- 21-23 Certificated Staff
- 24-26 Classified Staff
- 27 Enrollment History
- Net Resources Report:**
- 28 Summary of Revenues and Expenditures
- 29-35 Detail of Revenues and Expenditures

### **CAPITAL PROJECTS FUND**

- 36 Summary of Capital Projects Fund Budget

### **DEBT SERVICE FUND**

- 37 Summary of Debt Service Fund Budget
- 38 Bond Payment Schedule

### **ASSOCIATED STUDENT BODY FUND**

- 39 Summary of Associated Student Body Fund Budget

### **TRANSPORTATION VEHICLE FUND**

- 40 Summary of Transportation Vehicle Fund Budget

# Section I: Executive Summary

**Bellingham School District No. 501**  
**2009-2010 Preliminary Budget**  
**Executive Summary**

The information in this document is a summary of the Bellingham School District's preliminary budget document for the fiscal year September 1, 2009 through August 31, 2010. Similar information, in a different format, is available in the district's official budget document required by the state, Form F-195, which may be obtained upon request. This budget is subject to change until it is officially adopted by the Board of Directors.

The Bellingham School District is the largest of seven public school districts in Whatcom County. Approximately 10,400 individual students attend the district's thirteen elementary schools, four middle schools and three high schools. In addition, the district operates a small alternative high school, as well as preschool and post-high school programs for students with disabilities. Staffing consists of approximately 650 FTE (full-time equivalent) certificated staff and 370 FTE classified staff.

The budget of the Bellingham School District is comprised of five funds: The General Fund, Transportation Vehicle Fund, Capital Projects Fund, Debt Service Fund and Associated Student Body Fund. Each of these funds consists of a self-balancing set of accounts, recording cash and other financial resources, together with all related expenditures, liabilities and fund balances. The funds may only be used for the purpose of carrying on specific activities in accordance with state law.

**Budget Summary**

	General Fund	Capital Projects Fund	Debt Service Fund	Associated Student Body Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$ 5,160,789	\$ 15,097,393	\$6,489,295	\$ 590,929	\$ 50,000
Revenues & Other					
Financing Sources	101,199,056	23,292,105	10,326,609	1,940,927	347,636
Expenditures & Other					
Financing Uses	(100,220,146)	(36,939,498)	(11,202,809)	(1,984,296)	(396,636)
Ending Fund Balance	\$ 6,139,699	\$ 1,450,000	\$5,613,095	\$ 547,560	\$ 1,000

## General Fund

### *Overview*

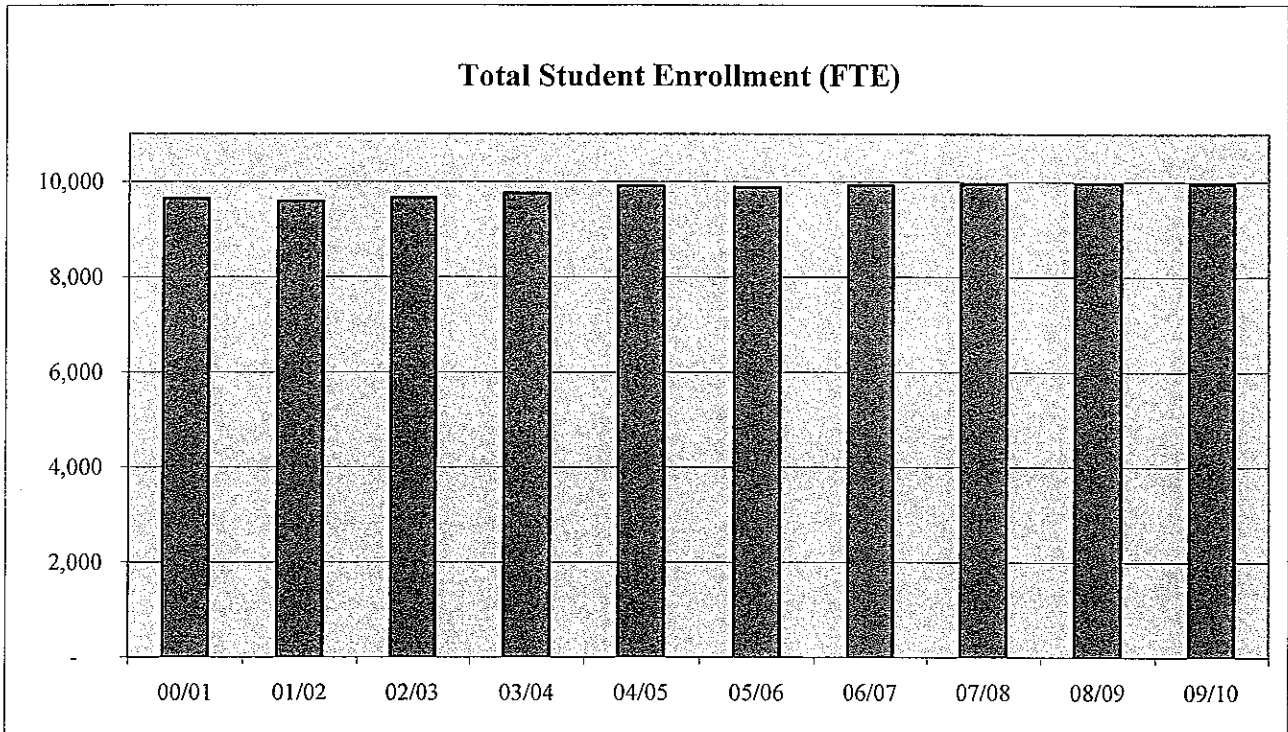
The General Fund is the largest and most important of the five funds, as the appropriation of \$101,199,056 provides for the school district's day-to-day operations. In keeping with our primary mission, the vast majority (73.21%) of General Fund expenditures are utilized to provide for teaching and teaching support activities, including basic education, special education, vocational education, English language learner education, remedial education, highly capable education, library, counseling, and health-related services. 15.52% of the General Fund expenditures are used to finance numerous support services, including pupil transportation, food services, custodial services, building maintenance, utilities, insurance, printing, information systems and warehousing distribution. The remaining 11.27% of the General Fund expenditures provide administrative service support to our instructional and operational programs. These support services include school principals, instructional and operational (Maintenance, Transportation and Food Service) supervision, human resources, accounting, payroll, auditing, legal, communications, and superintendent office support.

It is important to note that this budget clearly demonstrates our continued commitment to the classroom by devoting over 73% of total expenditures to teaching and teaching support activities. (The statewide average is 69.2%).

### *Enrollment*

The primary factor in generating General Fund revenue is student enrollment. For the 2009-10 budget, enrollment is projected at 9,969 FTE (full-time equivalent) students. The table and chart below show the district's actual FTE enrollment over the last 9 years and our projected FTE enrollment for 2009-10.

	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	<b>Budget 09/10</b>
Elementary	4,117	4,045	4,072	4,065	4,140	4,212	4,273	4,287	4,336	<b>4,321</b>
Middle	2,400	2,408	2,387	2,440	2,442	2,327	2,258	2,291	2,333	<b>2,410</b>
High	3,134	3,140	3,210	3,264	3,337	3,348	3,399	3,385	3,304	<b>3,238</b>
Total	9,651	9,593	9,669	9,769	9,919	9,887	9,930	9,963	9,973	<b>9,969</b>



### ***Revenues***

Total General Fund revenues for 2009-10 are budgeted at \$101,199,056, a decrease of \$586,372 (0.6%) compared to 2008-09 budgeted revenues. This decrease reflects additional local levy revenue and federal stimulus revenue we are slated to receive. Several factors contribute to the overall decrease in revenue including funding reduction/elimination in the areas of state general apportionment, special education safety net, I-728, professional development, investment earnings, and pupil transportation. The state revenue allocation for 2009-10 reflects no cost of living adjustment (COLA), no increase for non-employee related costs (NERCs); decreases in pupil transportation, highly capable learners, bilingual education; and elimination of funding for both I-728 and one (1) Learning Improvement Day (LID) for all certificated instructional staff. Without the infusion of over \$4.2 million of federal stimulus funding, overall revenue would have decreased by nearly \$5 million. The use of the stimulus funding is restricted to three areas and cannot be used as general purpose revenue. The three areas are providing remedial educational services (Title1), special education services, and replacing the I-728 funds eliminated for 2009-10.

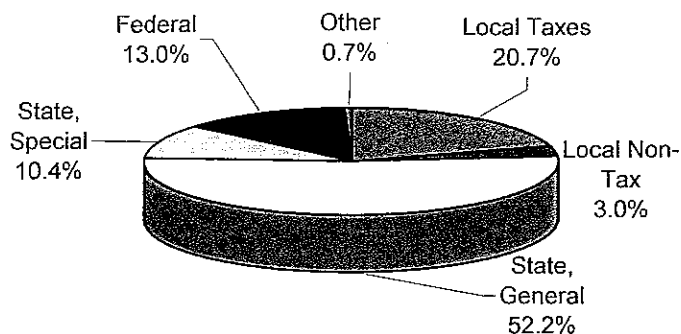
The single largest portion of the Bellingham School District's General Fund revenue (52.2%) comes from the state in the form of general purpose funding, or "apportionment". These revenues are determined by student enrollment and a series of formula factors, including legislatively set base salaries, employee benefits and allocations for non-employee related costs (NERCs), as well as the collective education and experience of the district's certificated instructional staff.

Revenues from our local maintenance and operations levy comprise 20.7% of budgeted revenues. Levy amounts are capped by the legislature (levy lid) and in 2010 our 2010 levy will be slightly below the levy lid. We are extremely grateful for the long-standing and strong community financial support of our mission. Like 278 of the 296 other school districts in the state, we could not provide our effective instructional programs without this critical revenue source.

State special purpose funds make up (10.4%) of our revenue and helps pay for programs such as special education, pupil transportation, transitional bilingual education, learning assistance and our food service program. Unlike apportionment and levy funds, these categorical funds may only be used for specific activities in accordance with state regulations.

The remainder of our General Fund revenue (16.7%) is derived from a variety of sources, including federal categorical funding which assists in funding special education, Title I, food services and other programs; local non-tax revenues which are generated by food service sales, fees, investment income, donations, etc.; and revenues from other districts and entities.

### 2009-10 Budgeted Revenues



Local Taxes	\$20,931,083
Local Support Non-Tax	3,099,276
State General Purpose	52,862,195
State Special Purpose	10,504,547
Federal General Purpose	300,000
Federal Special Purpose	12,828,455
Other	673,500
<b>Total Revenues</b>	<b>\$101,199,056</b>

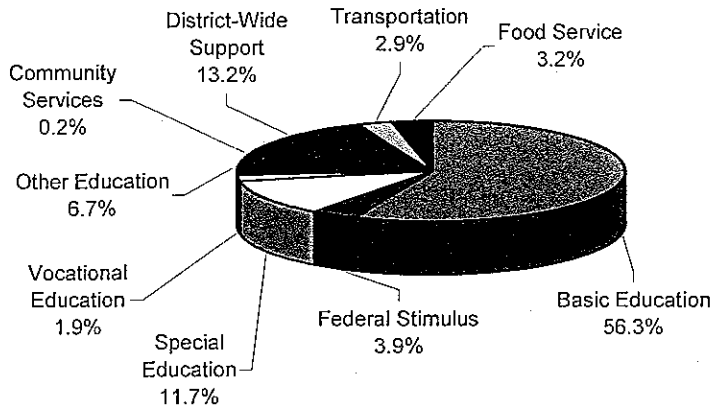
### *Expenditures*

General Fund expenditures for 2009-10 are projected at \$100,220,146, a decrease of \$2,549,781 (2.5%) compared to 2008-09 budgeted expenditures. The decrease is due to many factors associated with both the reduction or elimination of revenue sources (e.g. I-728) and implementing program modifications associated with the adopted Budget Savings Plan. The majority of expenditure reductions are due to decreases in employee salary and benefit costs. Some of the salary and benefit decreases are due to fewer overall administrative, certificated, and classified staff while others are related to program changes such as the elimination of instructional coaching, elimination of one (1) Learning Improvement Day (LID), reduction of summer school activities, etc. Total salary costs decreased by 2.8% and total benefit costs decreased by 7.4%. Anticipated education and experience increments for certificated staff, level and vacation increments for classified

staff, and a 1.7% increase in the medical allocation partially funded by the state are reflected in the budget.

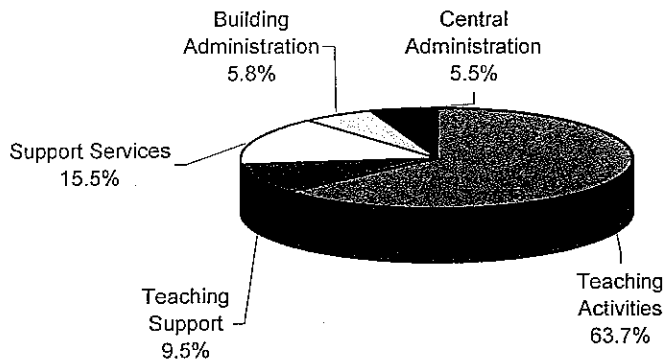
General Fund expenditures are categorized several ways in the budget. Based on the state's accounting system for school districts, the most informative categories are program, activity and object, as summarized below.

**Expenditures by Program**



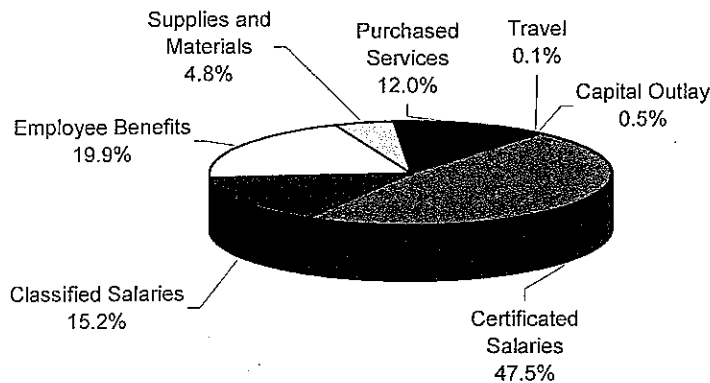
Basic Education	\$ 56,418,946
Federal Stimulus	3,906,925
Special Education	11,707,756
Vocational Education	1,905,526
Other Education	6,726,487
Community Services	218,500
District-Wide Support	13,201,576
Transportation	2,887,408
Food Service	3,247,022
<b>Total</b>	<b>\$ 100,220,146</b>

**Expenditures By Activity**



Teaching Activities	\$ 63,830,434
Teaching Support	9,538,795
Support Services	15,553,094
Building Administration	5,756,491
Central Administration	5,541,332
<b>Total</b>	<b>\$ 100,220,146</b>

**Expenditures By Object**



Certificated Salaries	\$ 47,612,507
Classified Salaries	15,225,450
Employee Benefits	19,990,002
Supplies and Materials	4,804,402
Purchased Services	11,981,902
Travel	141,044
Capital Outlay	464,839
<b>Total</b>	<b>\$ 100,220,146</b>

### ***Ending Fund Balance***

The total budgeted General Fund ending fund balance of \$6,139,699 represents 6.1% of expenditures and is comprised of *designated and reserved* funds of \$1,716,182 and *undesignated* funds of \$4,423,517. The \$1,716,182 *designated and reserved* fund balance includes the anticipated I-728 and State Fiscal Stabilization funds, unspent as of August 31, 2010 and the amount we are required to budget for inventory replacement of food service and oil supplies. These funds may only be used for those specific purposes.

The budgeted ending *unreserved* fund balance of \$4,423,517 at August 31, 2010 is approximately 4.4% of budgeted expenditures. These funds represent the district's savings account and the amount is in compliance with Board Policy 7130 which requires the *unreserved* fund balance to be between 3% and 5%. During these uncertain economic times which are forecast to continue for awhile, it is prudent to maintain sufficient reserves which can be used to mitigate economic uncertainties and provide the resources needed to meet the district's operational and instructional responsibilities.

### **Capital Projects Fund**

The Capital Projects Fund is used to finance and pay for capital improvements. These include the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits and the costs associated with implementing technology systems, facilities and projects. In addition, certain improvements to buildings and/or grounds, remodeling of buildings and the replacement of roofs, carpets and service systems are included in the Capital Projects Fund.

The Capital Projects Fund is generally financed by the proceeds from the sale of bonds, state matching revenues, interest earnings and special levies.

In February 2008 voters approved a 4-year, \$8 million technology levy, which is projected to generate nearly \$2.0 million in revenue during 2009-10 to be used for technology replacement and enhancement within the district.

In February 2006 district voters approved bonds in the amount of \$67 million to fund major capital improvements, including construction of two elementary schools, modernization of Shuksan Middle School, seismic safety work on five buildings, property purchase and other major facility projects. \$33 million of the bonds were issued in July 2006. \$10 million of the bonds were issued in December 2008 and another \$10 million of the bonds were issued in February 2009. The remaining \$14 million of bonds have not been issued although for budget capacity purposes we have budgeted for that possibility during 2009-10.

## **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources for the payment of the principal and interest on bonds sold to fund capital improvements in the Capital Projects Fund. The revenues in this fund are derived from local tax levies, which are authorized by voters.

During 2009-10 we will retire \$6,040,000 of principal debt while paying an additional \$4,412,809 in interest, contingent on issuing additional bonds during 2009-10.

## **Associated Student Body (ASB) Fund**

Bellingham School District students have organized associated student bodies at our four middle schools and three high schools. The financial activities of these organizations are accounted for within the district's ASB Fund. Student involvement in decision-making processes and budget development is an important part of associated student body government yet the school district legally owns the resources accounted for in the fund.

The financial resources of the ASB Fund are for optional noncredit extracurricular events that are of a cultural, social, recreational or athletic nature. The primary sources of revenue include fundraising activities, ASB card sales, athletic fees, vending machines and gate receipts from athletic events. These funds support general student body, club, class and team activities such as awards, assemblies, recreational activities, travel, athletic uniforms, equipment and officials' fees.

2009-10 ASB revenues are budgeted at a 2.5% increase and expenditures are budgeted at a 4.0% increase over the 2008-09 budget, with the majority of the increases in athletic activities.

## **Transportation Vehicle Fund**

The Transportation Vehicle Fund accounts for the purchase, major repair, rebuilding and related debt service incurred for school buses. The primary revenue source is the state reimbursement for depreciation of approved pupil transportation equipment.

The district's Transportation Vehicle Fund budget includes capacity to purchase two buses in 2009-10. We will decide on the configuration of the buses later this summer.

## **Financial Information**

The following pages contain more detailed analytical financial data associated with each of the district's five budgeted funds, comparing 2007-08 actual data to 2008-09 and 2009-10 budgeted data.

## **Conclusion**

On behalf of the Business and Finance team we hope that this document will enable you to understand where the money comes from and how the money is being spent to provide powerful teaching and learning opportunities as well as other important support activities for the students of the Bellingham School District. If we can be of any further service in providing additional information, answering questions or clarifying any of the enclosed material, please call Ron Cowan, Assistant Superintendent for Business and Operation, Brett Greenwood, Business and Finance Manager, or Kathryn Weilage, Accounting Supervisor, at 676-6500.

## **Section II:**

# **General Fund Analytical Information**

# General Fund



## Summary of General Fund Budget

Description	2007-08	2008-09	2009-10	2008-09 To	
	Actual	Budget	Budget	2009-10 Change Amount	%
<b>REVENUES</b>					
1000 Local Taxes	\$ 18,508,020	\$ 19,714,779	\$ 20,931,083	\$ 1,216,304	6.2%
2000 Local Support Nontax	3,876,862	2,935,323	3,099,276	163,953	5.6%
3000 State, General Purpose	49,418,407	53,099,086	52,862,195	(236,891)	-0.4%
4000 State, Special Purpose	14,651,366	16,754,261	10,504,547	(6,249,714)	-37.3%
5000 Federal, General Purpose	350,916	300,000	300,000	-	-
6000 Federal, Special Purpose	7,129,529	8,325,848	12,828,455	4,502,607	54.1%
7000 Revenues from Other School Distrs	-	-	-	-	N/A
8000 Revenues from Other Entities	208,434	52,882	32,500	(20,382)	-38.5%
9000 Other Financing Sources	341,018	603,249	641,000	37,751	6.3%
<b>TOTAL REVENUES</b>	<b>\$ 94,484,552</b>	<b>\$ 101,785,428</b>	<b>\$ 101,199,056</b>	<b>\$ (586,372)</b>	<b>-0.6%</b>
<b>EXPENDITURES</b>					
00 Regular Instruction	\$ 51,948,058	\$ 55,921,537	\$ 56,418,946	\$ 497,409	0.9%
10 Federal Stimulus	\$ -	\$ -	\$ 3,906,925	\$ 3,906,925	N/A
20 Special Education Instruction	11,519,673	12,192,950	11,707,756	(485,194)	-4.0%
30 Vocational Education Instruction	2,195,762	2,110,723	1,905,526	(205,197)	-9.7%
50&60 Compensatory Education Instr	7,756,579	10,898,248	4,539,497	(6,358,751)	-58.3%
70 Other Instructional Programs	1,858,762	2,704,092	2,186,990	(517,102)	-19.1%
80 Community Services	345,086	203,500	218,500	15,000	7.4%
90 Support Services	18,271,830	18,738,877	19,336,006	597,129	3.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 93,895,750</b>	<b>\$ 102,769,927</b>	<b>\$ 100,220,146</b>	<b>\$ (2,549,781)</b>	<b>-2.5%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 588,802</b>	<b>\$ (984,499)</b>	<b>\$ 978,910</b>	<b>\$ 1,963,409</b>	<b>-199.4%</b>
<b>BEGINNING FUND BALANCE</b>					
810 Reserved for Other Items	\$ 855,510	\$ 1,181,466	\$ 1,324,392	\$ 142,926	12.1%
840 Reserved for Inventory	237,007	237,007	206,615	(30,392)	-12.8%
890 Unresvd, Undesignated Fund Balance	4,387,277	3,488,644	3,629,782	141,138	4.0%
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 5,479,794</b>	<b>\$ 4,907,117</b>	<b>\$ 5,160,789</b>	<b>\$ 253,672</b>	<b>5.2%</b>
<b>ENDING FUND BALANCE</b>					
810 Reserved for Other Items	\$ 1,519,853	\$ 419,644	\$ 1,509,567	\$ 1,089,923	259.7%
840 Reserved for Inventory	206,615	237,007	206,615	(30,392)	-12.8%
890 Unresvd, Undesignated Fund Balance	4,342,128	3,265,967	4,423,517	1,157,550	35.4%
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 6,068,596</b>	<b>\$ 3,922,618</b>	<b>\$ 6,139,699</b>	<b>\$ 2,217,081</b>	<b>56.5%</b>

# General Fund



## Revenues

Description	2007-08		2008-09		2008-09 To 2009-10	
	Actual	Budget	Budget	Budget	Amount	%
<b>1000 LOCAL TAXES</b>						
1100 Local Property Tax	\$ 18,503,003	\$ 19,709,543	\$ 20,925,231	\$ 1,215,688	6.2%	
1500 Timber Excise Tax	5,017	5,236	5,852	616	11.8%	
<b>TOTAL LOCAL TAXES</b>	<b>\$ 18,508,020</b>	<b>\$ 19,714,779</b>	<b>\$ 20,931,083</b>	<b>\$ 1,216,304</b>	<b>6.2%</b>	
<b>2000 LOCAL SUPPORT NONTAX</b>						
2100 Tuitions and Fees, Unassigned	\$ 219,648	\$ 130,405	\$ 741,069	\$ 610,664	468.3%	
2200 Sales of Goods, Supplies & Serv, Unas	88,996	65,059	65,059	-	-	
2231 Voc Ed-Sale of Goods, Supplies & Serv	4,240	5,000	5,000	-	-	
2289 Other Community Services	93,861	65,000	80,000	15,000	23.1%	
2298 School Food Services	1,214,528	1,315,163	1,303,485	(11,678)	-0.9%	
2299 School Bus Revenue	52	15,000	-	(15,000)	-100.0%	
2300 Investment Earnings	575,345	545,000	100,000	(445,000)	-81.7%	
2500 Gifts, Grants and Donations	964,553	280,300	321,640	41,340	14.7%	
2600 Fines and Damages	15,791	8,000	8,000	-	-	
2700 Rentals and Leases	111,841	85,000	96,000	11,000	12.9%	
2800 Insurance Recoveries	74,899	1,000	30,000	29,000	2900.0%	
2900 Local Nontax, Unassigned	447,201	350,396	279,023	(71,373)	-20.4%	
2910 E-Rate	65,907	70,000	70,000	-	-	
<b>TOTAL LOCAL SUPPORT NONTAX</b>	<b>\$ 3,876,862</b>	<b>\$ 2,935,323</b>	<b>\$ 3,099,276</b>	<b>\$ 163,953</b>	<b>5.6%</b>	
<b>3000 STATE, GENERAL PURPOSE</b>						
3100 Apportionment	\$ 47,851,098	\$ 51,644,596	\$ 51,431,631	\$ (212,965)	-0.4%	
3121 Apportionment, Special Ed	1,433,778	1,449,490	1,425,564	(23,926)	-1.7%	
3600 State Forests	133,531	5,000	5,000	-	-	
<b>TOTAL STATE, GENERAL PURPOSE</b>	<b>\$ 49,418,407</b>	<b>\$ 53,099,086</b>	<b>\$ 52,862,195</b>	<b>\$ (236,891)</b>	<b>-0.4%</b>	
<b>4000 STATE, SPECIAL PURPOSE</b>						
4100 Special Purpose, Unassigned	\$ 15,640	\$ -	\$ -	\$ -	N/A	
4121 Special Education	6,374,651	6,582,549	6,860,915	278,366	4.2%	
4134 MS Career & Technical	-	-	4,400	4,400	N/A	
4155 Learning Assistance	707,978	923,817	986,305	62,488	6.8%	
4158 Special and Pilot Programs	292,298	1,817,420	347,846	(1,469,574)	-80.9%	
4163 Promoting Academic Success	39,357	-	-	-	N/A	
4165 Transitional Bilingual	476,129	533,578	501,538	(32,040)	-6.0%	
4166 Student Achievement	4,555,665	4,653,380	-	(4,653,380)	-100.0%	
4174 Highly Capable	90,756	95,209	94,412	(797)	-0.8%	
4175 Professional Development Math & Sci.	179,196	189,618	-	(189,618)	N/A	
4198 School Food Services	89,916	89,145	84,225	(4,920)	-5.5%	
4199 Transportation, Operations	1,640,861	1,699,545	1,604,906	(94,639)	-5.6%	
4300 Other State Agencies, Unassigned	188,919	170,000	20,000	(150,000)	-88.2%	
<b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>\$ 14,651,366</b>	<b>\$ 16,754,261</b>	<b>\$ 10,504,547</b>	<b>\$ (6,249,714)</b>	<b>-37.3%</b>	

# General Fund



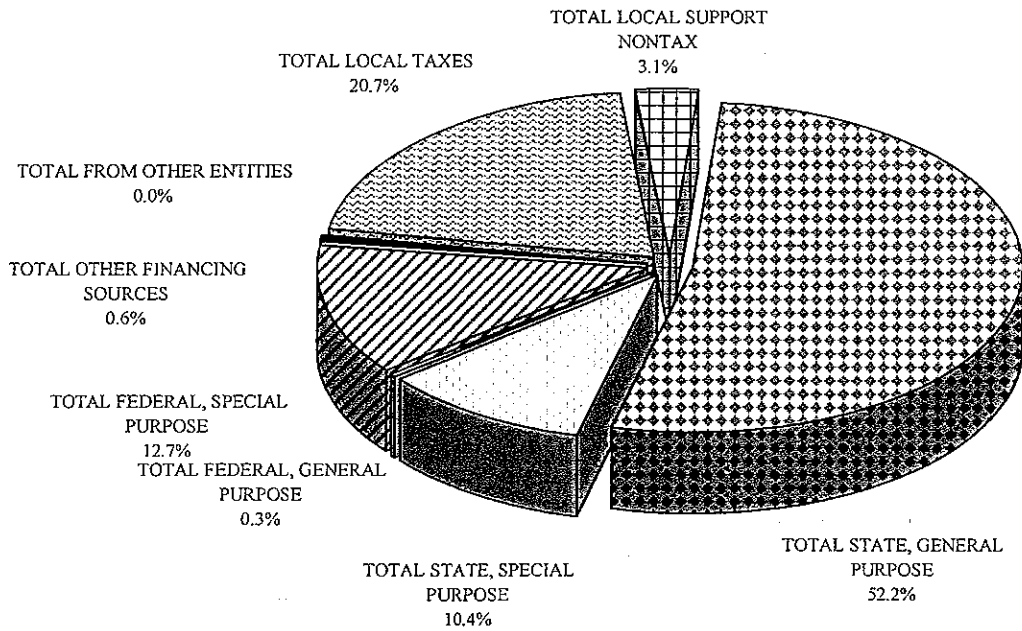
## Revenues (Cont'd)

Description	2007-08 Actual	2008-09 Budget	2009-10 Budget	2008-09 To 2009-10 Change	
				Amount	%
<b>5000 FEDERAL, GENERAL PURPOSE</b>					
5500 Federal Forests	\$ 350,916	\$ 300,000	\$ 300,000	\$ -	-
<b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>\$ 350,916</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>-</b>
<b>6000 FEDERAL, SPECIAL PURPOSE</b>					
6100 Special Purpose, OSPI, Unassigned	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	-
6111 Federal Stimulus, Title I	-	-	668,582	668,582	N/A
6113 Federal, State Fiscal Stabilization	-	-	1,339,117	1,339,117	N/A
6114 Federal Stimulus, IDEA	-	-	2,217,260	2,217,260	N/A
6119 Federal Stimulus, Other	-	-	17,572	17,572	N/A
6121 Special Education, Medicaid Reimb *	15,955	-	-	-	N/A
6124 Special Education, Supplemental	2,283,307	2,339,692	2,149,671	(190,021)	-8.1%
6138 Secondary Vocational Education	102,329	74,685	74,685	-	-
6151 Disadvantaged	1,802,656	1,637,107	1,898,215	261,108	15.9%
6152 School Improvement	672,348	736,059	702,041	(34,018)	-4.6%
6164 Limited English Proficiency	61,147	45,000	95,000	50,000	111.1%
6189 Other Community Services	7,185	10,000	10,000	-	-
6198 School Food Services	1,597,991	1,564,251	1,729,312	165,061	10.6%
6268 Indian Education, ED	23,148	21,427	-	(21,427)	-100.0%
6300 Federal Grants, Other Entities, Unasg	196,875	167,627	197,000	29,373	17.5%
6321 Special Education, Medicaid Reimb *	183,763	100,000	100,000	-	-
6998 USDA Commodities	182,825	130,000	130,000	-	-
<b>TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>\$ 7,129,529</b>	<b>\$ 8,325,848</b>	<b>\$ 12,828,455</b>	<b>\$ 4,502,607</b>	<b>54.1%</b>
<b>7000 FROM OTHER SCHOOL DISTRICTS</b>					
7121 Special Education	\$ -	\$ -	\$ -	\$ -	N/A
<b>TOTAL FROM OTHER SCHOOL DISTRICTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>8000 FROM OTHER ENTITIES</b>					
8100 Governmental Entities	\$ 193,080	\$ 48,000	\$ 32,500	\$ (15,500)	-32.3%
8500 Educational Service Districts	15,354	4,882	-	(4,882)	-100.0%
<b>TOTAL FROM OTHER ENTITIES</b>	<b>\$ 208,434</b>	<b>\$ 52,882</b>	<b>\$ 32,500</b>	<b>\$ (20,382)</b>	<b>-38.5%</b>
<b>9000 OTHER FINANCING SOURCES</b>					
9300 Sale of Equipment	\$ 4,774	\$ 5,000	\$ 5,000	\$ -	-
9900 Operating Transfers **	336,244	598,249	636,000	37,751	N/A
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 341,018</b>	<b>\$ 603,249</b>	<b>\$ 641,000</b>	<b>\$ 37,751</b>	<b>N/A</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 94,484,552</b>	<b>\$ 101,785,428</b>	<b>\$ 101,199,056</b>	<b>\$ (586,372)</b>	<b>-0.6%</b>

\* From 07-08, Medicaid Reimb received direct from DSHS, coding changed from 6121 to 6321

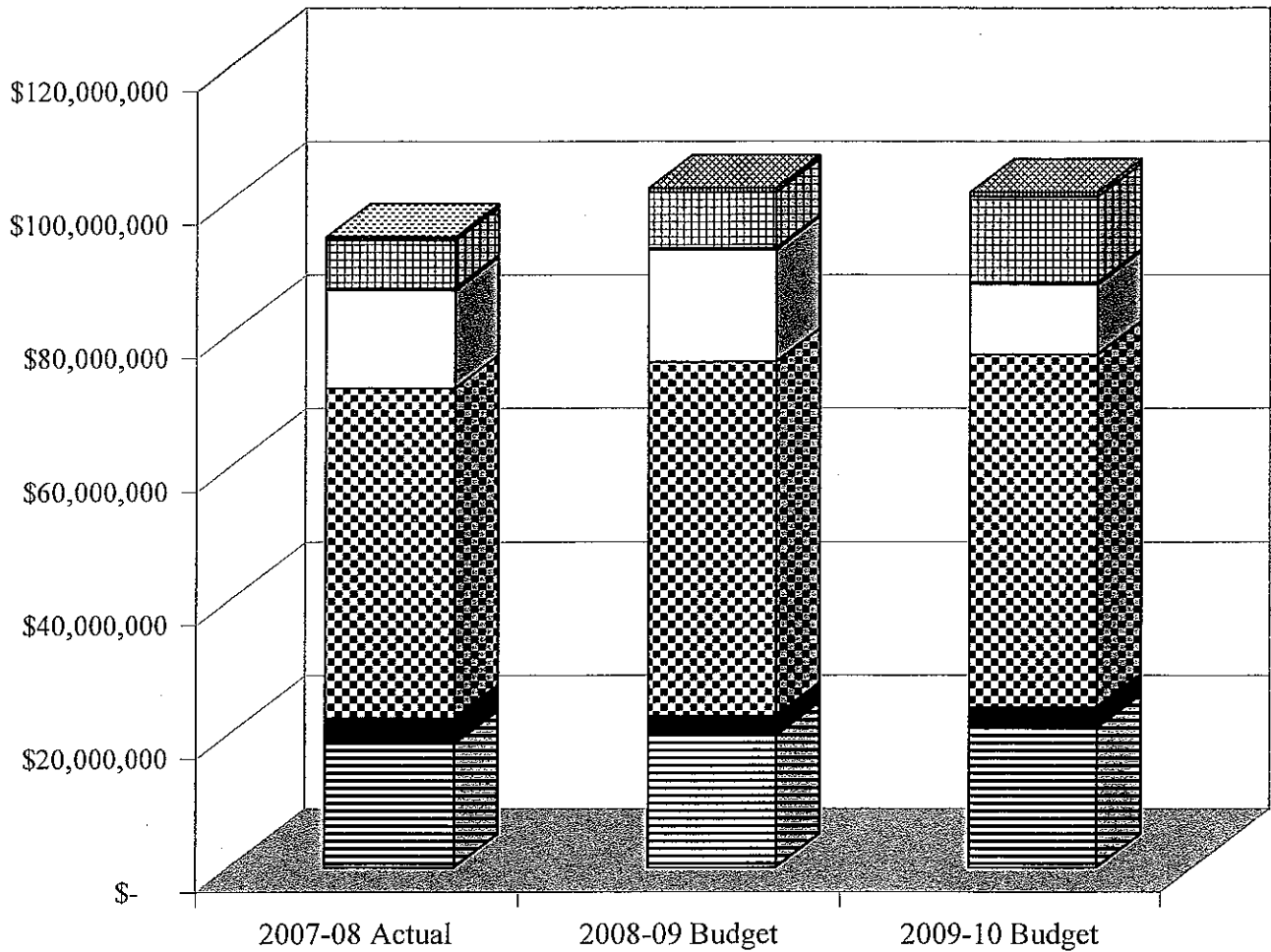
\*\* Legislative amendment allows transfer of funds from Capital Projects Fund to cover certain technology costs

2009-10 Budgeted Revenue



# General Fund

## 3 Year Revenue Comparison



- ▨ Local Taxes
- ▣ State, General Purpose
- ▩ Federal, General Purpose
- Other School Districts
- ▤ Other Financing Sources
- Local Nontax
- State, Special Purpose
- ▩ Federal, Special Purpose
- ▨ Other Entities

# General Fund

## Expenditures By Activity

Activity	Description	2007-08	2008-09	2009-10	2008-09 To	
		Actual	Budget	Budget	2009-10 Change Amount	%
11	Board Of Directors	\$ 342,937	\$ 255,991	\$ 296,079	\$ 40,088	15.7%
12	Superintendent's Office	489,779	475,594	473,311	(2,283)	-0.5%
13	Business Office	959,436	977,782	974,856	(2,926)	-0.3%
14	Human Resources	781,285	803,806	803,982	176	0.0%
15	Public Relations	204,468	209,439	324,159	114,720	54.8%
21	Supervision - Instruction	2,297,700	2,280,297	1,703,605	(576,692)	-25.3%
22	Learning Resources	2,749,721	3,014,390	2,784,866	(229,524)	-7.6%
23	Principal's Office	5,403,216	5,796,957	5,756,491	(40,466)	-0.7%
24	Guidance & Counseling	2,681,552	2,795,403	2,539,844	(255,559)	-9.1%
25	Pupil Management & Safety	822,856	895,679	878,352	(17,327)	-1.9%
26	Health/Related Services	3,161,357	3,437,630	3,335,733	(101,897)	-3.0%
27	Teaching	56,549,411	63,803,993	62,065,234	(1,738,759)	-2.7%
28	Extracurricular	1,850,136	1,974,376	1,765,200	(209,176)	-10.6%
41	Supervision - Nutrition Services	166,538	179,903	179,387	(516)	-0.3%
42	Food - Nutrition Services	1,407,162	1,195,425	1,255,161	59,736	5.0%
44	Operations - Nutrition Services	1,716,943	1,843,231	1,962,474	119,243	6.5%
49	Transfers - Nutrition Services	(76,136)	(60,000)	(75,000)	(15,000)	25.0%
51	Supervision - Transportation	300,666	323,482	298,245	(25,237)	-7.8%
52	Operations - Transportation	2,051,373	2,131,395	2,231,607	100,212	4.7%
53	Maintenance - Transportation	427,639	373,003	451,597	78,594	21.1%
56	Insurance - Transportation	22,684	18,600	22,900	4,300	23.1%
59	Transfers - Transportation	(216,885)	(224,240)	(172,126)	52,114	-23.2%
61	Supervision - Maint & Oper	434,212	474,597	487,708	13,111	2.8%
62	Grounds Maintenance	661,421	645,729	645,729	-	-
63	Operation of Buildings	3,293,170	3,340,014	3,340,014	-	-
64	Maintenance	1,296,383	1,242,358	1,242,358	-	-
65	Utilities	2,475,733	2,785,000	2,785,000	-	-
67	Building & Property Security	58,487	48,000	48,000	-	-
68	Insurance	505,258	535,000	600,000	65,000	12.1%
72	Information Systems	894,164	989,703	1,024,009	34,306	3.5%
73	Printing	48,072	69,559	52,559	(17,000)	-24.4%
74	Warehousing & Distribution	133,123	136,331	137,312	981	0.7%
75	Motor Pool	1,889	1,500	1,500	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 93,895,750</b>	<b>\$102,769,927</b>	<b>\$100,220,146</b>	<b>\$ (2,549,781)</b>	<b>-2.5%</b>

# General Fund

## Expenditures By Category of Activity

Activity Description	2007-08 Actual	2008-09 Budget	2009-10 Budget	2008-09 To	
				2009-10 Amount	Change %
<b>TEACHING ACTIVITIES</b>					
27 Teaching	\$ 56,549,411	\$ 63,803,993	62,065,234	\$ (1,738,759)	-2.7%
28 Extracurricular	1,850,136	1,974,376	1,765,200	(209,176)	-10.6%
Total Teaching Activities	\$ 58,399,547	\$ 65,778,369	\$ 63,830,434	\$ (1,947,935)	-3.0%
% to Total	62.20%	64.01%	63.69%	-0.32%	
<b>TEACHING SUPPORT</b>					
22 Learning Resources	\$ 2,749,721	\$ 3,014,390	\$ 2,784,866	\$ (229,524)	-7.6%
24 Guidance & Counseling	2,681,552	2,795,403	2,539,844	(255,559)	-9.1%
25 Pupil Management & Safety	822,856	895,679	878,352	(17,327)	-1.9%
26 Health/Related Services	3,161,357	3,437,630	3,335,733	(101,897)	-3.0%
Total Teaching Support	\$ 9,415,486	\$ 10,143,102	\$ 9,538,795	\$ (604,307)	-6.0%
% to Total	10.03%	9.87%	9.52%	-0.35%	
<b>TOTAL TEACHING &amp; SUPPORT</b>	<b>\$ 67,815,033</b>	<b>\$ 75,921,471</b>	<b>\$ 73,369,229</b>	<b>\$ (2,552,242)</b>	<b>-3.4%</b>
% to Total	72.22%	73.88%	73.21%	-0.67%	
<b>CENTRAL ADMINISTRATION</b>					
11 Board Of Directors	\$ 342,937	\$ 255,991	\$ 296,079	\$ 40,088	15.7%
12 Superintendent's Office	489,779	475,594	473,311	(2,283)	-0.5%
13 Business Office	959,436	977,782	974,856	(2,926)	-0.3%
14 Human Resources	781,285	803,806	803,982	176	0.0%
15 Public Relations	204,468	209,439	324,159	114,720	54.8%
21 Supervision - Instruction	2,297,700	2,280,297	1,703,605	(576,692)	-25.3%
41 Supervision - Nutrition Svcs	166,538	179,903	179,387	(516)	-0.3%
51 Supervision - Transportation	300,666	323,482	298,245	(25,237)	-7.8%
61 Supervision - Maint & Oper	434,212	474,597	487,708	13,111	2.8%
Total Central Administration	\$ 5,977,021	\$ 5,980,891	\$ 5,541,332	\$ (439,559)	-7.3%
% to Total	6.37%	5.82%	5.53%	-0.29%	
<b>BUILDING ADMINISTRATION</b>					
23 Principal's Office	\$ 5,403,216	\$ 5,796,957	\$ 5,756,491	\$ (40,466)	-0.7%
% to Total	5.75%	5.64%	5.74%	0.10%	
<b>TOTAL ADMINISTRATION</b>	<b>\$ 11,380,237</b>	<b>\$ 11,777,848</b>	<b>\$ 11,297,823</b>	<b>\$ (480,025)</b>	<b>-4.1%</b>
% to Total	12.12%	11.46%	11.27%	-0.19%	

# General Fund

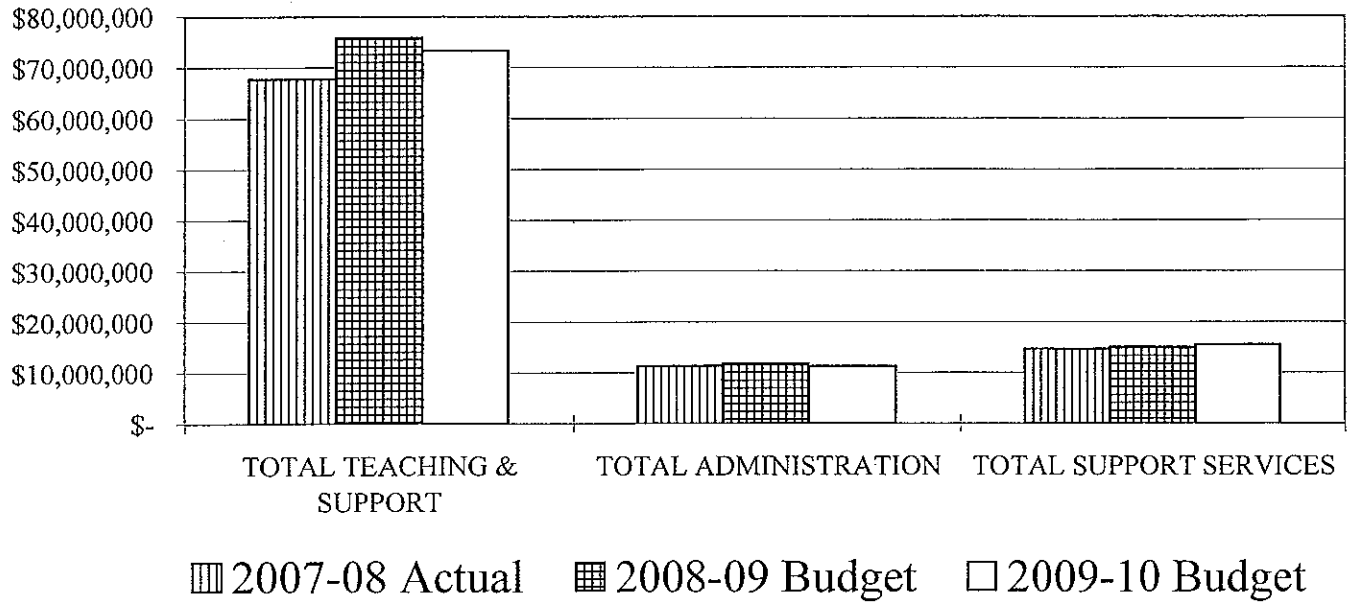


## Expenditures By Category of Activity

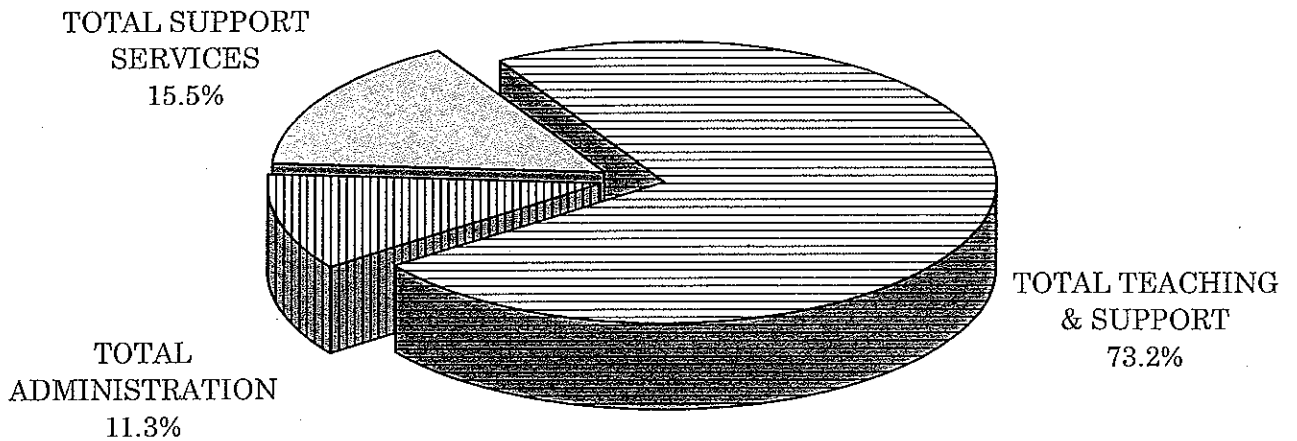
Activity Description	2007-08 Actual	2008-09 Budget	2009-10 Budget	2008-09 To 2009-10 Change	
				Amount	%
<b>SUPPORT SERVICES</b>					
42 Food - Nutrition Services	\$ 1,407,162	\$ 1,195,425	\$ 1,255,161	\$ 59,736	5.0%
44 Operations - Nutrition Services	1,716,943	1,843,231	1,962,474	119,243	6.5%
49 Transfers - Nutrition Services	(76,136)	(60,000)	(75,000)	(15,000)	25.0%
52 Operations - Transportation	2,051,373	2,131,395	2,231,607	100,212	4.7%
53 Maintenance - Transportation	427,639	373,003	451,597	78,594	21.1%
56 Insurance - Transportation	22,684	18,600	22,900	4,300	23.1%
59 Transfers - Transportation	(216,885)	(224,240)	(172,126)	52,114	-23.2%
62 Grounds Maintenance	661,421	645,729	645,729	-	-
63 Operation Of Buildings	3,293,170	3,340,014	3,340,014	-	-
64 Maintenance	1,296,383	1,242,358	1,242,358	-	-
65 Utilities	2,475,733	2,785,000	2,785,000	-	-
67 Building & Property Security	58,487	48,000	48,000	-	-
68 Insurance	505,258	535,000	600,000	65,000	12.1%
72 Information Systems	894,164	989,703	1,024,009	34,306	3.5%
73 Printing	48,072	69,559	52,559	(17,000)	-24.4%
74 Warehousing & Distribution	133,123	136,331	137,312	981	0.7%
75 Motor Pool	1,889	1,500	1,500	-	-
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 14,700,480</b>	<b>\$ 15,070,608</b>	<b>\$ 15,553,094</b>	<b>\$ 482,486</b>	<b>3.2%</b>
% to Total	15.66%	14.66%	15.52%	0.85%	
<b>Total Expenditures</b>	<b>\$ 93,895,750</b>	<b>\$ 102,769,927</b>	<b>\$ 100,220,146</b>	<b>\$ (2,549,781)</b>	<b>-2.5%</b>

# General Fund

## 3 Year Comparison by Category of Activity



## 2009-10 Budgeted Expenditures by Category of Activity



# General Fund

## Expenditures By Program

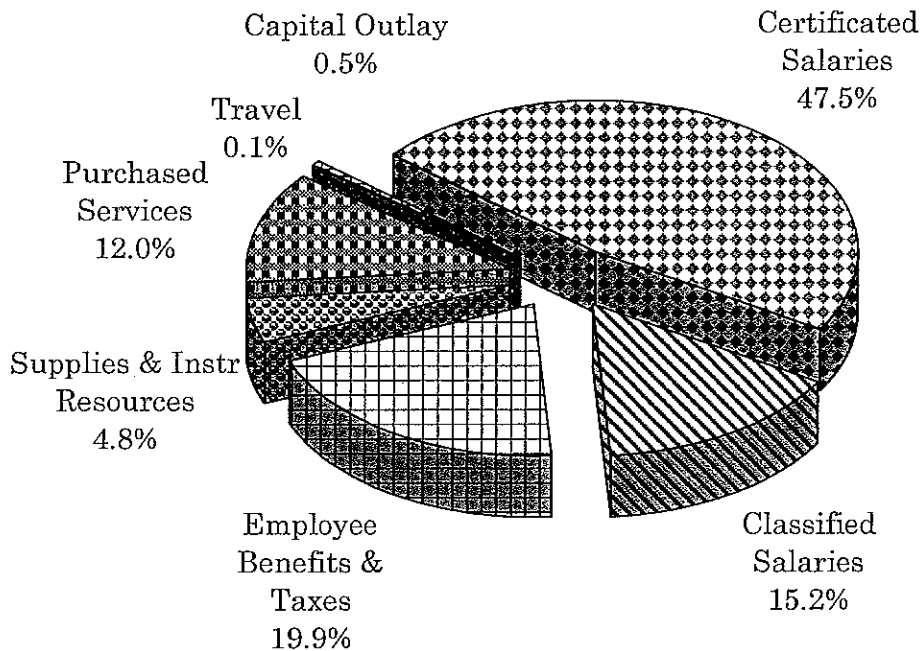
Program	Description	2007-08	2008-09	2009-10	2008-09 To	
		Actual	Budget	Budget	2009-10 Change Amount	%
01	Basic Education	\$ 51,948,058	\$ 55,921,537	\$ 56,418,946	\$ 497,409	0.9%
11	Federal Stimulus, Title I	-	-	645,225	645,225	N/A
13	Fed'l, State Fiscal Stabilization	-	-	1,104,943	1,104,943	N/A
14	Federal Stimulus, IDEA	-	-	2,139,799	2,139,799	N/A
19	Federal Stimulus, Other	-	-	16,958	16,958	N/A
21	Special Ed, Basic, State	9,236,366	9,853,258	9,633,185	(220,073)	-2.2%
24	Special Ed, Supplemental, Fedl	2,283,307	2,339,692	2,074,571	(265,121)	-11.3%
31	Vocational, Basic, State	2,093,433	2,036,038	1,826,441	(209,597)	-10.3%
34	MS Career and Tech Ed, State	-	-	4,400	4,400	N/A
38	Vocational, Federal	102,329	74,685	74,685	-	-
51	Disadvantaged, Federal	1,771,907	1,592,925	1,832,849	239,924	15.1%
52	School Improvement, Federal	668,972	731,046	682,469	(48,577)	-6.6%
55	Learning Assistance, State	645,292	898,655	951,848	53,193	5.9%
58	Special & Pilot Programs, State	286,113	1,833,757	361,756	(1,472,001)	-80.3%
63	Promoting Academic Success	39,357	-	-	-	N/A
64	Limited English Prof, Federal	61,147	45,000	95,000	50,000	111.1%
65	Transitional Bilingual, State	508,598	647,615	615,575	(32,040)	-4.9%
66	Student Achievement, State	3,732,618	5,100,193	-	(5,100,193)	-100.0%
68	Indian Ed, Federal, ED	42,575	49,057	-	(49,057)	-100.0%
74	Highly Capable	177,325	214,767	94,412	(120,355)	-56.0%
75	Professional Dev. Math & Sci.	92,971	189,618	9,000	(180,618)	N/A
79	Instructional Programs, Other	1,588,466	2,299,707	2,083,578	(216,129)	-9.4%
89	Other Community Services	345,086	203,500	218,500	15,000	7.4%
97	Districtwide Support	12,548,037	12,955,403	13,201,576	246,173	1.9%
98	Food Services	3,137,994	3,098,559	3,247,022	148,463	4.8%
99	Pupil Transportation	2,585,799	2,684,915	2,887,408	202,493	7.5%
<b>TOTAL EXPENDITURES</b>		<b>\$ 93,895,750</b>	<b>\$ 102,769,927</b>	<b>\$ 100,220,146</b>	<b>\$ (2,549,781)</b>	<b>-2.5%</b>

# General Fund

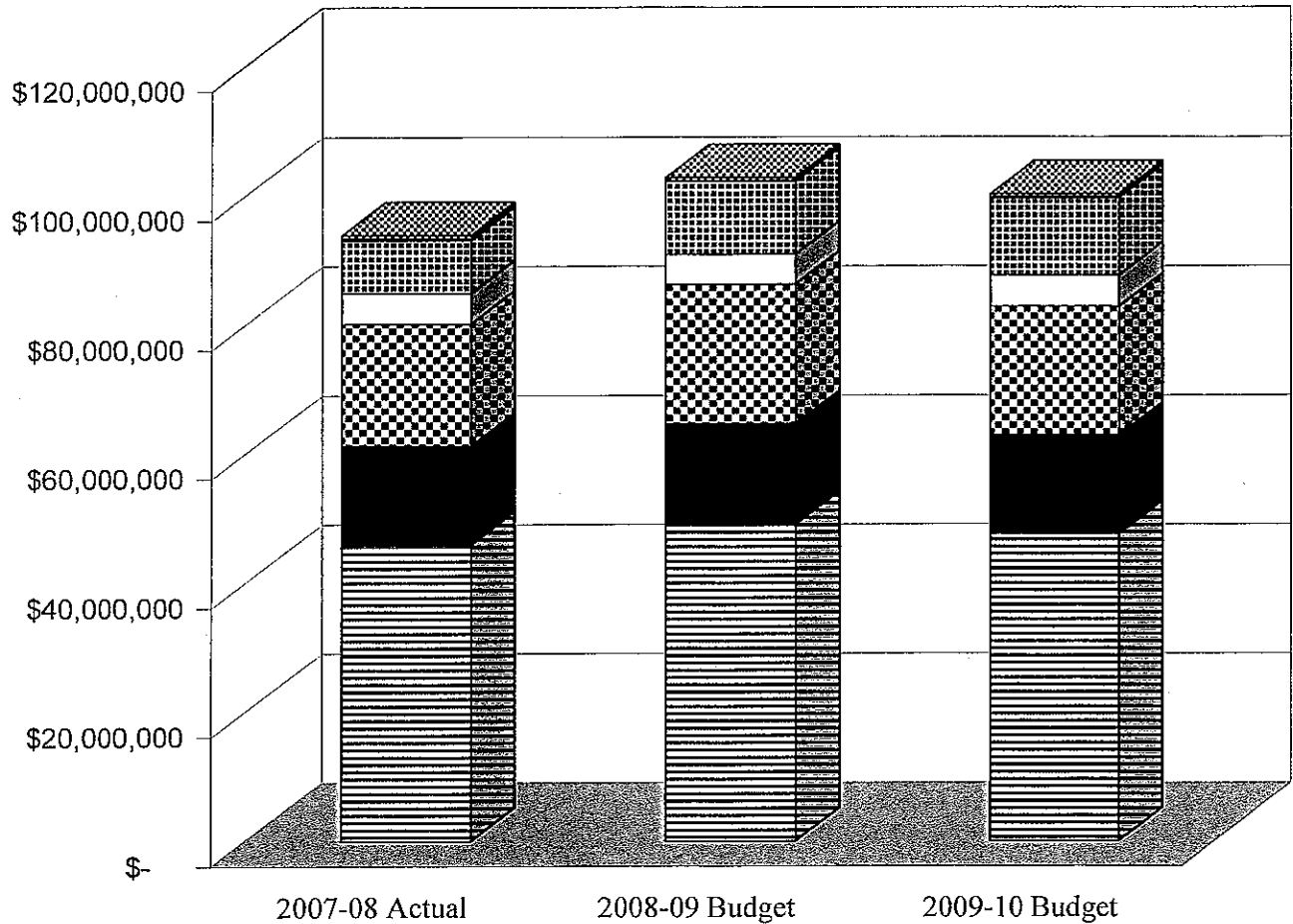
## Expenditures By Object








Object	Description	2007-08	2008-09	2009-10	2008-09 To	
		Actual	Budget	Budget	2009-10 Change	%
0	Debit Transfers	\$ 652,771	\$ 610,085	\$ 531,659	\$ (78,426)	-12.9%
1	Credit Transfers	(652,771)	(610,085)	(531,659)	78,426	-12.9%
2	Certificated Salaries	45,993,819	49,098,948	47,612,507	(1,486,441)	-3.0%
3	Classified Salaries	15,221,975	15,579,957	15,225,450	(354,507)	-2.3%
4	Employee Benefits & Taxes	18,921,704	21,597,741	19,990,002	(1,607,739)	-7.4%
5	Supplies & Instr Resources	4,757,482	4,628,885	4,804,402	175,517	3.8%
7	Purchased Services	8,172,723	11,287,005	11,981,902	694,897	6.2%
8	Travel	289,132	141,553	141,044	(509)	-0.4%
9	Capital Outlay	538,915	435,838	464,839	29,001	6.7%
<b>TOTAL EXPENDITURES</b>		<b>\$ 93,895,750</b>	<b>\$ 102,769,927</b>	<b>\$ 100,220,146</b>	<b>\$ (2,549,781)</b>	<b>-2.5%</b>

## 2009-10 Budgeted Expenditures By Object



**3 Year Expenditure Comparison By Object**



-  Certificated Salaries
-  Classified Salaries
-  Employee Benefits & Taxes
-  Supplies & Instr Resources
-  Purchased Services
-  Travel
-  Capital Outlay

# General Fund



## Certificated Staff

Prog/SubPr	Description	2007-08 Actual FTE *	2008-09 Budget FTE	2009-10 Budget FTE	2008-09 to 2009-10 Change
01 01	All Day Kindergarten			3.000	3.000
01 02	Elementary Basic Ed	200.667	204.910	201.700	-3.210
01 03	Middle School Basic Ed	93.900	95.600	97.200	1.600
01 04	High School Basic Ed	130.300	121.300	121.500	.200
01 07	Libraries	18.670	18.670	18.170	-.500
01 20	Visual Arts	.150	.150		-.150
01 25	Enviromental Ed	2.000			
01 26	Fine Arts	.150	.150		-.150
01 44	Learning Resources	1.000	1.000		-1.000
01 52	Elementary Principal Office	14.000	13.000	13.000	
01 53	Middle School Principal Office	8.000	8.000	8.000	
01 54	High School Principal Office	9.250	9.250	9.250	
01 55	Social Workers	6.800	6.300	4.000	-2.300
01 56	Counselors	14.010	14.010	14.010	
01 57	School Admin/Imprvmt	1.305	1.000	1.000	
01 59	Student Services	1.000	1.000	1.000	
01 60	School Admin - Exec Director	1.695	2.000	1.000	-1.000
01 63	Curriculum Director Office	2.000	2.000	1.000	-1.000
01 65	Federal & Spec Prog Office	.200	.200	.200	
01 68	Health Services	6.000	6.000	6.000	
01 70	Speech Lang Pathologists (Sp Ed)				
01 71	Lifeskills				
01 73	Resource Room				
01 75	E.D.B.D.				
01 76	Blind/Visually Impaired				
<b>01</b>	<b>BASIC EDUCATION</b>	<b>511.097</b>	<b>504.540</b>	<b>500.030</b>	<b>-4.510</b>
<b>11</b>	<b>FEDERAL STIMULUS, TITLE I</b>			<b>.500</b>	<b>.500</b>
<b>13</b>	<b>FISCAL STABILIZATION</b>			<b>12.000</b>	<b>12.000</b>
<b>14</b>	<b>FEDERAL STIMULUS, IDEA</b>			<b>1.500</b>	<b>1.500</b>

\* Actual FTE at Year-End 07/08

# General Fund



## Certificated Staff

Prog/SubPr	Description	2007-08 Actual FTE *	2008-09 Budget FTE	2009-10 Budget FTE	2008-09 to 2009-10 Change
21 00	Administrative, Spec Ed	2.000	2.000	1.000	-1.000
21 70	Speech Lang Path, Spec Ed	9.600	10.600	10.600	
21 71	Lifeskills, Spec Ed	2.300	3.300	3.300	
21 72	Psychologists, Spec Ed	7.300	7.300	7.034	-.266
21 73	Resource Room, Spec Ed	34.693	35.010	34.510	-.500
21 75	EDBD, Spec Ed	4.000	4.000	3.500	-.500
21 76	Blind/Visually Impaired, Spec Ed				
21 78	Preschool, Spec Ed	4.500	4.500	5.000	.500
21 79	Community Transitions, Spec Ed	1.550	1.550	1.550	
21 80	P.S.T., Spec Ed	4.400	4.200	4.600	.400
<b>21</b>	<b>SPECIAL ED, BASIC, STATE</b>	<b>70.343</b>	<b>72.460</b>	<b>71.094</b>	<b>-1.366</b>
24 70	Speech Lang Path, Spec Ed Fed	1.000	1.000	1.000	
24 71	Lifeskills, Spec Ed Fed	4.500	4.500	4.500	
24 72	Psychologists, Spec Ed Fed	2.400	2.400	2.666	.266
24 73	Resource Room, Spec Ed Fed	3.440	3.440	3.440	
24 74	Deaf/Hearing Imp, Spec Ed Fed	1.000	1.000	1.000	
24 75	EDBD, Spec Ed Fed	1.000	1.000	1.000	
24 76	Blind/Visually Impaired, Spec Ed Fed	1.000	1.000	1.000	
24 78	Preschool, Flow Thru, Spec Ed Fed	.500	.500	.500	
24 80	P.S.T., Spec Ed Fed	1.000	1.000	1.000	
<b>24</b>	<b>SPECIAL ED, SUPPLMNTL FEDERAL</b>	<b>15.840</b>	<b>15.840</b>	<b>16.106</b>	<b>.266</b>
31 51	Administration, Voc Ed	3.570	3.570	2.320	-1.250
31 61	Business Educ, Voc Ed	3.700	2.700	2.100	-.600
31 62	Marketing, Voc Ed	.700	.300		-.300
31 63	Diversified Occupations, Voc Ed	.550	.550	.600	.050
31 64	Trade & Industry, Voc Ed	.400	.200		-.200
31 65	Home & Family Life, Voc Ed	5.400	5.100	3.800	-1.300
31 67	Industrial Arts, Voc Ed	4.600	4.600	6.000	1.400
31 68	Health Occupations, Voc Ed	.600	.600	.600	
<b>31</b>	<b>VOCATIONAL, BASIC, STATE</b>	<b>19.520</b>	<b>17.620</b>	<b>15.420</b>	<b>-2.200</b>
51 00	Disadvantaged	9.550	5.550	12.600	7.050
51 02	Disadvantaged, KIDs program			1.000	1.000
51 05	Disadvantaged, Homeless			.500	.500
51 06	Disadvantaged, Private Schools	.350	.350	.400	.050
51 07	Disadvantaged, Reading Recovery		7.300		-7.300
51 12	Disadvantaged, Parent Activities			.750	.750
<b>51</b>	<b>DISADVANTAGED, FEDERAL</b>	<b>9.900</b>	<b>13.200</b>	<b>15.250</b>	<b>2.050</b>

# General Fund



## Certificated Staff

Prog/SubPr	Description	2007-08 Actual FTE *	2008-09 Budget FTE	2009-10 Budget FTE	2008-09 to 2009-10 Change
52-01	Improving Teacher Quality - TCT	4.000	5.200	2.000	-3.200
52	<b>SCHOOL IMPROVEMENT, FEDERAL</b>	<b>4.000</b>	<b>5.200</b>	<b>2.000</b>	<b>-3.200</b>
55 00	Learning Assistance Prog	1.000	4.420	4.570	.150
55 02	L.A.P., KIDs Program	5.000	3.750	1.000	-2.750
55 04	L.A.P., High School			1.200	1.200
55	<b>LEARNING ASSISTANCE, STATE</b>	<b>6.000</b>	<b>8.170</b>	<b>6.770</b>	<b>-1.400</b>
58	<b>EDUCATIONAL LEADERSHIP</b>	<b>.150</b>			
63	<b>PROMOTING ACADEMIC SUCCESS</b>	<b>1.000</b>			
65	<b>TRANSITIONAL BILINGUAL, STATE</b>	<b>3.200</b>	<b>4.530</b>	<b>3.880</b>	<b>-.650</b>
66	<b>STUDENT ACHIEVEMENT, STATE</b>	<b>35.900</b>	<b>37.400</b>		<b>-37.400</b>
74	<b>HIGHLY CAPABLE</b>	<b>1.000</b>	<b>2.107</b>	<b>.500</b>	<b>-1.607</b>
79 03	WWU Sabbatical	2.000			
79 06	Reimbursd BEA/Uniserv Rep	1.000	1.500	1.000	-.500
79 35	Gear Up Grant	.800	.800	.800	
79 55	GK12 Grant				
79 56	NCOSP Grant				
79 58	Gates Grant				
79 88	Gates II Grant	7.550	2.000		-2.000
79	<b>INSTRUCTIONAL PROGR, OTHER</b>	<b>11.350</b>	<b>4.300</b>	<b>1.800</b>	<b>(2.500)</b>
97 00	District-Wide Support	.500	.500	.500	
97 40	Superintendent's Office	1.000	1.000	1.000	
97 41	Human Resources	1.000	1.000	1.000	
97 43	Planning & Operations	.500	.500	.500	
97	<b>DISTRICTWIDE SUPPORT</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	
<b>TOTAL CERTIFICATED STAFF</b>		<b>692.300</b>	<b>688.367</b>	<b>649.850</b>	<b>(38.517)</b>

# General Fund



## Classified Staff

Prog/SubPr	Description	2007-08 Actual FTE*	2008-09 Budget FTE	2009-10 Budget FTE	2008-09 to 2009-10 Change
01 02	Elementary Basic Ed	19.874	21.204	<b>19.743</b>	-1.461
01 03	Middle School Basic Ed	6.754	7.340	<b>6.880</b>	-.460
01 04	High School Basic Ed	8.809	9.106	<b>9.580</b>	.474
01 07	Libraries	2.429	2.412	<b>1.382</b>	-1.030
01 09	Trigger	1.906			
01 13	Network Services	7.906	8.156	<b>8.156</b>	
01 25	Environmental Education	.522			
01 44	Learning Resources	4.000	4.000	<b>2.000</b>	-2.000
01 49	ADA	.051			
01 52	Elementary Principal Office	14.710	14.836	<b>14.741</b>	-.095
01 53	Middle School Principal Office	10.848	10.194	<b>9.940</b>	-.254
01 54	High School Principal Office	10.291	10.312	<b>9.857</b>	-.455
01 56	Counselors	7.806	7.808	<b>7.808</b>	
01 57	School Admin/Imprvmt	1.000	1.000	<b>1.000</b>	
01 59	Student Services	2.362	2.537	<b>1.713</b>	-.824
01 60	School Admin - Exec Director	1.000	1.000	<b>1.000</b>	
01 63	Curriculum Director Office	3.020	3.329	<b>2.356</b>	-.973
01 65	Federal & Spec Prog Office	.280	.280	<b>.280</b>	
01 68	Health Services	.703	.703	<b>.703</b>	
01 69	Service Learning Coord.	.220	.220	<b>.219</b>	-.001
<b>01</b>	<b>BASIC EDUCATION</b>	<b>104.491</b>	<b>104.437</b>	<b>97.358</b>	<b>-7.079</b>
<b>14</b>	<b>FEDERAL STIMULUS, IDEA</b>			<b>2.929</b>	<b>2.929</b>
21 00	Administrative, Spec Ed	4.712	4.866	<b>4.837</b>	-.029
21 70	Speech Lang Path, Spec Ed	.219	.683	<b>.697</b>	.014
21 71	Lifeskills, Spec Ed	17.580	13.410	<b>13.397</b>	-.013
21 73	Resource Room, Spec Ed	22.318	26.553	<b>24.558</b>	-1.995
21 74	Deaf/Hearing Imp, Spec Ed	.547	.547	<b>.547</b>	
21 75	EDBD, Spec Ed	5.395	4.986	<b>5.388</b>	.402
21 76	Blind/Visually Impaired, Spec Ed	.637	.647	<b>.697</b>	.050
21 78	Preschool, Spec Ed	6.591	6.426	<b>6.413</b>	-.013
21 79	Community Transitions, Spec Ed	3.263	3.092	<b>3.189</b>	.097
21 80	P.S.T., Spec Ed	1.185	1.194	<b>.597</b>	-.597
<b>21</b>	<b>SPECIAL ED, BASIC, STATE</b>	<b>62.447</b>	<b>62.404</b>	<b>60.320</b>	<b>-2.084</b>
24 00	Administration	.612	.612	<b>.727</b>	.115
24 25	Early Intervention Serv, Spec Ed Fed	.784	.784	<b>.392</b>	-.392
24 27	Assistive Tech, Spec Ed Fed	.100	.100		-.100
24 71	Lifeskills, Spec Ed Fed	.790	.634	<b>.634</b>	

\* Actual FTE at Year-End 07/08

# General Fund



## Classified Staff

Prog/SubPr	Description	2007-08 Actual FTE*	2008-09 Budget FTE	2009-10 Budget FTE	2008-09 to 2009-10 Change
24 73	Resource Room, Spec Ed Fed	.653	.653	.653	
24 74	Deaf/Hearing Imp, Spec Ed Fed	.659	.659	.659	
24 75	EDBD, Spec Ed Fed	.506		.638	.638
<b>24</b>	<b>SPECIAL ED, SUPPLMNTL, FEDL</b>	<b>4.104</b>	<b>3.442</b>	<b>3.703</b>	<b>.261</b>
31 51	Administration, Voc Ed	.560	.952	.560	-.392
31 65	Home & Family Life, Voc Ed	1.107	1.104	1.104	
<b>31</b>	<b>VOCATIONAL, BASIC, STATE</b>	<b>1.667</b>	<b>2.056</b>	<b>1.664</b>	<b>-.392</b>
<b>38</b>	<b>VOCATIONAL, FEDERAL</b>	<b>1.106</b>	<b>.961</b>	<b>1.353</b>	<b>.392</b>
51 00	Disadvantaged	2.326	3.314	3.475	.161
51 02	Disadvantaged, KIDs Program		.172		-.172
51 06	Disadvantaged, Private Schools				
51 08	Disadvantaged, Site Plans	.248			
51 19	Disadvantaged, BW	.134			
51 21	Disadvantaged, AW	.089			
51 69	Disadvantaged, Homeless Children			.183	.183
<b>51</b>	<b>DISADVANTAGED, FEDERAL</b>	<b>2.797</b>	<b>3.486</b>	<b>3.658</b>	<b>.172</b>
<b>52</b>	<b>SAFE &amp; DRUG-FREE SCHOOLS</b>	<b>.594</b>	<b>.475</b>	<b>.785</b>	<b>.310</b>
<b>55</b>	<b>LEARNING ASSISTANCE, STATE</b>	<b>1.176</b>	<b>1.563</b>	<b>1.563</b>	
<b>58</b>	<b>TRANSITION MATH PROJECT</b>	<b>.457</b>	<b>.457</b>		<b>-.457</b>
<b>58</b>	<b>READINESS-TO-LEARN</b>	<b>1.329</b>	<b>.778</b>	<b>.784</b>	<b>.006</b>
<b>63</b>	<b>PROMOTING ACADEMIC SUCCESS</b>				
<b>65</b>	<b>TRANSITIONAL BILINGUAL, STATE</b>	<b>4.049</b>	<b>5.385</b>	<b>5.199</b>	<b>-.186</b>
<b>66</b>	<b>STUDENT ACHIEVEMENT, STATE</b>	<b>.678</b>	<b>.878</b>		<b>-.878</b>
<b>68</b>	<b>INDIAN ED, FEDERAL, ED</b>	<b>.667</b>	<b>.667</b>		<b>-.667</b>
<b>69</b>	<b>CHESP GRANT</b>				
<b>74</b>	<b>HIGHLY CAPABLE</b>	<b>.168</b>	<b>.168</b>	<b>.168</b>	
79 35	GEAR UP Grant	1.836	1.940	1.768	-.172
79 58	Gates Grant				

# General Fund



## Classified Staff

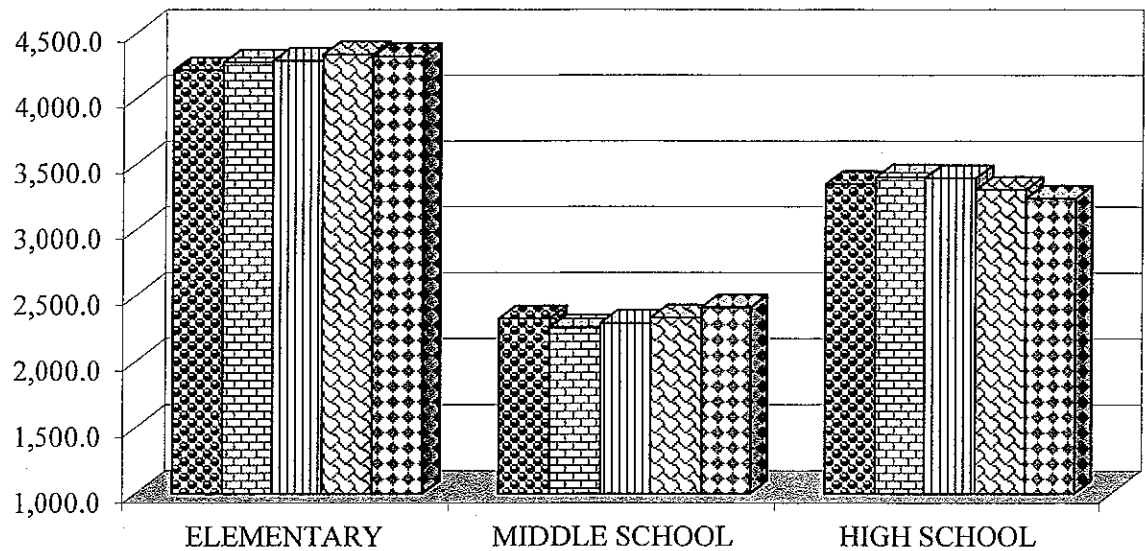
Prog/SubPr	Description	2007-08 Actual FTE*	2008-09 Budget FTE	2009-10 Budget FTE	2008-09 to 2009-10 Change
79 63	Dist Clock Hours Program			.226	.226
79 91	Tobacco Settlement Funds	.066	.048		-.048
79 94	Lakewood Co-Op Grant	.594	.577	.219	-.358
79 96	RTL Whatcom County Grant		.137		-.137
79 97	RTL City Grant		.137		-.137
<b>79</b>	<b>INTSTRUCTIONAL PROGR, OTHER</b>	<b>2.496</b>	<b>2.839</b>	<b>2.213</b>	<b>-.626</b>
97 00	District-Wide Support	102.828	103.228	<b>100.312</b>	-2.916
97 40	Superintendent's Office	1.000	1.000	<b>1.000</b>	
97 41	Human Resources	7.352	7.626	<b>7.626</b>	
97 42	School Information Office	2.000	2.000	<b>3.342</b>	1.342
97 43	Planning & Operations	2.000	2.000	<b>2.000</b>	
<b>97</b>	<b>DISTRICTWIDE SUPPORT</b>	<b>115.180</b>	<b>115.854</b>	<b>114.280</b>	<b>-1.574</b>
98 00	Food & Nutrition Serv-Gen	3.802	3.804	<b>3.804</b>	
98 17	Fruit & Vegetable Grant	.195			
98 21	Satellite #19	8.640	8.827	<b>8.839</b>	.012
98 22	Satellite #28	6.788	6.796	<b>6.803</b>	.007
98 23	Satellite #27	9.391	9.345	<b>9.354</b>	.009
98 24	Satellite #20	7.148	7.166	<b>7.178</b>	.012
<b>98</b>	<b>FOOD SERVICES</b>	<b>35.964</b>	<b>35.938</b>	<b>35.978</b>	<b>.040</b>
99 00	Pupil Transportation-Gen	9.485	9.880	<b>9.665</b>	-.215
99 10	Regular Routes-Labor	16.667	17.023	<b>15.086</b>	-1.937
99 21	Special Ed Routes	9.646	8.858	<b>11.676</b>	2.818
<b>99</b>	<b>PUPIL TRANSPORTATION</b>	<b>35.798</b>	<b>35.761</b>	<b>36.427</b>	<b>.666</b>
<b>TOTAL CLASSIFIED STAFF</b>		<b>375.168</b>	<b>377.549</b>	<b>368.382</b>	<b>(9.167)</b>

# General Fund

## Enrollment History Final Weighted Average FTE Without Running Start 2005-06 to 2009-10

GRADE LEVEL	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09*	Budget 2009-10
Kindergarten	365.0	351.0	361.0	340.0	370.0
First	816.0	785.0	767.0	782.0	738.0
Second	785.0	824.0	783.0	774.0	789.0
Third	742.0	793.0	836.0	797.0	784.0
Fourth	760.0	741.0	803.0	838.0	799.0
Fifth	744.0	779.0	737.0	805.0	841.0
<b>ELEMENTARY</b>	<b>4,212.0</b>	<b>4,273.0</b>	<b>4,287.0</b>	<b>4,336.0</b>	<b>4,321.0</b>
Sixth	701.0	739.0	803.0	747.0	814.0
Seventh	795.0	703.0	764.0	825.0	762.0
Eighth	831.0	816.0	724.0	761.0	834.0
<b>MIDDLE SCHOOL</b>	<b>2,327.0</b>	<b>2,258.0</b>	<b>2,291.0</b>	<b>2,333.0</b>	<b>2,410.0</b>
Ninth	1,032.0	1,071.0	925.0	855.0	916.0
Tenth	908.0	937.0	947.0	893.0	793.0
Eleventh	785.0	766.0	800.0	838.0	773.0
Twelfth	623.0	625.0	720.0	718.0	756.0
<b>HIGH SCHOOL</b>	<b>3,348.0</b>	<b>3,399.0</b>	<b>3,392.0</b>	<b>3,304.0</b>	<b>3,238.0</b>
<b>TOTAL</b>	<b>9,887.0</b>	<b>9,930.0</b>	<b>9,970.0</b>	<b>9,973.0</b>	<b>9,969.0</b>

\* As of June 2009 prior to any adjustments



Actual 2005-06     
  Actual 2006-07     
  Actual 2007-08  
 Actual 2008-09\*     
  Budget 2009-10

# General Fund

## Net Resources Report

### Summary Of Revenues & Expenditures 2009-10 Budget

Program Number(s)	Description	Revenues	Expenditures	Use of Local Funds
01,31,79,89,97	Basic Education	\$ 54,068,522	\$ 72,001,775	\$ (17,933,253)
11	Title I, Federal Stimulus	668,582	645,225	23,357
13	Fiscal Stabilization, Federal Stimulus	1,376,517	1,104,943	271,574
14	IDEA, Federal Stimulus	2,217,260	2,139,799	77,461
19	Enhancing Ed thru Tech, Federal Stimulus	17,572	16,958	614
21,24	Special Education, State & Federal	10,536,150	11,707,756	(1,171,606)
34	MS Career & Technical	4,400	4,400	-
38	Vocational, Federal	74,685	74,685	-
52	School Improvement, Federal	702,041	682,469	19,572
51,55	Learning Asst, State & Disadvantaged, Fedl	2,884,520	2,784,697	99,823
58	Special & Pilot Programs, State	347,846	361,756	(13,910)
65	Transitional Bilingual, State	501,538	615,575	(114,037)
66	Student Achievement, State	-	-	-
68	Indian Education, Federal	-	-	-
74	Highly Capable, State	94,412	94,412	-
75	Professional Development	-	9,000	(9,000)
64,79	Misc Federal & State Grants	1,792,000	1,842,266	(50,266)
98	Food & Nutrition Services	3,247,022	3,247,022	-
99	Pupil Transportation	1,634,906	2,887,408	(1,252,502)
<b>SUBTOTAL</b>		<b>\$ 80,167,973</b>	<b>\$ 100,220,146</b>	<b>\$ (20,052,173)</b>
<b>Local Revenue Available to Support Funding Shortfalls:</b>				
	Property Taxes	\$ 20,931,083		\$ 20,931,083
	Investment Earnings	100,000		100,000
<b>TOTAL</b>		<b>\$ 101,199,056</b>	<b>\$ 100,220,146</b>	<b>\$ 978,910</b>

# General Fund



## Net Resources Report

### Non-Program Distinct Revenues & Transfers 2007-08 Actual, 2008-09 Budget, 2009-10 Budget

	Account Number	2007-08 Actual	2008-09 Budget	2009-10 Budget
<b>LOCAL REVENUES AVAILABLE TO SUPPORT PROGRAMS</b>				
Property Taxes	1000's	\$ 18,508,020	\$ 19,714,779	\$ 20,931,083
Investment Earnings	2300	575,345	545,000	100,000
Available for Allocation		\$ 19,083,365	\$ 20,259,779	\$ 21,031,083
Transfers to Other Funds				
Transfer to Capital Projects Fund		\$ -	\$ -	\$ -
Transfer to Transportation Fund		-	-	-
		\$ -	\$ -	\$ -
<b>NET AVAILABLE TO SUPPORT PROGRAM</b>		<b>\$ 19,083,365</b>	<b>\$ 20,259,779</b>	<b>\$ 21,031,083</b>
<b>SUMMARY OF USES OF LOCAL REVENUES AND FUND BALANCE</b>				
Basic Education		\$ (17,164,536)	\$ (17,857,413)	\$ (17,933,253)
Food & Nutrition Services		(29,388)	-	-
Pupil Transportation		(914,314)	(969,370)	(1,252,502)
State Categorical Programs		(293,201)	(2,362,802)	(1,349,196)
Federal Categorical Programs		(53,767)	(54,693)	445,378
<b>TOTAL USES</b>		<b>\$ (18,455,206)</b>	<b>\$ (21,244,278)</b>	<b>\$ (20,089,573)</b>
<b>INCREASE (REDUCTION) FUND BALANCE</b>		<b>\$ 628,159</b>	<b>\$ (984,499)</b>	<b>\$ 941,510</b>

# General Fund



## Net Resources Report

### Basic Education Programs

2007-08 Actual, 2008-09 Budget, 2009-10 Budget

	Account Number	2007-08 Actual	2008-09 Budget	2009-10 Budget
<b>BASIC EDUCATION REVENUES:</b>				
Misc. Local Support NonTax	MISC 2'S	\$ 1,303,919	\$ 878,360	\$ 1,406,751
Private Grants (Gates II & Gates EL)	2500	692,500	170,800	221,640
Apportionment	3100	47,851,098	51,644,596	51,431,631
State Forests	3600	133,531	5,000	5,000
Truancy	4158	23,108	-	-
Federal Forest	5500	350,916	300,000	300,000
Federal Community Services	6189	7,185	10,000	10,000
Revenues Other Districts/Entities	various	384,790	198,000	52,500
CPF Technology Transfers	9900	336,244	598,249	636,000
Other Financing Sources	9300	4,774	5,000	5,000
<b>TOTAL BASIC EDUCATION REVENUES</b>		<b>\$ 51,088,065</b>	<b>\$ 53,810,005</b>	<b>\$ 54,068,522</b>
<b>BASIC EDUCATION EXPENDITURES:</b>				
Basic Education	01	\$ 51,948,058	\$ 55,921,537	\$ 56,418,946
Vocational Education	31	2,093,433	2,036,038	1,826,441
Private Grants (Gates II)	79	828,138	230,800	221,640
Other Instructional Programs	79	489,849	320,140	114,672
Community Services	89	345,086	203,500	218,500
Districtwide Services	97	12,548,037	12,955,403	13,201,576
<b>TOTAL BASIC EDUCATION EXPENDITURES</b>		<b>\$ 68,252,601</b>	<b>\$ 71,667,418</b>	<b>\$ 72,001,775</b>
<b>SHORTFALL IN BASIC EDUCATION FUNDING</b>		<b>\$ (17,164,536)</b>	<b>\$ (17,857,413)</b>	<b>\$ (17,933,253)</b>

# General Fund



## Net Resources Report

### Food Service and Transportation Programs 2007-08 Actual, 2008-09 Budget, 2009-10 Budget

	Account Number	2007-08 Actual	2008-09 Budget	2009-10 Budget
<b>FOOD &amp; NUTRITION SERVICES</b>				
REVENUES:				
Cash Sales	2298/misc	\$ 1,237,874	\$ 1,315,163	\$ 1,303,485
State Reimbursement	4198	89,916	89,145	84,225
Federal Reimbursement	6198	1,597,991	1,564,251	1,729,312
USDA Commodities	6998	182,825	130,000	130,000
<b>TOTAL FOOD SERVICE REVENUES</b>		<b>\$ 3,108,606</b>	<b>\$ 3,098,559</b>	<b>\$ 3,247,022</b>
<b>FOOD SERV. DIRECT EXPENDITURES</b>	<b>98</b>	<b>3,137,994</b>	<b>3,098,559</b>	<b>3,247,022</b>
<b>SHORTFALL IN FUNDING</b>		<b>\$ (29,388)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUPIL TRANSPORTATION</b>				
REVENUES:				
Misc. Bus Revenues	2299	\$ 982	\$ 15,000	\$ -
State Funding	4199	1,640,861	1,699,545	1,604,906
Billings to Schools/Insurance	2800	29,642	1,000	30,000
<b>TOTAL TRANSPORTATION REVENUES</b>		<b>\$ 1,671,485</b>	<b>\$ 1,715,545</b>	<b>\$ 1,634,906</b>
<b>TRANSPORTATION DIRECT EXPENDITURES</b>	<b>99</b>	<b>2,585,799</b>	<b>2,684,915</b>	<b>2,887,408</b>
<b>SHORTFALL IN FUNDING</b>		<b>\$ (914,314)</b>	<b>\$ (969,370)</b>	<b>\$ (1,252,502)</b>

# General Fund

## Net Resources Report

### State Categorical Programs 2007-08 Actual, 2008-09 Budget, 2009-10 Budget

	Account Number	2007-08 Actual	2008-09 Budget	2009-10 Budget
<b>SPECIAL ED, BASIC</b>				
General Apportionment	3121	\$ 1,433,778	\$ 1,449,490	\$ 1,425,564
State Funding	4121	6,374,651	6,582,549	6,860,915
Donations	2500	250	-	-
Medicaid	6321	199,718	100,000	100,000
Revenue from Other Districts	7121	-	-	-
Total Special Ed Revenues		\$ 8,008,397	\$ 8,132,039	\$ 8,386,479
Direct Expenditures	21	9,236,366	9,853,258	9,633,185
Surplus (Shortfall) in Funding		\$ (1,227,969)	\$ (1,721,219)	\$ (1,246,706)
<b>LEARNING ASSISTANCE PROGRAM</b>				
State Funding	4155	\$ 707,978	\$ 923,817	\$ 986,305
Direct Expenditures	55	645,292	898,655	951,848
Surplus (Shortfall) in Funding		\$ 62,686	\$ 25,162	\$ 34,457
Use of Prior Year Reserve		15,171	-	-
Carryover Reserved in Fund Balance		(66,241)	-	-
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 11,616	\$ 25,162	\$ 34,457
<b>TEACHER ASSISTANCE PROGRAM</b>				
State Funding	4158	\$ 18,565	\$ 21,330	\$ -
Direct Expenditures	58	18,565	21,330	-
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -
<b>READINESS TO LEARN GRANT</b>				
State Funding	4158	\$ 53,352	\$ 43,352	\$ 43,352
Direct Expenditures	58	58,824	53,352	57,262
Surplus (Shortfall) in Funding		\$ (5,472)	\$ (10,000)	\$ (13,910)
<b>TRANS BILINGUAL, STATE</b>				
State Funding	4165	\$ 476,129	\$ 533,578	\$ 501,538
Direct Expenditures	65	508,598	647,615	615,575
Surplus (Shortfall) in Funding		\$ (32,469)	\$ (114,037)	\$ (114,037)

# General Fund



## Net Resources Report

### State Categorical Programs

2007-08 Actual, 2008-09 Budget, 2009-10 Budget

	Account Number	2007-08 Actual	2008-09 Budget	2009-10 Budget
<b>STUDENT ACHIEVEMENT</b>				
State Funding	4166	\$ 4,555,665	\$ 4,653,380	\$ -
Local Summer School Fees	2100	36,350	30,000	-
<b>TOTAL REVENUES</b>		<b>\$ 4,592,015</b>	<b>\$ 4,683,380</b>	<b>\$ -</b>
Direct Expenditures	66	3,732,618	5,100,193	-
		\$ 859,397	\$ (416,813)	\$ -
Use of Prior Year Reserve		607,644	1,121,466	1,315,392
Carryover Reserved in Fund Balance		(1,244,061)	(419,644)	(1,315,392)
<b>Surplus (Shortfall) in Funding</b>		<b>\$ 222,980</b>	<b>\$ 285,009</b>	<b>\$ -</b>
<b>HIGHLY CAPABLE</b>				
State Funding	4174	\$ 90,756	\$ 95,209	\$ 94,412
Direct Expenditures	74	177,325	214,767	94,412
<b>Surplus (Shortfall) in Funding</b>		<b>\$ (86,569)</b>	<b>\$ (119,558)</b>	<b>\$ -</b>
<b>PROFESSIONAL DEVELOPMENT</b>				
State Funding	4175	\$ 179,196	\$ 189,618	\$ -
Direct Expenditures	75	92,971	189,618	9,000
<b>Surplus (Shortfall) in Funding</b>		<b>\$ 86,225</b>	<b>\$ -</b>	<b>\$ (9,000)</b>
Use of Prior Year Reserve		-	-	9,000
Carryover Reserved in Fund Balance		(86,225)	-	-
<b>Surplus (Shortfall) in Funding</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MISC. STATE GRANTS</b>				
State Funding	various	\$ 264,833	\$ 1,757,620	\$ 308,894
Direct Expenditures	34	-	-	4,400
Direct Expenditures	58	208,724	1,759,075	304,494
Direct Expenditures	63	39,357	-	-
Direct Expenditures	79	5,139	4,882	-
<b>Surplus (Shortfall) in Funding</b>		<b>\$ 50,970</b>	<b>\$ (6,337)</b>	<b>\$ -</b>
<b>SUMMARY TOTAL STATE CATEGORICAL PROGRAMS:</b>				
<b>TOTAL REVENUES</b>		<b>\$ 14,391,221</b>	<b>\$ 16,379,943</b>	<b>\$ 10,320,980</b>
<b>TOTAL DIRECT EXPENDITURES</b>		<b>14,684,422</b>	<b>18,742,745</b>	<b>11,670,176</b>
<b>TOTAL SURPLUS (SHORTFALL) IN FUNDING</b>		<b>\$ (293,201)</b>	<b>\$ (2,362,802)</b>	<b>\$ (1,349,196)</b>

# General Fund



## Net Resources Report

### Federal Categorical Programs 2007-08 Actual, 2008-09 Budget, 2009-10 Budget

	Account Number	2007-08 Actual	2008-09 Budget	2009-10 Budget
<b>TITLE I, FEDERAL STIMULUS</b>				
Federal Funding	6111	\$ -	\$ -	\$ 668,582
Direct Expenditures	11	-	-	645,225
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ -	\$ -	\$ 23,357
<b>FISCAL STABILIZATION, FEDERAL STIMULUS</b>				
Federal Funding	6113	\$ -	\$ -	\$ 1,339,117
Local Summer School Fees	2100	-	-	37,400
TOTAL REVENUES		\$ -	\$ -	\$ 1,376,517
Direct Expenditures	13	-	-	1,104,943
		\$ -	\$ -	\$ 271,574
Carryover Reserved in Fund Balance		-	-	(194,175)
Surplus (Shortfall) <i>Indirect Expenditures &amp; Summer Sch Revn</i>		\$ -	\$ -	\$ 77,399
<b>IDEA, FEDERAL STIMULUS</b>				
Federal Funding	6114	\$ -	\$ -	\$ 2,217,260
Direct Expenditures	14	-	-	2,139,799
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ -	\$ -	\$ 77,461
<b>ENHANCING ED THRU TECH, FEDL STIMULUS</b>				
Federal Funding	6119	\$ -	\$ -	\$ 17,572
Direct Expenditures	19	-	-	16,958
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ -	\$ -	\$ 614
<b>SPECIAL ED, SUPPL, FEDERAL</b>				
Federal Funding	6124	\$ 2,283,307	\$ 2,339,692	\$ 2,149,671
Direct Expenditures	24	2,283,307	2,339,692	2,074,571
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ -	\$ -	\$ 75,100
<b>VOCATIONAL, FEDERAL</b>				
Federal Funding	6138	\$ 102,329	\$ 74,685	\$ 74,685
Direct Expenditures	38	102,329	74,685	74,685
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -

# General Fund



## Net Resources Report

### Federal Categorical Programs 2007-08 Actual, 2008-09 Budget, 2009-10 Budget

	Account Number	2007-08 Actual	2008-09 Budget	2009-10 Budget
<b>DISADVANTAGED, FEDERAL</b>				
Federal Funding	6151	\$ 1,802,656	\$ 1,637,107	\$ 1,898,215
Direct Expenditures	51	1,771,907	1,592,925	1,832,849
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 30,749	\$ 44,182	\$ 65,366
<b>SCHOOL IMPROVEMENT, FEDERAL</b>				
Federal Funding	6152	\$ 529,733	\$ 736,059	\$ 702,041
Direct Expenditures	52	520,366	731,046	682,469
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 9,367	\$ 5,013	\$ 19,572
<b>INDIAN EDUCATION, FEDERAL, ED</b>				
Federal Funding	6268	\$ 23,148	\$ 21,427	\$ -
Direct Expenditures	68	42,575	49,057	-
Surplus (Shortfall) in Funding		\$ (19,427)	\$ (27,630)	\$ -
<b>GEAR-UP GRANT</b>				
Federal Funding	6300	\$ 141,600	\$ 140,000	\$ 140,000
Direct Expenditures	79	178,421	177,212	180,740
Surplus (Shortfall) in Funding		\$ (36,821)	\$ (37,212)	\$ (40,740)
<b>OTHER INSTRUCTIONAL PROG</b>				
Federal Funding	various	\$ 259,037	\$ 1,572,627	\$ 1,652,000
Other Federal Programs	52	148,606	-	-
Limited English Proficiency	64	61,147	45,000	95,000
Other Instructional Programs	79	86,919	66,673	66,526
Grant Contingency	79	-	1,500,000	1,500,000
Direct Expenditures		\$ 296,672	\$ 1,611,673	\$ 1,661,526
Surplus (Shortfall) in Funding		\$ (37,635)	\$ (39,046)	\$ (9,526)
<b>SUMMARY TOTAL FEDERAL CATEGORICAL PROGRAMS:</b>				
<b>TOTAL REVENUES</b>		\$ 5,141,810	\$ 6,521,597	\$ 10,859,143
<b>TOTAL DIRECT EXPENDITURES</b>		5,195,577	6,576,290	10,413,765
<b>TOTAL SURPLUS (SHORTFALL) IN FUNDING</b>		\$ (53,767)	\$ (54,693)	\$ 445,378

# Capital Projects Fund



## Summary of Capital Projects Fund Budget

Description	2007-08 Actual	2008-09 Budget	2009-10 Budget	2008-09 To 2009-10 Change	
				Amount	%
<b>REVENUES</b>					
1100 Local Property Taxes	\$ 1,507,679	\$ 1,770,566	\$ 1,978,906	\$ 208,340	11.8%
1500 Timber Excise Tax	818	1,024	1,078	54	5.3%
2300 Investment Earnings	1,533,696	1,000,000	584,000	(416,000)	-41.6%
2500 Donations	400,000	-	-	-	N/A
2900 Impact Fees	171,987	150,000	150,000	-	-
3000 State Forests	10,682	-	-	-	N/A
4100 Special Purpose, Unassigned	-	250,000	-	(250,000)	-100.0%
4130 State Matching, Paid Direct to Districts	-	5,214,929	6,578,121	1,363,192	N/A
9100 Sale of Bonds	-	34,000,000	14,000,000	(20,000,000)	-58.8%
<b>TOTAL REVENUES</b>	<b>\$ 3,624,862</b>	<b>\$ 42,386,519</b>	<b>\$ 23,292,105</b>	<b>\$ (19,094,414)</b>	<b>-45.0%</b>
<b>EXPENDITURES</b>					
10 Sites	\$ 849,131	\$ 3,498,070	\$ 3,465,576	\$ (32,494)	-0.9%
20 Buildings	18,925,382	57,126,223	30,822,321	(26,303,902)	-46.0%
30 Equipment	1,919,662	1,319,378	1,470,379	151,001	11.4%
40 Energy	10,310	100,400	37,222	(63,178)	N/A
60 Bond Issuance Expenditures	51,164	500,000	508,000	8,000	1.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,755,649</b>	<b>\$ 62,544,071</b>	<b>\$ 36,303,498</b>	<b>\$ (26,240,573)</b>	<b>-42.0%</b>
<b>OTHER FINANCING USES</b>	<b>\$ 336,244</b>	<b>\$ 598,249</b>	<b>\$ 636,000</b>	<b>\$ 37,751</b>	<b>N/A</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (18,467,031)</b>	<b>\$ (20,755,801)</b>	<b>\$ (13,647,393)</b>	<b>\$ 7,108,408</b>	<b>-34.2%</b>
<b>BEGINNING FUND BALANCE</b>					
835 Reserved for Arbitrage Rebate	\$ 116,984	\$ 506,500	\$ 250,000	\$ (256,500)	-50.6%
861 Reserve of Bond Proceeds	32,551,107	16,639,953	8,058,620	(8,581,333)	-51.6%
862 Reserve of Levy Proceeds	478,457	581,184	601,395	20,211	3.5%
870 Unreserved, Designated for Other Items	840,657	514,167	195,483	(318,684)	-62.0%
890 Unreserved, Undesignated Fund Balance	3,728,899	3,920,497	5,991,895	2,071,398	52.8%
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 37,716,104</b>	<b>\$ 22,162,301</b>	<b>\$ 15,097,393</b>	<b>\$ (7,064,908)</b>	<b>-31.9%</b>
<b>ENDING FUND BALANCE</b>					
835 Reserved for Arbitrage Rebate	\$ 250,000	\$ 6,500	\$ 250,000	\$ 243,500	3746.2%
861 Reserve of Bond Proceeds	14,670,188	500,000	350,000	(150,000)	-30.0%
862 Reserve of Levy Proceeds	519,527	500,000	500,000	-	-
870 Unreserved, Designated for Other Items	174,868	150,000	100,000	(50,000)	-33.3%
890 Unreserved, Undesignated Fund Balance	3,634,490	250,000	250,000	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 19,249,073</b>	<b>\$ 1,406,500</b>	<b>\$ 1,450,000</b>	<b>\$ 43,500</b>	<b>3.1%</b>

# Debt Service Fund

## Summary of Debt Service Fund Budget

Description	2007-08	2008-09	2009-10	2008-09 To	
	Actual	Budget	Budget	2009-10 Change Amount	%
<b>REVENUES</b>					
1100 Local Property Taxes	\$ 10,182,419	\$ 10,152,885	\$ 10,277,994	\$ 125,109	1.2%
1500 Timber Excise Tax	5,536	5,159	5,752	593	11.5%
2300 Investment Earnings	-	-	41,363	41,363	N/A
3600 State Forests	72,668	1,500	1,500	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,260,623</b>	<b>\$ 10,159,544</b>	<b>\$ 10,326,609</b>	<b>\$ 167,065</b>	<b>1.6%</b>
<b>EXPENDITURES</b>					
Bond Principal Payments	\$ 5,335,000	\$ 6,305,000	\$ 6,040,000	\$ (265,000)	-4.2%
Interest on Bonds	4,047,338	4,181,096	4,412,809	231,713	5.5%
Bond Transfer Fees	2,435	500,000	750,000	250,000	50.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,384,773</b>	<b>\$ 10,986,096</b>	<b>\$ 11,202,809</b>	<b>\$ 216,713</b>	<b>2.0%</b>
<b>OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 875,850</b>	<b>\$ (826,552)</b>	<b>\$ (876,200)</b>	<b>\$ (49,648)</b>	<b>6.0%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,531,603</b>	<b>\$ 6,379,650</b>	<b>\$ 6,489,295</b>	<b>\$ 109,645</b>	<b>1.7%</b>
<b>ENDING FUND FUND BALANCE</b>	<b>\$ 6,407,453</b>	<b>\$ 5,553,098</b>	<b>\$ 5,613,095</b>	<b>\$ 59,997</b>	<b>1.1%</b>

## Debt Service Fund

### Detail of Outstanding Bonds For Budget Year 2009-10

Date of Issue	Amount of Original Issue	Estimated Amount Outstanding September 1, 2009	2009-10 Principal Payments	Estimated Amount Outstanding August 31, 2010
2-1-1999	\$ 39,370,000	\$ 19,405,000	\$ 3,640,000	\$ 15,765,000
6-1-2000	10,000,000	870,000	425,000	445,000
11-10-2005	24,435,000	23,155,000	975,000	22,180,000
8-15-2006	33,000,000	30,780,000	-	30,780,000
12-22-2008	10,000,000	10,000,000	1,000,000	9,000,000
2-12-2009	10,000,000	10,000,000	-	10,000,000
T. B. D. *	14,000,000	-	-	14,000,000
<b>TOTAL VOTED BONDS</b>	<b>\$ 140,805,000</b>	<b>\$ 94,210,000</b>	<b>\$ 6,040,000</b>	<b>\$ 102,170,000</b>

\* Anticipated issue of approximately \$14,000,000 of bonds during 2009/10.

# Associated Student Body Fund



## Summary of Associated Student Body Fund Budget

Description	2007-08	2008-09	2009-10	2008-09 To	
	Actual	Budget	Budget	2009-10 Change Amount	%
<b>REVENUES</b>					
1000 General Student Body	\$ 427,206	\$ 458,690	\$ 438,600	\$ (20,090)	-4.4%
2000 Athletics	271,262	209,300	338,000	128,700	61.5%
3000 Classes	39,846	73,100	56,100	(17,000)	-23.3%
4000 Clubs	803,475	1,076,960	1,054,977	(21,983)	-2.0%
6000 Private Moneys	37,587	74,750	53,250	(21,500)	-28.8%
<b>TOTAL REVENUES</b>	<b>\$ 1,579,376</b>	<b>\$ 1,892,800</b>	<b>\$ 1,940,927</b>	<b>\$ 48,127</b>	<b>2.5%</b>
<b>EXPENDITURES</b>					
1000 General Student Body	\$ 285,420	\$ 385,000	\$ 445,225	\$ 60,225	15.6%
2000 Athletics	393,495	332,626	396,285	63,659	19.1%
3000 Classes	41,219	67,675	54,950	(12,725)	-18.8%
4000 Clubs	790,177	1,046,880	1,033,036	(13,844)	-1.3%
6000 Private Moneys	32,343	75,800	54,800	(21,000)	-27.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,542,654</b>	<b>\$ 1,907,981</b>	<b>\$1,984,296</b>	<b>\$ 76,315</b>	<b>4.0%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 36,722</b>	<b>\$ (15,181)</b>	<b>(\$43,369)</b>	<b>\$ (28,188)</b>	<b>185.7%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 506,627</b>	<b>\$ 524,401</b>	<b>\$590,929</b>	<b>\$ 66,528</b>	<b>12.7%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 543,349</b>	<b>\$ 509,220</b>	<b>\$ 547,560</b>	<b>\$ 38,340</b>	<b>7.5%</b>

# Transportation Vehicle Fund

## Summary of Transportation Vehicle Fund Budget

Description	2007-08 Actual	2008-09 Budget	2009-10 Budget	2008-09 To 2009-10 Change	
				Amount	%
<b>REVENUES</b>					
2300 Investment Earnings	\$ 8,065	\$ 1,200	\$ 1,200	\$ -	-
4499 Transportation Reimb - Depreciation	221,517	312,000	346,436	34,436	11.0%
9300 Sale of Equipment	900	-	-	-	N/A
<b>TOTAL REVENUES</b>	<b>\$ 230,482</b>	<b>\$ 313,200</b>	<b>\$ 347,636</b>	<b>\$ 34,436</b>	<b>11.0%</b>
<b>EXPENDITURES</b>					
Act 57 Cash Purchases/Rebuilding of Transportation Equipment	183,081	437,850	396,636	(41,214)	-9.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 183,081</b>	<b>\$ 437,850</b>	<b>\$ 396,636</b>	<b>\$ (41,214)</b>	<b>-9.4%</b>
OPERATING TRANSFERS OUT	-	-	-	-	N/A
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 47,401</b>	<b>\$ (124,650)</b>	<b>\$ (49,000)</b>	<b>\$ 75,650</b>	<b>-60.7%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 81,912</b>	<b>\$ 129,650</b>	<b>\$ 50,000</b>	<b>\$ (79,650)</b>	<b>-61.4%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 129,313</b>	<b>\$ 5,000</b>	<b>\$ 1,000</b>	<b>\$ (4,000)</b>	<b>-80.0%</b>