

# 2014-2015 BUDGET REPORT



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



*We, as a community, make a collective commitment to Bellingham's children. We will empower every child to discover and develop a passion, contribute to their community, and achieve a fulfilling and productive life.*

**MISSION**

*We collectively commit that our students are cared for and respected, and that they will graduate from our schools prepared for success in the global community. Each will be exceptional in his or her own way, with strong character, a passion for learning, and ready for the widest range of educational and vocational options to support a diversity of life choices.*

**BOARD OF DIRECTORS**

Dr. Steven H. Smith, President  
Kelly M. Bashaw, Vice-President  
Dr. Kenneth B. Gass  
Camille Diaz Hackler  
Dr. Scott Stockburger

**ADMINISTRATION**

Dr. Greg Baker, Superintendent of Schools  
Dr. Mike Copland, Deputy Superintendent, Teaching & Learning  
Mr. Ron Cowan, Assistant Superintendent, Finance & Operations  
Mr. Steve Clarke, Assistant Superintendent, Teaching & Learning  
Mr. Bob Kuehl, Assistant Superintendent, Human Resources  
Ms. Nora Klewiada, Executive Director of Human Resources  
Ms. Tanya Rowe, Executive Director of Communications & Community Relations  
Mr. Kurt Gazow, Executive Director of Technology  
Mr. Rob McElroy, Executive Administrator on Special Assignment  
Ms. Kathryn Weilage, Director of Business Services  
Ms. Liz Crocker, Accounting Supervisor

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# Section I: Executive Summary

# Executive Summary

## Introduction

This is a summary of Bellingham Public School's budget for the fiscal year September 1, 2014 through August 31, 2015. 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.

## Budget Summary

	General Fund	Capital Projects Fund	Debt Service Fund	Associated Student Body Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$ 6,827,387	\$ 65,056,544	\$ 5,099,000	\$552,577	\$ 780,462
Revenues & Other Financing Sources	119,883,393	104,977,913	15,026,388	1,899,179	318,016
Expenditures & Other Financing Uses	(120,292,564)	(168,733,524)	(16,591,729)	(1,942,982)	(1,093,500)
Ending Fund Balance	\$ 6,418,216	\$ 1,300,933	\$ 3,533,659	\$ 508,774	\$ 4,978



# General Fund

## Budget Process and Highlights (Continued)

### Overview

### Enrollment

05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	Projected	<b>Budget</b>
								13/14	<b>14/15</b>

# General Fund

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## Enrollment (Cont'd)



## Revenues

Total General Fund revenues for 2014-15 are budgeted at \$119,883,393, an increase of \$5,346,366 compared to 2013-14 budgeted revenues. This increase of 4.7% is primarily the net result of increased State General and Special Purpose Funding, local levy revenue associated with our Maintenance and Operations (M&O) Levy and increased support from the Capital Projects Fund Technology Levy to pay for allowable General Fund technology costs. While there will be a slight overall increase in Federal funding, we anticipate a reduction in Federal Special Education funding as a result of reduced carryover.

The single largest portion of the Bellingham School District's General Fund revenue (50.5%) 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, allocations for materials, supplies and other costs (MSOCs), as well as the collective education and experience of the district's certificated instructional staff.

For the second year in a row we will see an increase in state funding to help offset the reduced state funding we experienced in three of the prior four years. The increased funding is primarily related to allocations for materials, supplies and other costs (MSOC's), student transportation, and reduced K-1 class size in high poverty schools. The increase in state funding continues to be driven by the January 2012 State Supreme Court's McCleary decision whereby The Court unanimously ruled that the state is violating the constitutional rights of children by failing to amply fund their education. While the state has made some progress in complying with The Court's ruling, a significant funding shortfall remains in order for the state to meet the court-imposed 2018 deadline.



# General Fund

## Revenues (Continued)

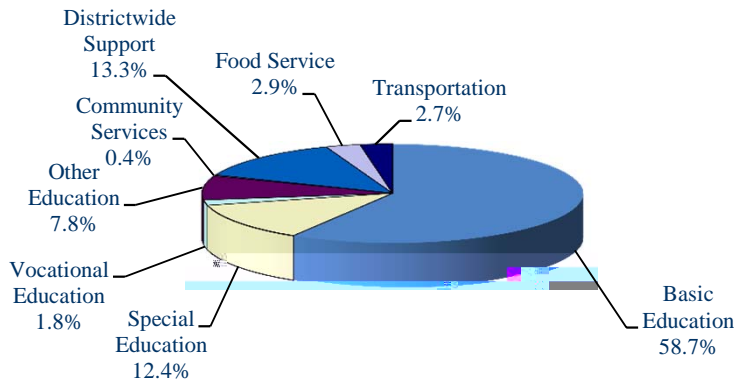
Local Taxes	\$ 29,061,716
Local Support Non-Tax	4,713,416
State General Purpose	60,519,067
State Special Purpose	14,705,379
Federal General Purpose	300,000
Federal Special Purpose	8,982,549
Other	1,601,266
Total Revenues	119,883,383

# General Fund

## Expenditures (Continued)

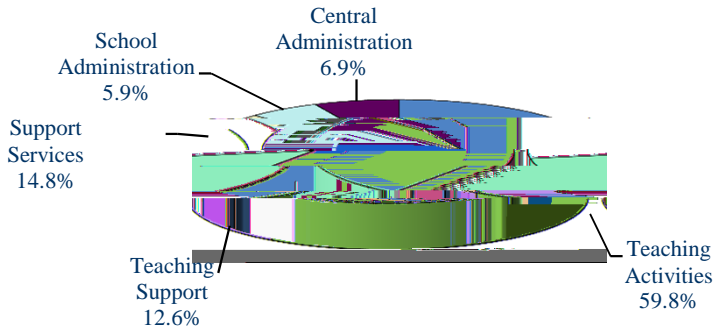
General Fund expenditures are categorized several ways in the budget. Based on the state's accounting system for school districts, the most informative categories are program, activity and object, as summarized below.

### Expenditures by Program



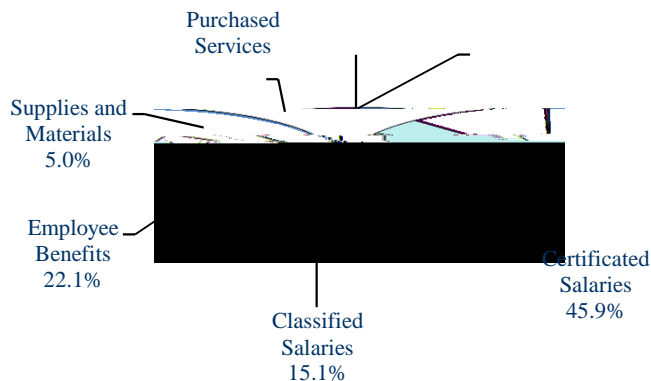
Basic Education	\$ 70,585,643
Special Education	14,890,301
Vocational Education	2,107,431
Other Education	9,424,225
Community Services	428,500
Districtwide Support	16,041,014
Food Service	3,517,367
Transportation	3,298,083
<b>Total Expenditures</b>	<b>\$120,292,564</b>

### Expenditures by Activity



Teaching Activities	\$ 71,889,187
Teaching Support	15,175,480
Support Services	17,816,030
School Administration	7,138,307
Central Administration	8,273,560
<b>Total Expenditures</b>	<b>\$120,292,564</b>

### Expenditures by Object



Certificated Salaries	\$ 55,189,303
Classified Salaries	18,226,742
Employee Benefits	26,533,526
Supplies and Materials	6,005,658
Purchased Services	13,861,165
Travel	260,134
Capital Outlay	216,036
<b>Total Expenditures</b>	<b>\$120,292,564</b>



## Ending Fund Balance

The total budgeted General Fund ending fund balance of \$6,418,216 represents 5.34% of expenditures and is comprised of *non-spendable and committed funds* of \$5,535,371 and *unassigned funds* of \$882,845 (See page 27). The \$5,535,371 non-spendable and committed funds includes amounts we are required to budget for inventory replacement of food service and oil supplies, pre-paid items (\$723,668), and funds to comply with our Fund Balance Policy 6022 (\$4,811,703). The \$4,811,703 represents 4% or the midpoint of the required range of 3% to 5% of expenditures. These types of reserves may only be used for those specific purposes unless the Board takes action to remove the minimum designations (a minimum of 3% of expenditures) or the designated obligation has been satisfied. The unassigned funds (\$882,845) are simply the excess of assets over liabilities and may be used for any allowable purpose.

Fund Balance is often viewed as a "savings account". For 2014-15, our "savings account" is \$5,694,548 (\$4,811,703 + \$882,845) which represents 4.73% of expenditures. For the 2013-14 budget that amount was \$5,716,621 (5.00%) and the actual amount in 2012-13 was \$3,735,991 (3.61%).

## 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 construction assistance revenues, interest earnings, impact fees, and special levies. In this budget, we are budgeting increased funding associated with our Technology Levy (see below), \$2,600,000 in State Matching funds for the Birchwood Remodel Project and a \$95,335,000 contingency for the second installment of bond proceeds from the \$160,000,000 bonds approved in 2013.

In February 2012, voters approved a new four-year, \$25,750,000 million Technology Levy. The funding will to be used to pay the salary and benefits of many Educational Technology staff, technology equipment replacement and enhancement within the district as well as professional development activities for staff to learn how to effectively use technology components to increase student learning. Prior to 2012-13, salary and benefits were paid from the General Fund. Using the Technology Levy provides expenditure relief to the General Fund making it possible to continue and enhance instructional programs for students using General Fund dollars.

During 2014-15, the major activities associated with the Capital Projects funds will be the rebuild of Happy Valley Elementary School; improvements to Lowell Elementary School; new fields at Squalicum and Bellingham High School; planning associated with the central kitchen, Parkview Elementary School, Sehome and Options High School; as well as districtwide improvements including roofing, painting, etc; energy and safety/security projects; and technology expenses mentioned above. The environmental regulations associated with building in the Lake Whatcom watershed continue to be unresolved and until they are, it would not be prudent to purchase any property in Sudden Valley.

# Other Funds and Financial Summary

## 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 voter authorized local tax levies.

During 2014-15, we will retire \$8,360,000 of principal debt while paying an additional \$7,481,729 in interest, contingent on issuing refunding bonds during 2013-14 if market conditions are conducive.

## Associated Student Body (ASB) Fund

Bellingham School District students have organized associated student bodies at four middle schools and three high schools. The financial activities of these organizations are accounted for within the district's ASB accounts.

## Transportation Vehicle Fund

## Financial Information

## Conclusion



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## **Section II: Program & Departmental Budget Information**

# School Board



Bellingham Public Schools has five directors who are elected at large by the registered voters of the district for four-year terms. They are responsible to the voters and act under the direction and restriction of state laws.

By use of a policy governance model and adherence to the district's strategic plan, The Bellingham Promise, the Board of Directors focuses on outcomes for students, with emphasis on student achievement. The Board instructs the superintendent through written policies, which prescribe the organizational ends to be achieved and describe organizational situations and actions to be avoided, allowing the superintendent to use reasonable interpretation of those policies to run the school system.

The Board believes that effective public school education must be directed toward common needs of all children while also considering the unique differences of individual children. The Board recognizes that the whole child is important, and that every child can learn at high levels - two key themes of The Bellingham Promise. Staff continues to build, refine, and improve this living document collaboratively, resulting in a vision, mission, values, outcomes, and Priorities for Progress that are owned by students, staff, families, and the greater Bellingham community.

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
Board of Directors				
<b>Expenditures</b>				
Purchased Services	20,573	6,781	17,500	17,000
Legal Fees *	105,587	67,531	100,000	100,000
Audit Fees *	47,987	33,433	35,000	35,000
Election Costs *	93,112	103,691	140,000	140,000
District Dues	20,865	21,410	21,000	21,000
Negotiation Fees	30,000	29,630	35,000	35,000
Travel and Meeting Expenses	7,042	8,344	6,500	7,000
Supplies	2,960	922	1,000	1,000
<b>Total Expenditures</b>	<b>\$ 328,126</b>	<b>\$ 271,742</b>	<b>\$ 356,000</b>	<b>\$ 356,000</b>

\* Non-Discretionary Expenditures









# Research & Assessment

As part of the Department of Teaching and Learning, the Research and Assessment office shares responsibility for all students attaining the outcomes stated in The Bellingham Promise, so that our students graduate from school and are prepared for success in the global community. This requires a system of measures of student outcomes, and accessibility to outcome data, analysis and tracking progress of the key strategies used to realize those outcomes. Research and Assessment staff accomplish this through administration of local and state student assessments and surveys, as well as supporting classroom teachers, administrators and staff with data and reporting systems. This office also supports learning and practices around assessment literacy and data use, state and federal accountability reports on student achievement, and district reporting of progress toward meeting outcomes of The Bellingham Promise are provided by Research and Assessment.

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Expenditures</b>				
Research & Assessment				
- Salaries & Benefits	170,853	238,927	253,888	257,244
- MSOC's	-	2,942	4,000	4,000
Support of State Assessment Administration	-	-	-	22,000
Measurement of Academic Progress (MAP) Testing	62,438	63,950	65,678	66,000
<b>Total Expenditures</b>	<b>\$ 233,291</b>	<b>\$ 305,819</b>	<b>\$ 323,566</b>	<b>\$ 349,244</b>
<b>FTE</b>				
Research & Assessment	1.640	2.640	2.747	2.747
<b>Total FTE</b>	<b>1.640</b>	<b>2.640</b>	<b>2.747</b>	<b>2.747</b>

# Career & Technical Education (CTE)

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Revenues</b>				
State: Minimum Voc Exps	1,236,336	1,859,083	1,950,095	2,025,920
DSHS Teen Parent	35,227	36,227	20,000	20,000
Local Support: Class Fees	7,251	1,592	-	-
Federal: Carl Perkins	88,410	56,511	56,511	56,511
<b>Total Revenues</b>	<b>\$ 1,367,224</b>	<b>\$ 1,953,413</b>	<b>\$ 2,026,606</b>	<b>\$ 2,102,431</b>
<b>Expenditures</b>				
Certificated Salaries	853,195	1,102,152	1,150,317	1,211,981
Classified Salaries	115,734	109,608	124,894	125,624
	-4.33408	Smpl54l: Car0.24o	18.246	18.38 56,51119J/1 36,227E

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Revenues</b>				
Federal: Title IIA	370,188	363,195	352,172	346,000
State: Highly Capable (HCL)	97,992	99,851	105,032	104,247
State: TPEP Teacher Training	-	14,936	-	-
Local	1,202,516	550,435	620,552	1,640,500
<b>Total Revenues</b>	<b>\$ 1,670,696</b>	<b>\$ 1,028,417</b>	<b>\$ 1,077,756</b>	<b>2,090,747</b>







# Title I & Learning Assistance (LAP)

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Revenues</b>				
Federal: Title IA				
Federal Allocation	1,843,424	1,591,802	1,575,508	1,905,495
Carryover from Prior Year	678,608	273,154	238,770	236,000
State: Learning Assistance (LAP)				
State Allocation	1,118,204	1,111,141	1,838,756	1,895,029
Carryover from Prior Year	17,693	92,263	108,000	183,500
<b>Total Revenues</b>	<b>\$ 3,657,928</b>	<b>\$ 3,068,360</b>	<b>\$ 3,761,034</b>	<b>\$ 4,220,024</b>





# Family Support Services

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Expenditures</b>				

# Finance & Operations



The Department of Finance and Operations provides business, finance, and operational services for the district. Staff are responsible for all non-instructional activities of the school system. The department is comprised of five areas including Business, Buildings and Grounds, Capital Facilities, Food Services, and Transportation.

## ***Business and Capital Facilities***

The Business and Capital Facilities team manage business, capital facilities, accounting, finance, resource conservation management, payroll, purchasing, planning, printing & digital services, risk management, and shipping and receiving. The team's responsibilities include a wide variety of tasks such as budgets and financial statements, investments, capital bonds and levies, property acquisition, facility construction and renovation, facility rentals, insurance, utility usage and conservation, employee benefits, workers' compensation, video conferencing services, warehouse services and shipping and receiving.

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Expenditures</b>				
Business Office including Payroll, Accounting & Purchasing				
- Salaries & Benefits	1,050,139	1,046,015	1,049,131	1,065,085
- MSOC's	36,083	57,073	43,903	43,903
Capital Facilities				
- Salaries & Benefits	278,121	179,365	156,788	285,105
- Planning Principal	-	-	78,821	75,839
- MSOC's	41,428	52,045	15,406	15,406
Print Shop - Salaries & Benefits	104,456	101,901	105,609	106,987
& Videoconf. - Print Shop Charges	(76,553)	(113,734)	(67,578)	(67,578)
- MSOC's	68,131	66,712	51,316	50,318
Warehouse - Salaries & Benefits	133,987	136,562	142,119	144,497
- MSOC's	10,741	9,112	4,899	4,899
Insurance	715,279	770,035	845,000	845,000
Motor Pool	23,682	-	50,000	100,000
Copier Flow Through	(56,134)	(86,605)	30,000	30,000
District Office Postage & Supplies	69,926	60,865	68,000	68,000
<b>Total Expenditures</b>	<b>\$ 2,399,286</b>	<b>\$ 2,279,346</b>	<b>\$ 2,573,414</b>	<b>\$ 2,767,461</b>
<b>FTE</b>				
Business Office	12.996	12.469	12.975	12.975
Capital Facilities (inc. Planning Principal)	3.000	2.127	2.500	3.500
Print Shop & Videoconference	1.875	1.875	1.875	1.875
Warehouse	2.250	2.250	2.250	2.250
<b>Total FTE</b>	<b>20.121</b>	<b>18.721</b>	<b>19.600</b>	<b>20.600</b>



# Buildings & Grounds

The primary purpose of Building and Grounds is to support the delivery of education to the students of Bellingham Public Schools through the care and maintenance of district facilities and their surrounding landscape. The goal is to maintain building interior surfaces in a clean and sanitary condition, to make sure exterior hard surfaces and fields are accessible and usable for their intended purpose and that building equipment functions as it should. Support for education can take the form of moving furniture, managing recycling, changing light bulbs and monitoring energy use in addition to routine tasks of sanitizing restrooms, cleaning floors and carpets, and emptying trash.

Staff also provide or supervise renovations and minor new construction projects, move portable classrooms, and change landscape features. The district has approximately 1.6 million square feet of floor space and occupies approximately 280 acres of ground.

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Expenditures</b>				
Supervision - Salaries & Benefits	278,050	271,555	311,471	326,672
- MSOC's	4,793	8,049	7,105	7,105
Grounds - Salaries & Benefits	491,459	560,254	510,718	568,035
- MSOC's	254,270	218,270	169,078	154,078
Operation of Buildings				
- Salaries & Benefits	3,309,746	3,376,910	3,395,914	3,562,100
- MSOC's	325,059	247,602	239,514	239,514
Maintenance - Salaries & Benefits	793,632	716,852	764,011	857,091
- MSOC's	630,345	651,853	500,961	472,839
Utilities	2,168,603	2,127,083	2,148,000	2,198,000
Building & Property Security	83,968	90,211	65,000	65,000
<b>Total Expenditures</b>	<b>\$ 8,339,926</b>	<b>\$ 8,268,640</b>	<b>\$ 8,111,772</b>	<b>\$ 8,450,434</b>
<b>FTE</b>				
Supervision & Office	3.750	3.750	4.000	4.000
Grounds	8.000	8.704	8.000	8.500
Operation of Buildings	55.311	58.051	58.719	60.456
Maintenance	10.000	9.000	10.000	11.000
<b>Total FTE</b>	<b>77.061</b>	<b>79.505</b>	<b>80.719</b>	<b>83.956</b>

# Food Services

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<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Revenues</b>				
Cash Sales and Local Rebates	1,111,536	1,046,023	1,073,735	1,151,418
State Reimbursement	59,611	61,681	58,356	54,472
Federal Reimbursement & USDA Commodities	2,245,913	2,236,260	2,090,466	2,164,477
<b>Total Revenues</b>	<b>\$ 3,417,060</b>	<b>\$ 3,343,964</b>	<b>\$ 3,222,557</b>	<b>\$ 3,370,367</b>
<b>Expenditures</b>				
Classified Salaries	1,197,215	1,225,128	1,317,277	1,339,214
Employee Benefits	671,119	679,705	839,744	846,774
Food Costs & Supplies	1,599,126	1,570,855	1,255,352	1,408,195
Catering Charges	(94,693)	(99,701)	(95,000)	(95,000)
MSOC's	100,066	22,964	18,184	18,184
<b>Total Expenditures</b>	<b>\$ 3,472,833</b>	<b>\$ 3,398,951</b>	<b>\$ 3,335,557</b>	<b>\$ 3,517,367</b>
<b>District Contribution</b>	<b>\$ 55,772</b>	<b>\$ 54,987</b>	<b>\$ 113,000</b>	<b>\$ 147,000</b>
<b>FTE</b>				
Supervision & Office	2.345	2.389	3.345	3.345
Food Services Staff	31.170	31.759	32.643	32.645
<b>Total FTE</b>	<b>33.515</b>	<b>34.148</b>	<b>35.988</b>	<b>35.990</b>



# Transportation

The mission of Transportation is to provide safe and reliable transportation for eligible students to and from school and to school-sponsored extracurricular activities.

The most recent ridership report shows that staff provide regular transportation for more than 3,300 students and specialized transportation for 300 students twice daily. Staff also provide transportation for students who participate in more than 2,000 sports, field and activity trips yearly. Transportation has a fleet of 63 buses and 2 vehicles used to transport students. The staff of 73, includes bus drivers, substitute drivers, mechanics, and office/support staff. Buses traveled more than 734,000 miles last year.

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Revenues</b>				
State Funding Formula	1,871,302	1,900,285	2,431,389	3,023,749
Insurance Proceeds	2,770	183	30,000	30,000
Transfer from CPF Tech Levy	-	-	5,950	5,950
<b>Total Revenues</b>	<b>\$ 1,874,072</b>	<b>\$ 1,900,468</b>	<b>\$ 2,467,339</b>	<b>\$ 3,059,699</b>
<b>Expenditures</b>				
Classified Salaries	1,673,213	1,655,924	1,781,635	1,888,604
Employee Benefits	724,047	738,080	905,727	916,802
Diesel	384,948	382,041	395,000	395,000
Field Trip Charges	(166,484)	(166,012)	(170,000)	(170,000)
MSOC's	282,490	267,809	267,677	267,677
<b>Total Expenditures</b>	<b>\$ 2,898,214</b>	<b>\$ 2,877,842</b>	<b>\$ 3,180,039</b>	<b>\$ 3,298,083</b>
<b>District Contribution</b>	<b>\$ 1,024,142</b>	<b>\$ 977,374</b>	<b>\$ 712,700</b>	<b>\$ 238,384</b>
<b>FTE</b>				
Supervision & Office	3.696	4.713	4.715	5.147
Vehicle Maintenance	4.000	2.865	3.369	3.408
Bus Drivers	24.604	25.101	26.903	27.927
<b>Total FTE</b>	<b>32.300</b>	<b>32.679</b>	<b>34.987</b>	<b>36.482</b>



# Communications & Community Relations

The Department of Communications and Community Relations supports our school system’s ultimate goal of advancing student learning, specifically by increasing understanding of and engagement in The Bellingham Promise by students, families, staff and community. One of the primary ways our department achieves its goal is by sharing The Bellingham Promise. The Bellingham Promise and the Priorities for Progress are managed by our department. Nearly every major work priority of the school system requires a communication plan and departmental support. The Priorities for Progress predicts our department’s work. Staff support district leaders by moving work priorities forward and facilitating management of the committee/task force formation process, as well as administrative policies and procedures. The Department supports the School Board with community linkages as part of policy governance. The Department facilitates opportunities for students, staff, families and the community to provide input and influence decisions. In addition, the Department provides daily district and school communications support, crisis communications, and issues management, including personal response to emails, phone calls and formal public records requests for information. Departmental staff provide emergency/weather information, accurate and timely information about schools, programs, achievements of students and staff, and voter education regarding school levies and bonds. The department is responsible for maintaining positive relationships with media and responding to their requests, producing all district print and digital publications, websites, supporting family and community engagement, overseeing district marketing and branding, and coordinating recognition and special events.

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Expenditures</b>				
Communications & Community Relations				
- Salaries & Benefits	410,101	446,713	606,681	478,784
- MSOC's	4,354	52,337	30,600	30,600
Communications Services	41,848	77,183	67,100	71,100
<b>Total Expenditures</b>	<b>\$ 462,811</b>	<b>\$ 607,475</b>	<b>\$ 729,222</b>	<b>\$ 640,889</b>
<b>FTE</b>				
C & CR Executive Director	1.000	1.000	1.000	1.000
Supervision & Office	4.240	4.545	6.171	4.000
<b>Total FTE</b>	<b>5.240</b>	<b>5.545</b>	<b>7.171</b>	<b>5.000</b>

# Human Resources

<b>Program</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Budget 2013/14</b>	<b>Budget 2014/15</b>
<b>Expenditures</b>				
Human Resources Office				
Contingency Cert FTE	26,043	84,275	93,718	387,466
- Salaries & Benefits	755,063	774,765	810,271	849,664
- MSOC's (inc. New EE Orientation)	79,536	85,011	72,126	72,126
Net Work Study Expenditures	20,307	32,375	42,000	42,000
Classified Supervision	-	-	5,000	5,000
Interviewing/Hep B/EAP	41,985,063			



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## **Section III: Analytical Information**



# General Fund

Description	2012-13 Actual	2013-14 Budget	2014-15 Budget	Amount	%
<b>REVENUES</b>					
1000 Local Taxes	\$ 26,955,391	\$ 28,134,617	\$ <b>29,061,716</b>	\$ 927,099	3.3%
2000 Local Support Nontax	4,015,611	4,376,412	<b>4,713,416</b>	337,004	7.7%
3000 State, General Purpose	53,284,826	58,059,857	<b>60,519,067</b>	2,459,210	4.2%
4000 State, Special Purpose	11,926,775	13,679,933	<b>14,705,379</b>	1,025,446	7.5%



# General Fund

## Revenues

Description	2013-14			2013-14 To	
	2012-13 Actual	2013-14 Budget	2014-15 Budget	2014-15 Change Amount	%
<b>1000 LOCAL TAXES</b>					
1100 Local Property Tax	\$ 26,947,296	\$ 28,124,647	\$ 29,054,020	\$ 929,373	3.3%
1500 Timber Excise Tax	8,095	9,970	7,696	(2,274)	-22.8%
<b>TOTAL LOCAL TAXES</b>	<b>\$ 26,955,391</b>	<b>\$ 28,134,617</b>	<b>\$ 29,061,716</b>	<b>\$ 927,099</b>	<b>3.3%</b>
<b>2000 LOCAL SUPPORT NONTAX</b>					
2100 Tuitions and Fees, Unassigned	\$ 624,359	\$ 223,675	\$ 223,912	\$ 237	0.1%
2200 Sales of Goods, Supplies & Serv	59,656	65,059	65,059	-	-
2231 Voc Ed-Sale of Goods & Supplies	1,592	-	-		8,000
2700 Rentals and Leases			150,133	96,000	96,000
2800 Insurance Recoveries			21,875	30,000	30,000
2900 Local Nontax, Unassigned			1,637,936	2,441,943	2,789,020
2910 E-Rate			100,203		
		70,000	70,000	-	-
<b>TOTAL LOCAL SUPPORT NONTAX</b>	<b>\$ 4,015,611</b>	<b>\$ 4,376,412</b>	<b>\$ 4,713,416</b>	<b>\$ 337,004</b>	<b>7.7%</b>
<b>3000 STATE, GENERAL PURPOSE</b>					
3100 Apportionment	\$ 51,715,607	\$ 56,377,217	\$ 58,834,154	\$ 2,456,937	4.4%
3121 Apportionment, Special Ed	1,527,195	1,677,640	1,679,913	2,273	0.1%
3600 State Forests	42,024	5,000	5,000	-	-
<b>TOTAL STATE, GENERAL PURPOSE</b>	<b>\$ 53,284,826</b>	<b>\$ 58,059,857</b>	<b>\$ 60,519,067</b>	<b>\$ 2,459,210</b>	<b>4.2%</b>
<b>4000 STATE, SPECIAL PURPOSE</b>					
4121 Special Education	\$ 7,450,401	\$ 7,312,571	\$ 7,622,941	\$ 310,370	4.2%
4122 Special Ed - Infants & Toddlers	-	498,138	518,898	20,760	-
4155 Learning Assistance	1,111,141	1,838,756	1,895,029	56,273	3.1%
4158 Special and Pilot Programs	662,680	750,000	750,000		56,000
4165 Transitional Bilingual				548,523	615,691
4174 Highly Capable				99,851	105,032
4198 School Food Services				61,681	58,356
4199 Transportation, Operations				1,900,285	2,431,389
					24.4%
4300 Other State Agencies, Unassigned	79,252	20,000	20,000	-	-
<b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>\$ 11,926,775</b>	<b>\$ 13,679,933</b>	<b>\$ 14,705,379</b>	<b>\$ 1,025,446</b>	<b>7.5%</b>
<b>5000 FEDERAL, GENERAL PURPOSE</b>					
5500 Federal Forests	\$ 190,887	\$ 300,000	\$ 300,000	\$ -	-
<b>TOTAL FEDL, GENERAL PURPOSE</b>	<b>\$ 190,887</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>-</b>



# General Fund

## Revenues (Cont'd)

Description	2012-13 Actual	2013-14 Budget	2014-15 Budget	2013-14 To 2014-15 Change	
				Amount	%
<b>6000 FEDERAL, SPECIAL PURPOSE</b>					
6100 Special Purpose, OSPI, Unassigned	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	-
6124 Special Education, Supplemental	2,075,772	2,231,280	2,081,292	(149,988)	-6.7%
6138 Secondary Vocational Education	56,511	56,511	56,511	-	-
6151 ESEA Disadvantaged, Federal	1,559,367	1,842,319	2,169,619	327,300	17.8%
6152 Other Title Grants Under ESEA	363,195	352,172	346,000	(6,172)	-1.8%
6153 Migrant Grants Under ESEA	49,559	33,706	42,200	8,494	25.2%
6164 Limited English Proficiency	103,027	101,700	112,450	10,750	10.6%
6188 After School Dinner Program	4,180	-	-	-	-
6189 Other Community Services	21,140	10,000	10,000	-	-
6198 School Food Services	2,045,068	1,910,466	1,984,477	74,011	3.9%
6300 Federal Grants, Other Entities, Unasg	-	5,000	-	(5,000)	-100.0%
6321 Special Education, Medicaid Reimb	623	-	-	-	-
6998 USDA Commodities	187,012	180,000	180,000	-	-
<b>TOTAL FEDERAL, SPEC PURPOSE</b>	<b>\$ 6,465,454</b>	<b>\$ 8,723,154</b>	<b>\$ 8,982,549</b>	<b>\$ 259,395</b>	<b>3.0%</b>
<b>7000 FROM OTHER SCHOOL DISTRICTS</b>					
7121 Special Education	\$ 81,188	\$ -	\$ 84,961	\$ 84,961	100.0%
<b>TOTAL FROM OTHER DISTRICTS</b>	<b>\$ 81,188</b>	<b>\$ -</b>	<b>\$ 84,961</b>	<b>\$ 84,961</b>	<b>100.0%</b>
<b>8000 FROM OTHER ENTITIES</b>					
8100 Governmental Entities	\$ 168,908	\$ 238,000	\$ 263,000	\$ 25,000	10.5%
8200 Private Foundations	50,749	20,000	20,000	-	-
<b>TOTAL FROM OTHER ENTITIES</b>	<b>\$ 219,657</b>	<b>\$ 258,000</b>	<b>\$ 283,000</b>	<b>\$ 25,000</b>	<b>9.7%</b>
<b>9000 OTHER FINANCING SOURCES</b>					
9300 Sale Other Cd(Equip)11.5(e)t10.5%					

# General Fund

## 2014-2015 Budgeted Revenue

TOTAL LOCAL TAXES  
24.2%

TOTAL LOCAL  
SUPPORT NONTAX  
3.9%

TOTAL STATE, GENERAL  
PURPOSE  
50.5%



# General Fund

## 3 Year Revenue Comparison





# General Fund

## Expenditures By Activity

Activity	Description	2012-13	2013-14	2014-15	2013-14 To	
		Actual	Budget	Budget	2014-15 Change Amount	%
11	Board Of Directors	\$ 242,112	\$ 321,000	\$ 321,000	\$ -	-
12	Superintendent's Office	640,686	615,331	685,610	70,279	11.4%
13	Business Office	1,111,961	1,176,360	1,193,502	17,142	1.5%
14	Human Resources	931,766	912,946	933,150	20,204	2.2%
15	Public Relations	600,686	707,381	647,778	(59,603)	-8.4%
21	Supervision - Instruction	2,137,002	2,537,834	3,188,241	650,407	25.6%
22	Learning Resources	2,145,725	2,188,021	2,268,567	80,546	3.7%
23	Principal's Office	6,656,752	6,907,093	7,138,307	231,214	3.3%
24	Guidance & Counseling	2,765,621	2,996,431	3,721,969	725,538	24.2%
25	Pupil Management & Safety	916,533	1,129,638	1,196,010	66,372	5.9%
26	Health/Related Services	3,175,057	3,320,958	3,506,625	185,667	5.6%
27	Teaching	60,211,553	69,543,160	69,947,533	404,373	0.6%
28	Extracurricular	1,827,231	1,861,096	1,941,654	80,558	4.3%
31	Instructional Professional Develop	2,348,803	2,097,167	3,330,823	1,233,656	58.8%
33	Curriculum	-	-	1,151,486	1,151,486	100.0%
41	Supervision - Nutrition Services	191,821	294,890	283,086	(11,804)	-4.0%
42	Food - Nutrition Services	1,480,993	1,158,172	1,311,015	152,843	13.2%
44	Operations - Nutrition Services	1,916,944	2,072,495	2,113,266	40,771	2.0%
49	Transfers - Nutrition Services	(99,701)	(95,000)	(95,000)	-	-
51	Supervision - Transportation	397,847	427,408	489,741	62,333	14.6%
52	Operations - Transportation	2,223,152	2,414,081	2,466,479	52,398	2.2%
53	Maintenance - Transportation	358,047	388,746	390,748	2,002	0.5%
56	Insurance - Transportation	35,184	36,000	36,000	-	-
59	Transfers - Transportation	(166,012)	(170,000)	(170,000)	-	-
61	Supervision - Maint & Oper	373,665	389,327	531,452	142,125	36.5%
62	Grounds Maintenance	778,524	679,796	722,113	42,317	6.2%
63	Operation of Buildings	3,654,824	3,670,428	3,836,614	166,186	4.5%
64	Maintenance	1,368,705	1,289,389	1,329,469	40,080	3.1%
65	Utilities	2,127,953	2,148,000	2,198,000	50,000	2.3%
67	Building & Property Security	125,298	100,000	100,000	-	-
68	Insurance	735,220	810,000	810,000	-	-
72	Information Systems	2,136,534	1,982,227	2,398,204	415,977	21.0%
73	Printing	(31,725)	119,347	119,727	380	0.3%
74	Warehousing & Distribution	145,674	147,018	149,395	2,377	1.6%
75	Motor Pool	-	50,000	100,000	50,000	100.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 103,464,435</b>	<b>\$ 114,226,740</b>	<b>\$ 120,292,564</b>	<b>\$ 6,065,824</b>	<b>5.3%</b>

# General Fund

Activity	Description	2012-13 Actual	2013-14 Budget	2014-15 Budget	Amount	%
<b>TEACHING ACTIVITIES</b>						
27	Teaching	\$ 60,211,553	\$ 69,543,160	<b>69,947,533</b>	\$ 404,373	0.6%
28	Extracurricular	1,827,231	1,861,096	<b>1,941,654</b>	80,558	4.3%
	Total Teaching Activities	\$ 62,038,784	\$ 71,404,256	<b>\$ 71,889,187</b>	\$ 484,931	0.7%
	% to Total	59.96%	62.51%	<b>59.76%</b>	-2.75%	
<b>TEACHING SUPPORT</b>						
22	Learning Resources	\$ 2,145,725	\$ 2,188,021	<b>\$ 2,268,567</b>	\$ 80,546	3.7%
24	Guidance & Counseling	2,765,621	2,996,431	<b>3,721,969</b>	725,538	24.2%
25	Pupil Management & Safety	916,533	1,129,638	<b>1,196,010</b>	66,372	5.9%
26	Health/Related Services	3,175,057	3,320,958	<b>3,506,625</b>	185,667	5.6%
31	Instructional Professional Dev.	2,348,803	2,097,167	<b>3,330,823</b>	1,233,656	58.8%
33	Curriculum	-	-	<b>1,151,486</b>	1,151,486	100.0%
	Total Teaching Support	\$ 11,351,739	\$ 11,732,215	<b>\$ 15,175,480</b>	\$ 3,443,265	29.3%
	% to Total	10.97%	10.27%	<b>12.62%</b>	2.34%	
<b>TOTAL TEACHING &amp; SUPPORT</b>						
		<b>\$ 73,390,523</b>	<b>\$ 83,136,471</b>	<b>\$ 87,064,667</b>	<b>\$ 3,928,196</b>	<b>4.7%</b>
	% to Total	70.93%	72.78%	<b>72.38%</b>	-0.40%	
<b>CENTRAL ADMINISTRATION</b>						
11	Board Of Directors	\$ 242,112	\$ 321,000	<b>\$ 321,000</b>	\$ -	-
12	Superintendent's Office		242,112			



# General Fund

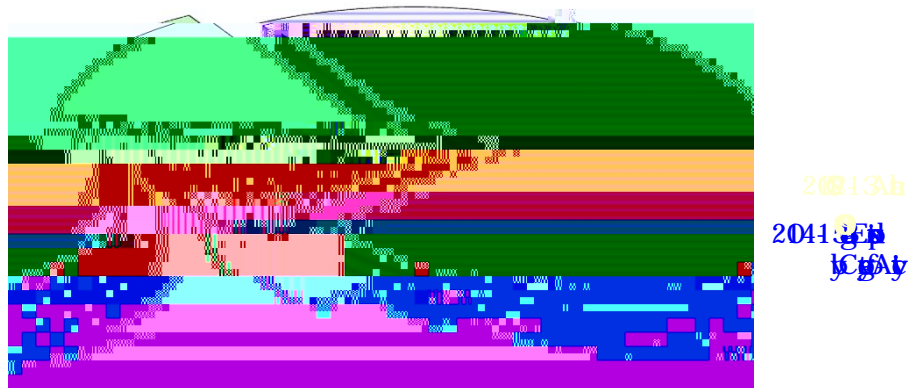
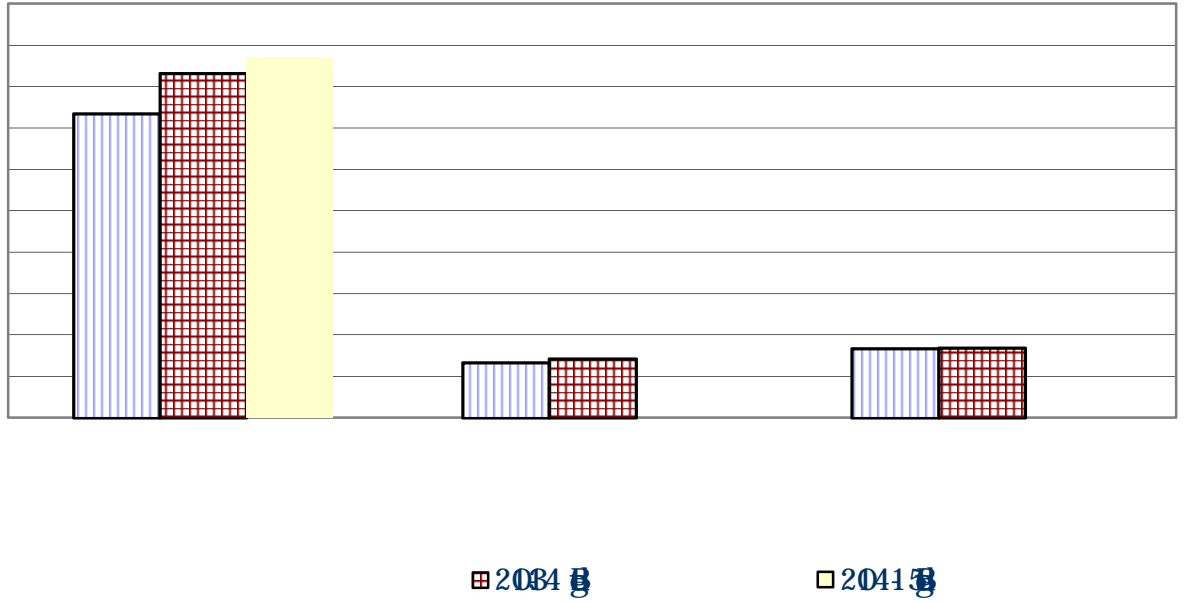
## Expenditures By Category of Activity

Activity Description	2012-13 Actual	2013-14 Budget	2014-15 Budget	2013-14 To 2014-15 Change	
				Amount	%
<b>SUPPORT SERVICES</b>					
42 Food - Nutrition Services	\$ 1,480,993	\$ 1,158,172	\$ <b>1,311,015</b>	\$ 152,843	13.2%
44 Operations - Nutrition Services	1,916,944	2,072,495	<b>2,113,266</b>	40,771	2.0%
49 Transfers - Nutrition Services	(99,701)	(95,000)	<b>(95,000)</b>	-	-
52 Operations - Transportation	2,223,152	2,414,081	<b>2,466,479</b>	52,398	2.2%
53 Maintenance - Transportation	358,047	388,746	<b>390,748</b>	2,002	0.5%
56 Insurance - Transportation	35,184	36,000	<b>36,000</b>	-	-
59 Transfers - Transportation	(166,012)	(170,000)	<b>(170,000)</b>	-	-
62 Grounds Maintenance	778,524	679,796	<b>722,113</b>	42,317	6.2%
63 Operation Of Buildings	3,654,824	3,670,428	<b>3,836,614</b>	166,186	4.5%
64 Maintenance	1,368,705	1,289,389	<b>1,329,469</b>	40,080	3.1%
65 Utilities	2,127,953	2,148,000	<b>2,198,000</b>	50,000	2.3%
67 Building & Property Security	125,298	100,000	<b>100,000</b>	-	-
68 Insurance	735,220	810,000	<b>810,000</b>	-	-
72 Information Systems	2,136,534	1,982,227	<b>2,398,204</b>	415,977	21.0%
73 Printing	(31,725)	119,347	<b>119,727</b>	380	0.3%
74 Warehousing & Distribution	145,674	147,018	<b>149,395</b>	2,377	1.6%
75 Motor Pool	-	50,000	<b>100,000</b>	50,000	-
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 16,789,614</b>	<b>\$ 16,800,699</b>	<b>\$ 17,816,030</b>	<b>\$ 1,015,331</b>	<b>6.0%</b>
% to Total	16.23%	14.71%	<b>14.81%</b>	0.10%	
<b>Total Expenditures</b>	<b>\$ 103,464,435</b>	<b>\$ 114,226,740</b>	<b>\$ 120,292,564</b>	<b>\$ 6,065,824</b>	<b>5.3%</b>





# General Fund





# General Fund

<b>Object</b>	<b>Description</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>	<b>Amount</b>	<b>%</b>
0	Debit Transfers	\$ 650,135	\$ 535,116	\$ 535,116	\$ -	-

# General Fund

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# General Fund

## Certificated Staff

Prog/SubPr	Description	2012-13 Actual FTE	2013-14 Budget FTE	2014-15 Budget FTE	2013-14 to 2014-15 Change
01 01	Full Time Kindergarten	16.997	17.500	<b>7.000</b>	-10.500
01 02	Elementary Basic Ed	203.755	211.820	<b>216.160</b>	4.340
01 03	Middle School Basic Ed	100.988	100.848	<b>105.458</b>	4.610
01 04	High School Basic Ed	120.237	124.631	<b>126.800</b>	2.169
01 07	Libraries	16.870	16.950	<b>20.170</b>	3.220



# General Fund

## Certificated Staff

Prog/SubPr	Description	2012-13 Actual FTE	2013-14 Budget FTE	2014-15 Budget FTE	2013-14 to 2014-15 Change
24 70	Speech Lang Path, Spec Ed Fed	.500	1.000	<b>1.000</b>	
24 71	Lifeskills, Spec Ed Fed	2.000	3.100	<b>3.100</b>	
24 72	Psychologists, Spec Ed Fed	1.500	2.000	<b>4.700</b>	2.700
24 73	Resource Room, Spec Ed Fed	2.836	2.347	<b>2.088</b>	-.259
24 74	Deaf/Hearing Imp, Spec Ed Fed	1.000	1.000	<b>1.000</b>	
24 75	EDBD, Spec Ed Fed	1.000	1.000	<b>1.000</b>	
24 76	Blind/Visually Impaired, Spec Ed Fed	.500	.500	<b>1.000</b>	.500
24 78	Preschool, Flow Thru, Spec Ed Fed	.500	.500	<b>.500</b>	
24 80	P.S.T., Spec Ed Fed	.500	1.000	<b>1.000</b>	
<b>24</b>	<b>SPECIAL ED, SUPPLMNTL FEDERAL</b>	<b>10.336</b>	<b>12.447</b>	<b>15.388</b>	<b>2.941</b>
31 51	Administration, Voc Ed	1.520	1.630	<b>2.015</b>	.385
31 61	Business Educ, Voc Ed	2.600	2.000	<b>3.100</b>	1.100
31 62	Marketing, Voc Ed	.501	.400	<b>.299</b>	-.101
31 63	Diversified Occupations, Voc Ed	.500	.700	<b>.680</b>	-.020
31 64	Trade & Industry, Voc Ed	.400	.500	<b>.400</b>	-.100
31 65	Home & Family Life, Voc Ed	2.399	2.250	<b>1.900</b>	-.350
31 67	Industrial Arts, Voc Ed	6.000	6.200	<b>5.800</b>	-.400
31 68	Health Occupations, Voc Ed	1.000	1.200	<b>1.200</b>	
<b>31</b>	<b>VOCATIONAL, BASIC, STATE</b>	<b>14.920</b>	<b>14.880</b>	<b>15.394</b>	<b>.514</b>
<b>34</b>	<b>VOCATIONAL, MIDDLE, STATE</b>	<b>.340</b>	<b>.510</b>	<b>.680</b>	<b>.170</b>
51 00	Disadvantaged	10.254	10.805	<b>10.000</b>	-.805
51 05	Disadvantaged, Homeless	.500	.400	<b>.200</b>	-.200
51 06	Disadvantaged, Private Schools	.300	.300	<b>.400</b>	.100
51 10	Disadvantaged, Early Childhood	<b>.500</b>	<b>.500</b>	<b>.500</b>	
51 12	Disadvantaged, Parent Activities			<b>.400</b>	.400
51 13	Disadvantaged, District AYP			<b>1.750</b>	1.750
<b>51</b>	<b>DISADVANTAGED, FEDERAL</b>	<b>11.554</b>	<b>12.005</b>	<b>13.250</b>	<b>1.245</b>
<b>52</b>	<b>SCHOOL IMPROVEMENT, FEDERAL</b>	<b>.600</b>	<b>.400</b>	<b>.500</b>	<b>.100</b>



# General Fund

## Certificated Staff

<b>Prog/SubPr</b>	<b>Description</b>	<b>2012-13 Actual FTE</b>	<b>2013-14 Budget FTE</b>	<b>2014-15 Budget FTE</b>	<b>2013-14 to 2014-15 Change</b>
55 00	Learning Assistance Prog	.800	.700	.500	-.200
55 01	L.A.P., FDK Program			10.000	10.000
55 02	L.A.P., KIDs Program	1.000	1.700	6.900	5.200
55 03	L.A.P., Middle School	3.800	4.101		-4.101
55 04	L.A.P., High School	2.200	2.600		-2.600
<b>55</b>	<b>LEARNING ASSISTANCE, STATE</b>	<b>7.800</b>	<b>9.101</b>	<b>17.400</b>	<b>8.299</b>
<b>64</b>	<b>LIMITED ENGLISH PROFICIENCY</b>				
<b>65</b>	<b>TRANSITIONAL BILINGUAL, STATE</b>	<b>11.800</b>	<b>11.800</b>	<b>12.000</b>	<b>.200</b>
<b>74</b>	<b>HIGHLY CAPABLE</b>	<b>1.400</b>	<b>2.000</b>	<b>2.200</b>	<b>.200</b>
79 06	Reimbursd BEA/Uniserv Rep	1.000	1.000	1.000	
79 50	College Sparks Washington Grant		.400	.400	
<b>79</b>	<b>INSTRUCTIONAL PROGR, OTHER</b>	<b>1.000</b>	<b>1.400</b>	<b>1.400</b>	
97 00	District-Wide Support	.500	.500	.500	
97 40	Superintendent's Office	1.000	1.000	1.000	
97 41	Human Resources	2.000	2.000	2.000	
97 43	Planning & Operations	.500	.500	.500	
<b>97</b>	<b>DISTRICTWIDE SUPPORT</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	
<b>TOTAL CERTIFICATED STAFF</b>		<b>659.288</b>	<b>687.645</b>	<b>718.661</b>	<b>31.016</b>

# General Fund

## Classified Staff

2012-13	2013-14	2014-15	2013-14
A.-9401 04	High School Basic Ed		
01 07	Libraries		
01 52	Elementary Principal Office		
01 53	Middle School Principal Office		
01 54	High School Principal Office		



# General Fund

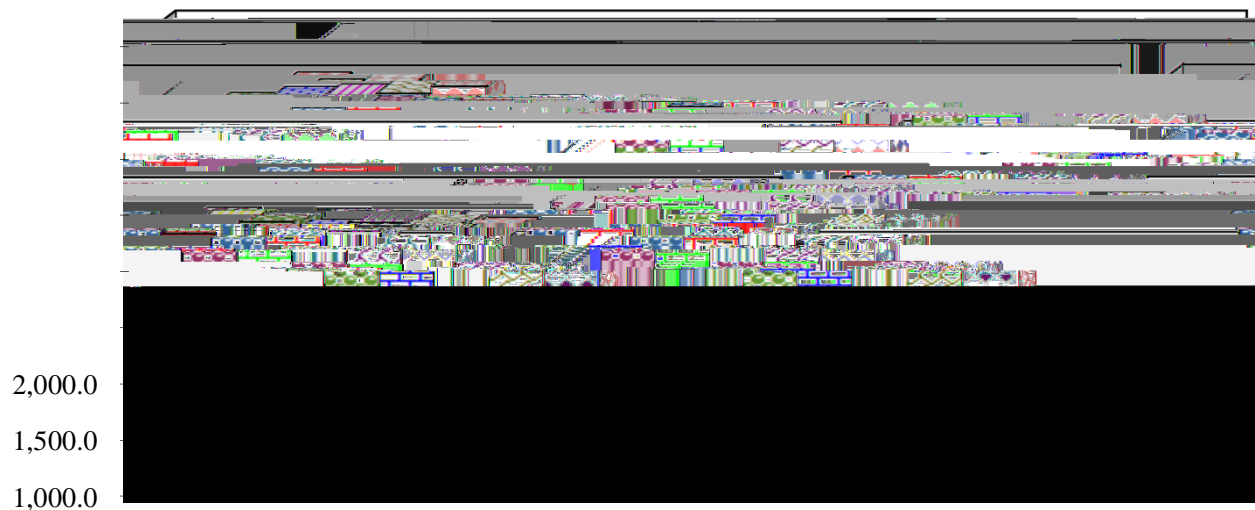
## Classified Staff

2012-13 Actual	2013-14 Budget	2014-15 Budget	2013-14 to 2014-15
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# General Fund

## Enrollment History Final Weighted Average FTE Without Running Start & ALE 2010-11 to 2014-15

GRADE LEVEL	Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-14	Budget 2014-15
Kindergarten (0.5 FTE/Student)	401.0	405.0	382.0	430.0	428.0
First	797.0	832.0	831.0	794.0	888.0
Second	782.0	784.0	844.0	825.0	787.0
Third	768.0	802.0	802.0	833.0	827.0
Fourth	801.0	772.0	801.0	784.0	823.0
Fifth	803.0	811.0	767.0	804.0	780.0
<b>ELEMENTARY</b>	<b>4,352.0</b>	<b>4,406.0</b>	<b>4,427.0</b>	<b>4,470.0</b>	<b>4,533.0</b>
Sixth	844.0	803.0	835.0	770.0	807.0
Seventh	794.0	829.0	820.0	833.0	767.0
Eighth	758.0	786.0	842.0	807.0	825.0
<b>MIDDLE SCHOOL</b>	<b>2,396.0</b>	<b>2,418.0</b>	<b>2,497.0</b>	<b>2,410.0</b>	<b>2,399.0</b>
Ninth	972.0	880.0	927.0	936.0	887.0
Tenth	884.0	935.0	865.0	891.0	907.0
Eleventh	728.0	772.0	782.0	742.0	760.0
Twelfth	735.0	626.0	736.0	707.0	676.0
<b>HIGH SCHOOL</b>	<b>3,319.0</b>	<b>3,213.0</b>	<b>3,310.0</b>	<b>3,276.0</b>	<b>3,230.0</b>
<b>TOTAL</b>	<b>10,067.0</b>	<b>10,037.0</b>	<b>10,234.0</b>	<b>10,156.0</b>	<b>10,162.0</b>



# General Fund

<b>Program Number(s)</b>	<b>Description</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Use of Local Funds</b>
01/2,31,34, 79,89,97	Basic Education	\$ 64,191,507	89,519,567	



# General Fund

## Net Resources Report

### Non-Program Distinct Revenues & Transfers 2012-13 Actual, 2013-14 Budget, 2014-15 Budget

	Account Number	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>LOCAL REVENUES AVAILABLE TO SUPPORT PROGRAMS</b>				
Property Taxes	1000's	\$ 26,955,391	\$ 28,134,617	\$ 29,061,716
Investment Earnings	2300	29,072	98,000	20,000
Available for Allocation		\$ 26,984,463	\$ 28,232,617	\$ 29,081,716
Transfers to Other Funds				
Transfer to Capital Projects Fund		\$ -	\$ -	\$ -
Transfer to Transportation Fund		-	-	-
		\$ -	\$ -	\$ -
<b>NET AVAILABLE TO SUPPORT PROGRAM</b>		<b>\$ 26,984,463</b>	<b>\$ 28,232,617</b>	<b>\$ 29,081,716</b>
<b>SUMMARY OF USES OF LOCAL REVENUES AND FUND BALANCE</b>				
Basic Education		\$ (22,049,104)	\$ (23,632,336)	\$ (25,328,060)
Food & Nutrition Services		(54,987)	(113,000)	(147,000)
Pupil Transportation		(977,374)	(712,700)	(238,384)
State Categorical Programs		(3,146,675)	(3,676,500)	(4,011,107)
Federal Categorical Programs		150,928	212,206	233,664
<b>TOTAL USES</b>		<b>\$ (26,077,212)</b>	<b>\$ (27,922,330)</b>	<b>\$ (29,490,887)</b>
<b>INCREASE (REDUCTION) FUND BALANCE</b>		<b>\$ 907,251</b>	<b>\$ 310,287</b>	<b>\$ (409,171)</b>



# General Fund

## Net Resources Report

### Basic Education Programs 2012-13 Actual, 2013-14 Budget, 2014-15 Budget

	Account Number	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>BASIC EDUCATION REVENUES:</b>				
Misc. Local Support NonTax	MISC 2'S	\$ 2,918,641	\$ 3,174,677	\$ 3,511,998
Insurance Proceeds	2800	21,692	-	-
Apportionment	3100	51,715,607	56,377,217	58,834,154
State Forests	3600	42,024	5,000	5,000
Truancy	4158	13,905	-	-
Federal Forest	5500	190,887	300,000	300,000
Federal Community Services	6189	21,140	10,000	10,000
Revenues Other Districts/Entities	various	255,884	278,000	303,000
CPF Technology Transfers	9900	1,220,479	994,104	1,222,355
Other Financing Sources	9300	11,418	5,000	5,000
<b>TOTAL BASIC EDUCATION REVENUES</b>		<b>\$ 56,411,677</b>	<b>\$ 61,143,998</b>	<b>\$ 64,191,507</b>

### BASIC EDUCATION EXPENDITURES:

Basic Education	01	\$ 60,534,988	\$ 66,559,142	\$ 70,218,898
Alternative Learning Experince	02	240,683	347,463	280,408
Drop Out Re-Engagement	03	-	-	86,337
Vocational Education	31	1,864,660	1,869,281	1,949,020
Middle School Vocational Education	34	39,534	100,814	101,900
Other Instructional Programs	79	361,593	387,584	413,490
Community Services	89	508,622	428,500	428,500
Districtwide Services	97	14,910,701	15,083,550	16,041,014
<b>TOTAL BASIC EDUCATION EXPENDITURES</b>		<b>\$ 78,460,781</b>	<b>\$ 84,776,334</b>	<b>\$ 89,519,567</b>

### SHORTFALL IN



# General Fund

## Net Resources Report

### Food Service and Transportation Programs 2012-13 Actual, 2013-14 Budget, 2014-15 Budget

	Account Number	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>FOOD &amp; NUTRITION SERVICES</b>				
REVENUES:				
Cash Sales & Rebates	2298/misc	\$ 1,046,023	\$ 1,073,735	\$ <b>1,151,418</b>
State Reimbursement	4198	61,681	58,356	<b>54,472</b>
Federal Reimbursement	6198	2,049,248	1,910,466	<b>1,984,477</b>
USDA Commodities	6998	187,012	180,000	<b>180,000</b>



# General Fund

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## Net Resources Report

### State Categorical Programs 2012-13 Actual, 2013-14 Budget, 2014-15 Budget

	Account Number	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>SPECIAL ED, STATE</b>				
General Apportionment	3121	\$ 1,527,195	\$ 1,677,640	\$ <b>1,679,913</b>



# General Fund

## Net Resources Report

### State Categorical Programs





# General Fund

## Net Resources Report

### Federal Categorical Programs 2012-13 Actual, 2013-14 Budget, 2014-15 Budget

	Account Number	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>SPECIAL ED, SUPPL, FEDERAL</b>				
Federal Funding	6124	\$ 2,075,772	\$ 2,231,280	\$ <b>2,081,292</b>
Direct Expenditures	24	1,997,144	2,123,613	



# General Fund

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## Net Resources Report

### Federal Categorical Programs 2012-13 Actual, 2013-14 Budget, 2014-15 Budget

	Account Number	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>MIGRANT, FEDERAL, ED</b>				
Federal Funding	6153	49,559		

# Capital Projects Fund

Description	2012-13 Actual	2013-14 Budget	2014-15 Budget	Amount	%
<b>REVENUES</b>					
1100 Local Property Taxes	\$ 3,851,994	\$ 6,105,672	\$ <b>6,684,751</b>	\$ 579,079	9.5%
		2,600,000	<b>2,600,000</b>	-	-
9100 Sale of Bonds	-	60,000,000	<b>95,335,000</b>	35,335,000	-
<b>TOTAL REVENUES</b>	<b>\$ 4,284,274</b>	<b>\$ 68,852,882</b>	<b>\$ 104,977,913</b>	<b>\$ 36,125,031</b>	
					<b>52.5%</b>
<b>EXPENDITURES</b>					
10 Sites	\$ 28,757	\$ 1,018,164	\$ <b>5,649,280</b>	4,.(4,)9 8.7709 0 TD.00677	



# Debt Service Fund

## Summary of Debt Service Fund Budget

Description	2012-13 Actual	2013-14 Budget	2014-15 Budget	2013-14 To 2014-15 Change	
				Amount	%
<b>REVENUES</b>					
1100 Local Property Taxes	\$ 10,279,929	\$ 13,380,242	\$ 14,646,873	\$ 1,266,631	9.5%
1500 Timber Excise Tax	6,128	11,932	7,551	(4,381)	-36.7%
2300 Investment Earnings	18,534	20,000	20,000	-	-
3600 State Forests	16,635	-	-	-	-
5600 Qualified Bond Interest Credit	371,678	355,354	351,964	(3,390)	-1.0%
<b>TOTAL REVENUES</b>	<b>\$ 10,692,904</b>	<b>\$ 13,767,528</b>	<b>\$ 15,026,388</b>	<b>\$ 1,258,860</b>	<b>9.1%</b>
<b>EXPENDITURES</b>					
Bond Principal Payments	\$ 6,985,000	\$ 9,635,000	\$ 8,360,000	\$ (1,275,000)	-13.2%
Interest on Bonds	3,985,899	3,664,550	7,481,729	3,817,179	104.2%
Bond Transfer Fees	1,984	750,000	750,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,972,883</b>	<b>\$ 14,049,550</b>	<b>\$ 16,591,729</b>	<b>\$ 2,542,179</b>	<b>18.1%</b>
<b>OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (279,979)</b>	<b>\$ (282,022)</b>	<b>\$ (1,565,341)</b>	<b>\$ (1,283,319)</b>	<b>455.0%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,530,021</b>	<b>\$ 5,149,640</b>	<b>\$ 5,099,000</b>	<b>\$ (50,640)</b>	<b>-1.0%</b>
<b>ENDING FUND FUND BALANCE</b>	<b>\$ 5,250,042</b>	<b>\$ 4,867,618</b>	<b>\$ 3,533,659</b>	<b>\$ (1,333,959)</b>	<b>-27.4%</b>





# Associated Student Body Fund

## Summary of Associated Student Body Fund Budget

Description	2012-13	2013-14	2014-15	2013-14 To	
	Actual	Budget	Budget	2014-15 Change	Amount
					%
<b>REVENUES</b>					
1000 General Student Body	\$ 566,542	\$ 397,600	\$ 412,450	\$ 14,850	3.7%
2000 Athletics	287,703	217,200	235,900	18,700	8.6%
3000 Classes	26,383	54,600	64,700	10,100	18.5%
4000 Clubs	869,777	1,136,074	1,123,629	(12,445)	-1.1%
6000 Private Moneys	29,010	58,250	62,500	4,250	7.3%
<b>TOTAL REVENUES</b>	<b>\$ 1,779,415</b>	<b>\$ 1,863,724</b>	<b>\$ 1,899,179</b>	<b>\$ 35,455</b>	<b>1.9%</b>
<b>EXPENDITURES</b>					
1000 General Student Body	\$ 492,765	\$ 349,600	\$ 386,392	\$ 36,792	10.5%
2000 Athletics	362,646	308,075	338,825	30,750	10.0%
3000 Classes	23,049	51,950	62,200	10,250	19.7%
4000 Clubs	874,106	1,110,870	1,089,329	(21,541)	-1.9%
6000 Private Moneys	30,891	58,850	66,236	7,386	12.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,783,457</b>	<b>\$ 1,879,345</b>	<b>\$ 1,942,982</b>	<b>\$ 63,637</b>	<b>3.4%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (4,042)</b>	<b>\$ (15,621)</b>	<b>\$ (43,803)</b>	<b>\$ (28,182)</b>	<b>180.4%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 467,202</b>	<b>\$ 518,595</b>	<b>\$ 552,577</b>	<b>\$ 33,982</b>	<b>6.6%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 463,160</b>	<b>\$ 502,974</b>	<b>\$ 508,774</b>	<b>\$ 5,800</b>	<b>1.2%</b>

# Transportation Vehicle Fund

Description	2012-13 Actual	2013-14 Budget	2014-15 Budget	Amount	%
<b>REVENUES</b>					
2300 Investment Earnings	\$ 1,078	\$ 2,500	\$ <b>2,500</b>	\$ -	-
4499 State, Special Purpose	393,902	314,257	<b>315,516</b>	1,259	0.4%