

2015-2016 BUDGET REPORT



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Bellingham Public Schools Whatcom County Bellingham, Washington



VISION

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Ms. Isabel Meaker, Special Assistant to the Superintendent for Family Engagement
Ms. Kathryn Weilage, Director of Business Services
Ms. Liz Crocker, Accounting Supervisor

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Section I: Executive Summary

Executive Summary



Introduction

This document presents a summary of Bellingham Public School's budget for the fiscal year September 1, 2015 through August 31, 2016. 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.

Bellingham Public Schools is the largest of seven public school districts in Whatcom County. Approximately 11,000 students attend 14 elementary schools, 4 middle schools and 4 high schools. In addition, half of the elementary schools provide preschool and a post-high school program supports students with disabilities. Staffing consists of approximately 762 FTE (full-time equivalent) certificated staff and 410 FTE classified staff.

The budget is comprised of five funds: The General Fund, Capital Projects Fund, Debt Service Fund, Associated Student Body Fund and Transportation Vehicle 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 associated with each fund, as prescribed by state law.

Budget Summary

	General Fund	Capital Projects Fund	Debt Service Fund	Associated Student Body Fund	Transportation Vehicle Fund
Beginning Fund Balance	\$ 6,201,871	\$ 59,420,625	\$ 4,373,423	\$521,394	\$ 494,443
Revenues & Other Financing Sources	131,664,968	105,307,769	14,555,409	1,979,649	399,676
Expenditures & Other Financing Uses	(130,643,197)	(163,066,274)	(11,605,270)	(2,019,361)	(890,000)
Ending Fund Balance	\$ 7,223,642	\$ 1,662,120	\$ 7,323,562	\$ 481,682	\$ 4,119

Executive Summary

Budget Process and Highlights

Provide portables, as needed, at middle schools to support team teaching and class size reduction.

General Fund

Budget Process and Highlights (Continued)

General Fund

Enrollment (Continued)

Revenues

Total General Fund revenues for 2015-16 are budgeted at \$131,664,968, an increase of \$11,781,575 compared to 2014-15 budgeted revenues. This increase of 9.8% is primarily the result of increased State

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

Basic Education	\$ 76,538,773
Special Education	16,419,631
Vocational Education	2,615,400
Other Education	10,092,905
Community Services	433,500
Districtwide Support	17,511,060
Food Service	3,563,639
Transportation	3,468,289
Total Expenditures	\$130,643,197

Teaching Activities	\$ 77,475,111
Teaching Support	17,019,829
Support Services	18,778,544
School Administration	8,476,526
Central Administration	8,893,187
Total Expenditures	\$130,643,197

Certificated Salaries	\$ 59,702,147
Classified Salaries	20,113,788
Employee Benefits	30,394,044
Supplies and Materials	5,607,641
Purchased Services	14,236,117
Travel	256,424
Capital Outlay	333,036
Total Expenditures	\$130,643,197

General Fund

Ending Fund Balance

The total budgeted General Fund ending fund balance of \$7,223,642 represents 5.53% of expenditures and is comprised of *non-spendable funds* of \$502,478, *assigned funds* of \$1,482,432 and *unassigned funds* of \$5,238,732 (See page 31). The \$502,478 non-spendable funds includes amounts we are required to budget for inventory replacement of food service and oil supplies and pre-paid items. Non-spendable and

Capital Projects Fund

Other Funds and Financial Summary

Capital Projects Fund (Continued)

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, although funds remain in the Capital Projects fund for possible site acquisition in Sudden Valley.

Debt Service Fund

The Debt Service Fund accounts for resources accumulated to pay for the principal and interest on bonds

Associated Student Body (ASB) Fund

Transportation Vehicle Fund

Financial Information

Conclusion



Section II: Program & Departmental Budget Information

Buildings & Grounds

Program		Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures					
Supervision	- Salaries & Benefits	271,555	329,426	326,672	352,850
	- MSOC's	8,049	3,097	7,105	7,105
Grounds	- Salaries & Benefits	560,254	565,358	568,035	672,762
	- MSOC's	218,270	276,081	154,078	89,078
Operation of Buildings					
	- Salaries & Benefits	3,376,910	3,457,625	3,562,100	3,766,691
	- MSOC's	247,602	227,578	239,514	239,514
Maintenance	- Salaries & Benefits	716,852	714,494	857,091	904,628
	- MSOC's	651,853	764,931	472,378	797,378
Utilities		2,127,083	2,291,426	2,198,000	2,198,000
Building & Property Security		90,211	117,158	65,000	65,000
Total Expenditures		\$ 8,268,640	\$ 8,747,174	\$ 8,449,973	\$ 9,093,006
FTE					
Supervision & Office		3.750	4.000		

Career & Technical Education (CTE)

Career and Technical Education (CTE) in Bellingham Public Schools supports and guides all students as they explore and prepare for college and careers in the 21st century. CTE emphasizes real world, real life skills to connect students to academics and training th

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Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Revenues				
State: Minimum Voc Exps	1,859,083	1,863,996	2,025,920	2,181,659
DSHS Teen Parent	36,227	55,239	20,000	120,000
United Way	9,735	29,198	17,000	20,000
Daycare & Class Fees	14,672	11,460	-	30,000
Federal: Carl Perkins	56,511	69,398	56,511	60,000
Total Revenues	\$ 1,976,228	\$ 2,029,291	\$ 2,119,431	\$ 2,411,659
Expenditures				
Certificated Salaries	1,102,152	1,176,203	1,211,981	1,435,241
Classified Salaries	109,608	110,815	125,624	226,006
Employee Benefits	373,297	419,849	464,445	634,359
Running Start	135,569	125,641	141,768	122,922
MSOC's	193,303	119,576	124,102	156,872
Carl Perkins, Federal	56,511	69,398	56,511	60,000
Total Expenditures	\$ 1,970,441	\$ 2,021,482	\$ 2,124,431	\$ 2,635,400
District Contribution	\$ 5,787	\$ 7,809	\$ (5,000)	\$ (223,741)
FTE				
State Funded FTE	18.246	17.538	19.071	24.247
Carl Perkins, Federal	-	-	-	-
Total FTE	18.246	17.538	19.071	24.247

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. Staff facilitate opportunities for students, staff, families and the community to provide input and influence decisions. In addition, staff provide 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.

Program	Actual * 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures				
Communications & Community Relations				
- Salaries & Benefits **	446,713	451,002	478,784	537,785
- MSOC's	52,337	45,939	30,600	30,600
Communications Services	77,183	96,748	71,100	78,100
Total Expenditures	\$ 607,475	\$ 636,701	\$ 640,889	\$ 711,081
FTE				
C & CR Executive Director	1.000	1.000	1.000	0.900
Supervision & Office	4.545	4.000	4.000	4.000
Volunteer Coordinator	-	-	-	0.472
Total FTE	5.545	5.000	5.000	5.372

* 2012-13 Included reception and web administration

** Offset in part by Tech Levy

Curriculum, Instruction & Title IIA

Professional Development



The goal of the Department of Teaching & Learning (Curriculum and Title IIA Professional Development) is to increase student achievement and ensure that Bellingham students leave our schools with the knowledge and skills that they will need to live and work in an increasingly complex world. Staff provide research, recommendations, and information to assist in curriculum adoptions and educational planning. Training and professional development for staff supports employees in delivering quality education to our students. Staff analyze regular assessments of students to measure progress and the effectiveness of educational programs. The office also collaborates to help staff use assessment data to continually hone their ability to meet students' educational needs.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Revenues				
Federal: Title IIA	363,195	269,954	346,000	336,373
Total Revenues	\$ 363,195	\$ 269,954	\$ 346,000	\$ 336,373
Expenditures				
Curriculum Operating Budget	490,553	686,467	657,099	698,884
Math Adoption	-	-	855,500	-
Title II, Federal				
- Salaries & Benefits	290,563	191,890	54,452	62,676
- MSOC's and Indirects	72,632	78,064	291,548	259,274
Total Expenditures	\$ 853,748	\$ 956,421	\$ 1,858,599	\$ 1,020,834
District/Local Contribution	\$ (490,553)	\$ (686,467)	\$ (1,512,599)	\$ (684,461)
FTE				
Title II TOSA	0.600	0.500	0.500	0.500
Math TOSA	-	-	2.000	2.000
Total FTE	0.600	0.500	2.500	2.500



Early Childhood

A child's early years lays the foundation for future success. Through research, we have learned that the human brain develops the vast majority of its neurons that are most receptive to learning prior to a child's entry into school. The Bellingham Promise clearly calls out Early Childhood Education as a key strategy to ensure our student outcomes are fulfilled. *We invest in a strong early childhood (prenatal through third grade) program because its powerful long-term return for our students and our community.* In partnership with our community partners, special education, CTE, Title, curriculum, ELL, and family support services, Bellingham Public Schools is able to meet the needs of our youngest learners.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
GRADS (Embedded in CTE Budget)				
Revenues				
DSHS Teen Parent	36,227	55,239	20,000	120,000
United Way Grant	9,735	29,198	17,000	20,000
Daycare Fees	13,080	11,350	-	30,000
Total Revenues	\$ 59,042	\$ 95,787	\$ 37,000	\$ 170,000
Expenditures				
CTE Classroom	38,342	39,742	40,740	60,366
Daycare (including mileage)	94,863	108,248	126,158	279,443
Total Expenditures	\$ 133,206	\$ 147,989	\$ 166,898	\$ 339,809
Program Deficit Funded by State and District Contribution	\$ (74,164)	\$ (52,202)	\$ (129,898)	\$ (169,809)

EARLY CHILDHOOD

Expenditures				
Opportunity Council	-	120,000	180,000	180,000
WA Kids Support	-	-	30,000	27,480
Promise K Specialists	-	-	-	18,809
Early Childhood: Salaries & Benefits	-	37,280	60,454	70,400
Early Childhood: MSOCs	-	52,872	191,000	202,000
Total Expenditures	\$ -	\$ 210,152	\$ 461,454	\$ 498,689

Educational Technology



Technology and Innovation provides leadership and direction of IT programs, focusing on the effective implementation and structured refresh of infrastructure and client technologies, funded through general and levy funds. Responsibilities include shared management of library media centers; student information system management; and coordination of online learning. Library media centers support the integration of information and technical literacy and digital citizenship skills into instructional programs.

Technology and Innovation provides lifecycle management and support of all computer and network services. Staff are responsible for making sure these resources effectively support The Bellingham Promise. Staff support all computer, network, presentation, interactive technologies, as well as telephone systems. New this year, Teacher on Special Assignment (TOSA) staff, in close partnership with Library Media Specialists, will create, prepare, and lead structured professional development for classified and certificated staff focused on effective technology use in office and classroom venues. Delivery will be both in-person and using online digital tools.

The online learning budget funds fees and staff for Bellingham Virtual Learning programs. Income and expenses for the Graduation Alliance\credit recovery program flow through the Drop Out Re-Engagement budget.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures				
Alternative Learning Experience	240,683	270,899	280,408	188,087
Drop Out Re-Engagement	-	-	86,337	428,991
Learning Resources - Salary Costs *	231,238	189,965	470,898	443,517
- MSOC's	5,032	7,374	6,848	6,848
Libraries - Salary Costs *	1,717,744	1,829,321	1,939,639	2,113,404
- MSOC's	238,666	232,118	240,915	240,915
Computer/Network Services				
- Salary Costs *	1,177,240	1,377,071	1,393,148	1,396,574
- MSOC's	15,925	25,093	29,445	29,445
Software & Purchased Services *	953,459	792,157	975,611	975,611
Tech Replacement	37,948	54,404	30,000	55,000
Total Expenditures	\$ 4,617,935	\$ 4,778,402	\$ 5,453,249	\$ 5,878,392
FTE				
Executive Director of Technology	1.000	1.000	1.000	1.000
Tech TOSA's	-	-	2.000	2.000
Learning Resources	2.000	2.000	2.000	1.000
Librarians	17.123	19.226	20.165	20.828
Manager & Support	6.000	7.000	7.000	7.000
Network Technicians	7.000	9.000	9.000	10.000
Total FTE	33.123	38.226	41.165	41.828

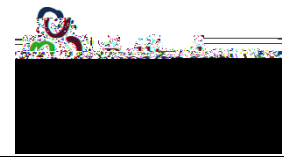
* Offset in full or part by Tech Levy



English Language Learners

Bellingham's ELL Program is dedicated to building capacity at the district, school, and classroom level to ensure that ELL students develop English language proficiency and content knowledge in an environment where linguistic and cultural assets are recognized as valuable resources that enhance learning. Our program mission is operationalized primarily through the work of 11 certificated ELL specialists whose role includes a combination of providing direct instructional support for ELL students and job-embedded, ongoing support for teachers in their implementation of effective instructional practices. In addition, ELL specialists serve as point people for ELL family engagement at the school level. Because of the significant increase in the number and needs of ELL students in our district over the last 4 years, and because of the increasing demand at the school level for ongoing, differentiated, 1:1 support for teachers' instructional practice, the budget below includes funding for additional FTE to support high school ELL students and staff learning.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Revenues				
Title III LEP, Federal Allocation	103,027	114,509	112,450	100,430
Transitional Bilingual, State	548,523	635,103	666,043	754,961
Migrant, Federal	49,559	62,020	42,200	30,458
Total Revenues	\$ 701,109	\$ 811,632	\$ 820,693	\$ 885,849
Expenditures				
Title III LEP, Federal				
- Salaries & Benefits	31,247	45,041	-	-
- MSOC's	71,781	69,468	112,450	100,430
Transitional Bilingual, State				
- Salaries & Benefits	1,185,066	1,238,220	1,284,824	1,520,397
- MSOC's	15,291	76,583	57,213	21,542
Migrant, Federal				
- Salaries & Benefits	43,369	52,610	19,479	29,881
- MSOC's	6,190	9,410	22,721	577
Total Expenditures	\$ 1,352,943	\$ 1,491,332	\$ 1,496,687	\$ 1,672,827
District Contribution	\$ (651,834)	\$ (679,700)	\$ (675,994)	\$ (786,978)
FTE				
Transitional Bilingual, State	14.356	14.110	14.563	16.202
Migrant, Federal	0.322	0.153	0.331	0.412
Total FTE	14.678	14.263	14.894	16.614



Family Engagement

The Special Assistant to the Superintendent for Family Engagement reports to the superintendent and is responsible for aligning the goals of family engagement to the Bellingham Promise.

The family engagement team is accountable for creating a culture of trust and partnership between Bellingham Public Schools staff, families and community at large. This collective commitment to the whole child aims to address access, opportunities and success for every student by engaging families in early childhood education all the way through high school and beyond.

The work is designed to provide support to staff in the areas of communication, translation, and cultural competency. The family engagement team supports efforts in every school to engage all families and students actively through phone calls, conferences, home visits and school events. The family engagement team provides information and daily communication opportunities to non-English speaking families and staff. Families are empowered to become active participants in their child's education by understanding the system and connecting to resources in the broader Bellingham community.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures				
Special Asst. Family Engagement				
- Salaries & Benefits	-	151,147	207,818	291,043
- MSOC's	-	10,533	18,000	18,000
Total Expenditures	\$ -	\$ 161,680	\$ 225,818	\$ 309,043
FTE				
Special Asst. Family Engagement	-	0.769	1.000	1.000
Support to Special Asst. Family Eng.	-	0.769	1.769	2.392
Total FTE	-	1.538	2.769	3.392

Family Partnership Program

Program					Budget 2015/16
Revenues					
Enrollment (Student FTE) Estimate 100 students = 80 FTE					80.00
Basic Ed Running Start Rate					\$ 5,755.84
State Funded					\$ 460,467
Expenditures	FTE	One Time Start Up	Ongoing Fixed Costs	Variable Costs	Total Costs
Teachers	3.0 FTE			281,836	281,836
Para Educators	10 Hours			45,392	



Family Support Services

Family Support Services covers programs responsible for student health and well-being. This includes student rights through compliance with the Office of Civil rights and Title IX, which guarantee equal access to programs. Attendance and BECCA compliance, drug and alcohol intervention, middle and high school counseling, homeless support programs, summer school, alternative programs (non-special education), and student safety are also coordinated by staff.

These programs supplement the regular education services provided by basic education funding and are paid for with funds from state and federal sources with specific regulations that guide their use.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures				
Homeless, Federal (MV)	12,995	15,130	13,124	13,434
Readiness to Learn, State (RTL)	48,931	-	-	-
Neglected & Delinquent, Federal	43,217	45,227	15,000	-
Juveniles in Adult Jail, State	1,965	-	50,000	50,000
Whatcom County Health	90,000	115,000	115,000	115,000
Family Services Office & Support	104,618	127,849	159,787	189,204
Interpretation & Translation Services	31,242	43,012	60,405	64,596
Counselors	2,147,283	2,374,802	3,192,761	3,419,955
Nurses	561,748	572,341	588,062	635,100
Visions	123,129	124,553	100,000	100,000
Homeport	123,149	127,797	125,000	129,500
ADA	74,098	78,970	74,500	116,579
Total Expenditures	\$ 3,362,375	\$ 3,624,681	\$ 4,493,639	\$ 4,833,368
FTE				
Homeless Support	1.131	1.169	1.349	1.349
Prevention Support	1.225	1.225	1.225	1.225
Family Services Office & Support	-	1.000	1.534	2.421
Interpretation & Translation Services	-	0.361	0.361	0.457
Counselors	24.854	27.310	35.455	37.262
Nurses	6.774	6.650	6.650	8.133
Total FTE	33.984	37.714	46.574	50.846

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 manages 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.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures				
Business Office including Payroll, Accounting & Purchasing				
- Salaries & Benefits	1,046,015	1,083,512	1,065,085	1,335,048
- MSOC's	57,073	40,631	43,903	45,403
Capital Facilities				
- Salaries & Benefits	179,365	209,160	285,107	323,358
- Planning Principal	-	22,019	75,841	75,519
- MSOC's	52,045	36,379	15,406	40,406
Print Shop - Salaries & Benefits	101,901	102,410	106,987	111,592
& Videoconf. - Print Shop Charges	(113,734)	(91,647)	(67,578)	(67,578)
- MSOC's	66,712	72,278	50,318	46,189
Warehouse - Salaries & Benefits	136,562	142,568	144,497	149,090
- MSOC's	9,112	12,374	4,899	4,899
Insurance	770,035	815,467	845,000	905,000
Motor Pool	-	24,291	100,000	213,000
Copier Flow Through	(86,605)	-	30,000	30,000
District Office Postage & Supplies	60,865	66,895	68,000	68,000
Total Expenditures	\$ 2,279,346	\$ 2,536,337	\$ 2,767,465	\$ 3,279,926
FTE				
Business Office	12.969	13.475	13.475	15.475
* Capital Facilities (inc. Planning Principal)	1.627	1.656	3.000	2.500
Print Shop & Videoconference	1.875	1.875	1.875	1.875
Warehouse	2.250	2.250	2.250	2.250
Total FTE	18.721	19.256	20.600	22.100

* Offset in full or part by Bond Proceeds

Food Services

Food Services is responsible to provide nutritious and affordable meals and to promote nutrition education. Every day on average, Food Services prepares and serves more than 6,000 low cost, nutritious meals for students at 23 locations in the district. Meals must be in compliance with the Child Nutrition

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Revenues				
Cash Sales and Local Rebates	1,046,023	1,012,033	1,151,418	1,126,418
State Reimbursement	61,681	53,589	54,472	54,848
Federal Reimbursement & USDA Commodities	2,236,260	2,222,920	2,164,477	2,164,477
Total Revenues	\$ 3,343,964	\$ 3,288,542	\$ 3,370,367	\$ 3,345,743
Expenditures				
Classified Salaries	1,225,128	1,271,281	1,339,214	1,409,269
Employee Benefits	679,705	699,248	846,774	878,343
Food Costs & Supplies	1,570,855	1,604,734	1,409,195	1,339,843
Catering Charges	(99,701)	(104,745)	(95,000)	(95,000)
MSOC's	22,964	16,999	17,184	31,184
Total Expenditures	\$ 3,398,951	\$ 3,487,517	\$ 3,517,367	\$ 3,563,639
District Contribution	\$ 54,987	\$ 198,975	\$ 147,000	\$ 217,896
FTE				
Supervision & Office	2.389	2.345	3.345	3.345
Food Services Staff	31.759	30.733	32.645	32.800
Total FTE	34.148	33.078	35.990	36.145

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Revenues				
State: Highly Capable (HCL)	99,851	104,255	104,247	109,500
Total Revenues	\$ 99,851	\$ 104,255	\$ 104,247	\$ 109,500
Expenditures				
Highly Capable Learners, State				
- Salaries & Benefits	150,347	225,246	250,135	251,477
- MSOC's	45,647	53,457	103,287	107,198
Total Expenditures	\$ 195,994	\$ 278,703	\$ 353,422	\$ 358,675
District Contribution	\$ (96,143)	\$ (174,448)	\$ (249,175)	\$ (249,175)



Human Resources

The Department of Human Resources is committed to providing excellent service to current and future staff. The department seeks to recruit, hire and retain highly qualified personnel to support The Bellingham Promise in delivering the highest quality education to our students.

The department is responsible for all aspects of hiring, including job postings, advertising, facilitation of selection processes, background checks, and data maintenance. Human Resources oversees labor relations, union negotiations, contract maintenance, and cost analysis. Staff develop and maintain salary schedules, conduct compensation and classification surveys, and take care of disciplinary and misconduct investigations. The department maintains personnel and employment records required by law, and develops districtwide budget and full-time equivalent (FTE) position control. The department also develops and maintains the districtwide substitute management system, and works with the payroll department on health benefits and leave implementation. Departmental staff serve as liaison for both the Employee Assistance Program and university work study programs.

Our department is responsible for the personnel/human resources needs of over 1,350 administrative, managerial, instructional, and support staff, over 1,000 temporary/substitute employees, and approximately 2,000 applicants each year. The department budget also holds certificated contingency full-time equivalent (FTE) for the upcoming school year. This FTE is held in a housekeeping account to be utilized to provide additional certificated staff needed based on enrollment and for program fluctuations.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures				
Human Resources Office				
- Salaries & Benefits	777,987	838,746	849,664	902,563
- MSOC's (inc. New EE Orientation)	81,788	72,986	72,126	72,614
Net Work Study Expenditures	32,375	18,773	42,000	42,000
Classified Supervision	-	-	5,000	5,000
Interviewing/Hep B/EAP	42,361	48,727	47,375	46,887
Total Expenditures	\$ 934,511	\$ 979,232	\$ 1,016,165	\$ 1,069,064
FTE				
Human Resources Administration	2.000	2.000	2.000	2.000
Contingency Certificated FTE	1.000	1.000	4.000	6.000
Supervision & Office	6.375	6.625	6.625	6.625
Total FTE	9.375	9.625	12.625	14.625

Research & Assessment

As part of the Department of Teaching and Learning, Research and Assessment shares responsibility for

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Expenditures				
Research & Assessment				
- Salaries & Benefits	238,927	258,597	257,244	302,534
- MSOC's	2,942	4,005	4,000	4,700
Support of State Assessment Administration	-	8,287	22,000	22,000
Measurement of Academic Progress (MAP) Testing	63,950	65,678	66,000	66,000
Total Expenditures	\$ 305,819	\$ 336,567	\$ 349,244	\$ 395,234
FTE				
Research & Assessment	2.640	2.747	2.747	3.000
Total FTE	2.640	2.747	2.747	3.000

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.

Using a policy governance model and adherence to the district's strategic plan, The Bellingham Promise, the board of directors focuses on out

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Board of Directors				
Expenditures				
Purchased Services	6,781	17,286	17,000	17,500
Legal Fees *	97,161	88,729	135,000	110,000
Audit Fees *	33,433	27,530	35,000	35,000
Election Costs *	103,691	18,621	140,000	140,000
District Dues	21,410	22,096	21,000	21,000
Travel and Meeting Expenses	8,344	4,080	7,000	6,500
Supplies	922	3,422	1,000	1,000
Total Expenditures	\$ 271,742	\$ 181,764	\$ 356,000	\$ 331,000

*** Non-Discretionary Expenditures**

Special Education

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Revenues				
Federal: IDEA & Sec 619				
Federal Allocation	2,188,203	2,120,457	2,081,292	2,127,061
Carryover from Prior Year	13,776	172,307	-	-
Federal Safety Net	46,101	7,801	-	-
State: Special Education				
State Allocation	8,772,739	9,576,609	9,821,752	11,207,460
Misc. Local/State Revenue	286,667	224,056	84,961	164,743
Total Revenues	11,307,486			

Superintendent

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Superintendent's Office				
Expenditures				
Certificated Salaries	231,686	275,298	303,047	266,917
Classified Salaries	75,595	59,901	56,774	65,004
Employee Benefits	57,949	68,782	86,651	89,060
BPS Foundation	25,000	20,000	20,000	15,000
MSOC's	76,830	74,660	68,300	63,300
Total Expenditures	467,060	498,641	534,772	499,281

Teaching & Learning

Actual Actual Budget Budget

Technology Levy

Actual	Actual	Budget	Budget
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Title I & Learning Assistance (LAP)

	Actual	Actual	Budget	Budget
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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.

Program	Actual 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16
Revenues				
State Funding Formula	1,900,285	2,363,553	3,023,749	3,163,530
Insurance Proceeds	183	1,808	30,000	30,000
Total Revenues	\$ 1,900,468	\$ 2,365,361	\$ 3,053,749	\$ 3,193,530
Expenditures				
Classified Salaries	1,655,924	1,723,091	1,888,604	2,010,532
Employee Benefits	738,080	788,676	916,802	965,080
Diesel	382,041	378,516	395,000	360,000
Field Trip Charges	(166,012)	(183,735)	(170,000)	(170,000)
MSOC's	267,809	295,188	267,677	302,677
Total Expenditures	\$ 2,877,842	\$ 3,001,736	\$ 3,298,083	\$ 3,468,289
District Contribution	\$ 977,374	\$ 636,375	\$ 244,334	\$ 274,759
FTE				
Supervision & Office	4.713	4.662	5.147	5.235
Vehicle Maintenance	2.865	3.000	3.408	3.446
Bus Drivers	25.101	24.178	27.927	28.066
Total FTE	32.679	31.840	36.482	36.747

Section III:

Analytical Information

General Fund

Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
REVENUES					
1000 Local Taxes	\$ 27,571,753	\$ 29,061,716	\$ 31,018,413	\$ 1,956,697	6.7%
2000 Local Support Nontax	4,698,254	4,713,416	5,113,966	400,550	8.5%
3000 State, General Purpose	57,855,398	60,519,067	67,984,871	7,465,804	12.3%
4000 State, Special Purpose	13,800,213	14,705,379	16,211,820	1,506,441	10.2%
5000 Federal, General Purpose	199,494	300,000	300,000	-	-
6000 Federal, Special Purpose	6,840,470	8,982,549	9,324,850	342,301	3.8%
7000 Revenues from Other School Dists	106,084	84,961	164,743	79,782	93.9%
8000 Revenues from Other Entities	280,861	283,000	313,000	30,000	10.6%
9000 Other Financing Sources	1,063,040	1,233,305	1,233,305	-	-
TOTAL REVENUES	\$ 112,415,567	\$ 119,883,393	\$ 131,664,968	\$ 11,781,575	9.8%
EXPENDITURES					
00 Regular Instruction	\$ 65,072,023	\$ 70,585,643	\$ 76,538,773	\$ 5,953,130	8.4%
20 Special Education Instruction	14,291,519	14,890,301	16,419,631	1,529,330	10.3%
30 Vocational Education Instruction	1,992,284	2,107,431	2,615,400	507,969	24.1%
50&6 SJ1.554 0 TD.0058 T43U4595ensatorynstruction		.7(7653 (5)-5.7(470)T18.4482177TD-.0005 Tc(			-7292.7(1,-)
519,-2.8(400)BJ1.554 464D.0053 Tc0 T(w		)TjTT4 1 Tf9.1242 0 TD-.0005 Tc(16,-)5.8(419,-)J2.29775J2.308898 TD-.053 Tc(			)TjTT6

General Fund

Revenues

Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
1000 LOCAL TAXES					
1100 Local Property Tax	\$ 27,563,211	\$ 29,054,020	\$ 31,010,157	\$ 1,956,137	6.7%
1500 Timber Excise Tax	8,542	7,696	8,256	560	7.3%
TOTAL LOCAL TAXES	\$ 27,571,753	\$ 29,061,716	\$ 31,018,413	\$ 1,956,697	6.7%
2000 LOCAL SUPPORT NONTAX					
2100 Tuitions and Fees, Unassigned	\$ 500,533	\$ 223,912	\$ 214,635	\$ (9,277)	-4.1%
2200 Sales of Goods, Supplies & Serv	37,693	65,059	53,059	(12,000)	-18.4%
2289 Other Community Services	73,751	100,000	100,000	-	-
2298 School Food Services	1,003,551	1,141,418	1,116,418	(25,000)	-2.2%
2300 Investment Earnings	41,944	20,000	20,000	-	-
2500 Gifts, Grants and Donations	242,321	170,000	170,000	-	-
2600 Fines and Damages	11,422	8,000	8,000	-	-
2700 Rentals and Leases	137,301	96,000	96,000	-	-
2800 Insurance Recoveries	1,808	30,000	30,000	-	-
2900 Local Nontax, Unassigned	2,569,229	2,789,027	3,249,854	460,827	



General Fund

Revenues (Cont'd)

2013-14	2014-15	2015-16	2014-15 To 2015-16 Change
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General Fund

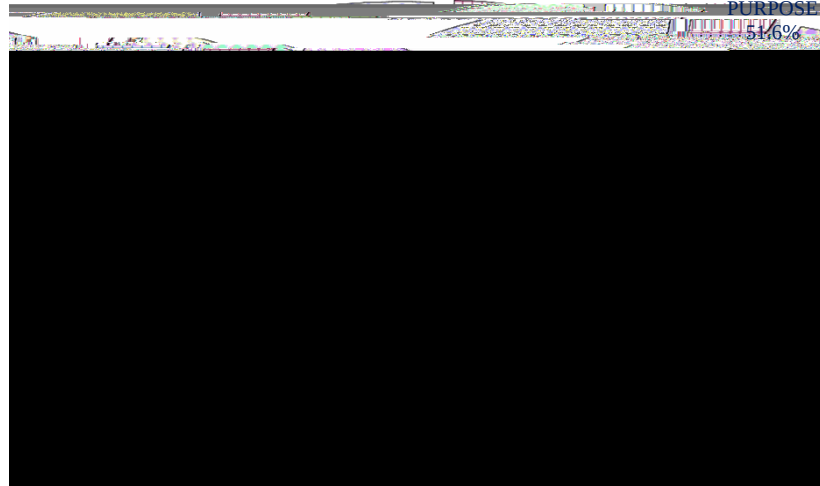
2015-2016 Budgeted Revenue

TOTAL LOCAL TAXES
23.6%

TOTAL LOCAL
SUPPORT NONTAX
3.9%

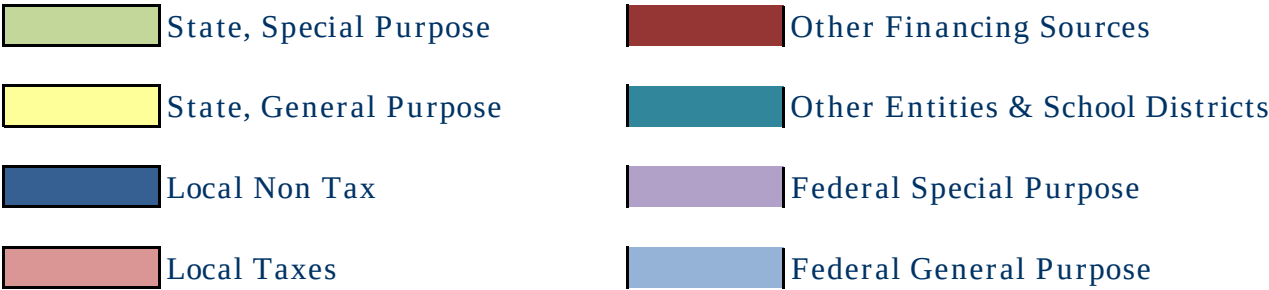
TOTAL STATE, GENERAL

PURPOSE
51.6%



General Fund

3 Year Revenue Comparison



General Fund

Program	Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
01	Basic Education	\$ 64,801,124	\$ 70,218,898	\$ 75,921,695	\$ 5,702,797	8.1%
02	Alternative Learning Experience	270,899	280,408	188,087	(92,321)	-32.9%
03	Dropout Re-Engagement	-	86,337	428,991	342,654	396.9%
21	Special Ed, Supplemental, State	11,656,240	12,396,556	13,735,407	1,338,851	10.8%
22	Special Ed, Birth to 2	449,535	518,898	648,370	129,472	25.0%
24	Special Ed, Supplemental, Fedl	2,185,744	1,974,847	2,035,854	61,007	3.1%
31	Vocational, Basic, State	1,837,099	1,949,020	2,459,867	510,847	26.2%
34	MS Career and Tech Ed, State	85,787	101,900			42,200

General Fund

Activity	Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
11	Board Of Directors	\$ 181,764	\$ 321,000	\$ 331,000	\$ 10,000	3.1%
12	Superintendent's Office	700,131	685,610	552,281	(133,329)	-19.4%
13	Business Office	1,133,486	1,193,502	1,393,951	200,449	16.8%
14	Human Resources	960,459	933,150	1,022,064	88,914	9.5%
15	Public Relations	663,791	647,778	717,158	69,380	10.7%
21	Supervision - Instruction	2,627,864	3,188,241	3,328,035	139,794	4.4%
22	Learning Resources	2,191,310	2,268,567	2,375,419	106,852	4.7%
23	Principal's Office	6,770,327	7,138,307	8,476,526	1,338,219	18.7%
24	Guidance & Counseling	3,233,974	3,721,969	3,881,839	159,870	4.3%
25	Pupil Management & Safety	1,023,873	1,196,010	1,541,130	345,120	28.9%
26	Health/Related Services	3,242,145	3,506,625	3,801,958	295,333	8.4%
27	Teaching	64,578,897	69,947,533	75,371,387	5,423,854	7.8%
28	Extracurricular	1,888,148	1,941,654	2,103,724	162,070	8.3%
31	Instructional Professional Development	2,103,724	2,455,910	2,455,910	352,186	16.7%
		103,724,559	109,948,533	116,562,290	6,562,290	6.0%
		FD-0614	FD-0614	FD-0614	FD-0614	FD-0614
		TD-0005	TD-0005	TD-0005	TD-0005	TD-0005
		Td-117	Td-117	Td-117	Td-117	Td-117
		5,863	5,863	5,863	5,863	5,863



General Fund

Expenditures By Category of Activity

		2013-14		2014-15		2015-16		2014-15 To	
Activity	Description	Actual		Budget		Budget		2015-16 Change	
								Amount	%
TEACHING ACTIVITIES									
27	Teaching	\$	64,578,897	\$	69,947,533	75,371,387	\$	5,423,854	7.8%
28	Extracurricular		1,888,148		1,941,654	2,103,724		162,070	8.3%
	Total Teaching Activities	\$	66,467,045	\$	71,889,187	77,475,111	\$	5,585,924	7.8%
	% to Total		60.04%		59.76%	59.30%		-0.46%	
TEACHING SUPPORT									
22	Learning Resources	\$	2,191,310	\$	2,268,567	2,375,419	\$	106,852	4.7%
24	Guidance & Counseling		3,233,974		3,721,969	3,881,839		159,870	4.3%
25	Pupil Management & Safety		1,023,873		1,196,010	1,541,130		345,120	28.9%
26	Health/Related Services		3,242,145		3,506,625	3,801,958		295,333	8.4%
31	Instructional Professional Dev.		2,815,851		3,330,823	5,036,193		1,705,370	51.2%
33	Curriculum		-		1,151,486	383,290		(768,196)	-66.7%
	Total Teaching Support	\$	12,507,153	\$	15,175,480	17,019,829	\$	1,844,349	12.2%
	% to Total		11.30%		12.62%	13.03%		0.41%	
TOTAL TEACHING & SUPPORT		\$	78,974,198	\$	87,064,667	94,494,940	\$	7,430,273	8.5%
	% to Total		71.34%		72.38%	72.33%		-0.05%	
CENTRAL ADMINISTRATION									
11	Board Of Directors	\$	181,764	\$	321,000	331,000	\$	10,000	3.1%
12	Superintendent's Office		700,131		685,610	552,281		(133,329)	-19.4%
13	Business Office		1,133,486		1,193,502	1,393,951		200,449	16.8%
14	Human Resources		960,459		933,150	1,022,064		88,914	9.5%
15	Public Relations		663,791		647,778	717,158		69,380	10.7%
21	Supervision - Instruction		2,627,864		3,188,241	3,328,035		139,794	4.4%
41	Supervision - Nutrition Svcs		194,507		283,086	304,987		21,901	7.7%
51	Supervision - Transportation		446,172		489,741	519,992		30,251	6.2%
61	Supervision - Maint & Oper		435,449		531,452	723,719		192,267	36.2%
	Total Central Administration	\$	7,343,623	\$	8,273,560	8,893,187	\$	619,627	7.5%
	% to Total		6.63%		6.88%	6.81%		-0.07%	
BUILDING ADMINISTRATION									
23	Principal's Office	\$	6,770,327	\$	7,138,307	8,476,526	\$	1,338,219	18.7%
	% to Total		6.12%		5.93%	6.49%		0.55%	
TOTAL ADMINISTRATION		\$	14,113,950	\$	15,411,867	17,369,713	\$	1,957,846	12.7%
	% to Total		12.75%		12.81%	13.30%		0.48%	

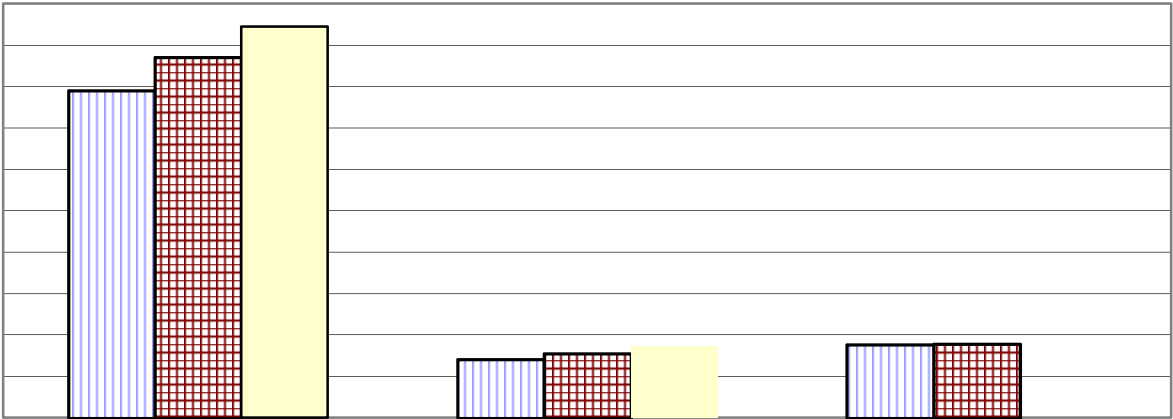


General Fund

Expenditures By Category of Activity

Activity	Description	2013-14		2014-15		2015-16		2014-15 To 2015-16 Change	
			Actual		Budget		Budget	Amount	%
SUPPORT SERVICES									
42	Food - Nutrition Services	\$	1,525,722	\$	1,311,015	\$	1,241,663	\$	(69,352) -5.3%
44	Operations - Nutrition Services		1,972,249		2,113,266		2,206,989		93,723 4.4%
49	Transfers - Nutrition Services		(104,745)		(95,000)		(95,000)		- -
52	Operations - Transportation		2,253,273		2,466,479		2,547,639		81,160 3.3%

General Fund



2015-16 Budgeted Expenditures by Category of Activity



General Fund

Expenditures By Object

Object	Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
0	Debit Transfers	\$ 582,909	\$ 535,116	\$ 535,116	\$ -	-
1	Credit Transfers	(582,909)	(535,116)	(535,116)	-	-
2	Certificated Salaries	52,282,807	55,189,303	59,702,147	4,512,844	8.2%
3	Classified Salaries	17,953,868	18,226,742	20,113,788	1,887,046	10.4%
4	Employee Benefits & Taxes	24,557,738	26,533,526	30,394,044	3,860,518	14.5%
5	Supplies & Instr Resources	5,472,518	6,005,658	5,607,641	(398,017)	-6.6%
7	Purchased Services	10,118,417	13,861,165	14,236,117	374,952	2.7%
8	Travel	270,298	260,134	256,424	(3,710)	-1.4%
9	Capital Outlay	52,220	216,036	333,036	117,000	54.2%
TOTAL EXPENDITURES		\$ 110,707,866	\$ 120,292,564	\$ 130,643,197	\$ 10,350,633	8.6%



General Fund

Employee Benefits & Taxes



Classified Salaries



Certificated Salaries



Capital Outlay



Travel



Purchased Services



Supplies



General Fund

Certificated Staff

Prog/SubPr	Description	2013-14 Actual FTE	2014-15 Budget FTE	2015-16 Budget FTE	2014-15 to 2015-16 Change
01 01	Full Time Kindergarten	18.000	7.000	10.599	3.599
01 02	Elementary Basic Ed	210.152	216.160	225.978	9.818
01 03	Middle School Basic Ed	101.718	105.458	113.252	7.794
01 04	High School Basic Ed	124.523	126.800	126.993	.193
01 07	Libraries	17.370	20.170	19.970	-.200
01 08	Early Childhood		.500	.700	.200
01 17	Family Partnership Program		3.000	4.000	1.000
01 40	Educational Options	.600	.600		



General Fund

Certificated Staff

Prog/SubPr	Description	2013-14	2014-15	2015-16	2014-15
		Actual FTE	Budget FTE	Budget FTE	to 2015-16 Change
24 70	Speech Lang Path, Spec Ed Fed	1.000	1.000	1.000	
24 71	Lifeskills, Spec Ed Fed	3.100	3.100	2.880	-.220
24 72	Psychologists, Spec Ed Fed	4.300	4.700	5.600	.900
24 73	Resource Room, Spec Ed Fed	2.088	2.088	2.000	-.088
24 74	Deaf/Hearing Imp, Spec Ed Fed	1.000	1.000	.600	-.400
24 75	EDBD, Spec Ed Fed	1.000	1.000	1.000	



General Fund

Certificated Staff

Prog/SubPr	Description	2013-14 Actual FTE	2014-15 Budget FTE	2015-16 Budget FTE	2014-15 to 2015-16 Change
52	SCHOOL IMPROVEMENT, FEDERAL	.500	.500	.500	
55 00	Learning Assistance Prog	.900	.500	1.050	.550
55 01	L.A.P., FDK Program		10.000	11.000	1.000
55 02	L.A.P., KIDs Program	4.101	6.900	6.500	-.400
55 03	L.A.P., Middle School	4.200			
55 04	L.A.P., High School	2.481			
55	LEARNING ASSISTANCE, STATE	11.682	17.400	18.550	1.150
64	LIMITED ENGLISH PROFICIENCY				
65	TRANSITIONAL BILINGUAL, STATE	11.600	12.000	13.400	1.400
74	HIGHLY CAPABLE	1.000	2.200	2.200	
79 06	Reimbursed BEA/Uniserv Rep	1.000	1.000	1.000	

General Fund

Classified Staff

Prog/SubPr	Description	2013-14 Actual FTE	2014-15 Budget FTE	2015-16 Budget FTE	2014-15 to 2015-16 Change
01 02	Elementary Basic Ed	19.368	20.645	19.648	-.997
01 03	Middle School Basic Ed	7.334	6.838	7.241	.403
01 04	High School Basic Ed	9.316	9.730	9.799	.069
01 57	Deputy Supt, Teaching & Learning	2.390	3.445	3.340	-.105
				.534	.427
01 68	Health Services	.650	.650	1.133	



General Fund

Classified Staff

Prog/SubPr	Description	2013-14 Actual FTE	2014-15 Budget FTE	2015-16 Budget FTE	2014-15 to 2015-16 Change
31 51	Administration, Voc Ed	1.327	1.327	1.327	
31 65	Home & Family Life, Voc Ed	1.061	1.670		-1.670
31 66	Grads, Voc Ed			4.361	4.361
31	VOCATIONAL, BASIC, STATE	2.388	2.997	5.688	2.691
38	VOCATIONAL, FEDERAL				
51 00	Disadvantaged	2.165	2.412	2.840	.428
51 12	Disadvantaged, Parent Activities	.120	.120	.120	
51 69	Disadvantaged, Homeless Children	.356	.180	.175	-.005
51	DISADVANTAGED, FEDERAL	2.641	2.712	3.135	.423
52	SCHOOL IMPROVEMENT, FEDERAL			1.000	1.000
53	MIGRANT, FEDERAL	.153	.331	.412	.081
55	LEARNING ASSISTANCE, STATE	1.972	1.587	1.928	.341
65	TRANSITIONAL BILINGUAL, STATE	2.510	2.564	2.802	.238
74	HIGHLY CAPABLE		.213	.213	
79 59	Whatcom Health Funding	.831	.831	.831	
79 63	Dist Clock Hours Program	.214	.214	.214	
79	INTSTRUCTIONAL PROGR, OTHER	1.045	1.045	1.045	
97 00	District-Wide Support	104.423	116.556	123.203	6.647
97 40	Superintendent's Office	1.000	1.000	1.000	
97 41	Human Resources	6.625	6.625	6.625	
97 42	Communications	7.500	6.500	6.872	.372
97 43	Planning & Operations	1.000	2.000	1.500	-.500
97 46	Communications & Publications	.250	.250	.250	
97	DISTRICTWIDE SUPPORT	120.798	132.931	139.450	6.519
98	FOOD SERVICES	33.079	35.991	36.146	.155
99	PUPIL TRANSPORTATION	31.840	36.482	36.747	.265
TOTAL CLASSIFIED STAFF		357.325	389.036	410.285	20.249

General Fund

	Actual	Actual	Actual	Projected	Budget	
GRADE LEVEL	2011-12	2012-13	2013-14	2014-15	2015-16	
Kindergarten (0.5 FTE/Student)	405.0	382.0	437.0	400.0	398.0	
400.0					8-66-728nc941TTJ2(T	
		Second		784.0	844.0	
		Third		802.0	802.0	
		Fourth		772.0	801.0	
		Fifth		811.0	767.0	
		ELEMENTARY		4,406.0	4,427.0	4
		Sixth		803.0	835.0	
		Seventh		829.0	820.0	
		Eighth		786.0	842.0	
		MIDDLE SCHOOL		2,418.0	2,497.0	2
		Ninth		880.0	927.0	
		Tenth		905.8	938.0	

General Fund

Program Number(s)	Description	Revenues	Expenditures	Use of Local Funds
01/2,31,34, 79,89,97	Basic Education	\$ 71,911,748	\$ 97,494,693	\$ (25,582,945)
21,22,24	Special Education, State & Federal	13,499,264	16,419,631	(2,920,367)
38	Vocational, Federal	60,000	60,000	-
52	V(22,)18c0T984952Voo(l)-154(l)22(,)222(l)22(,gl)22(, Ac)326sst7(t)-2(a)104(t)-2(e)326(&)114(F)117(e			



General Fund

Net Resources Report

Non-Program Distinct Revenues & Transfers 2013-14 Actual, 2014-15 Budget, 2015-16 Budget

	Account Number	2013-14 Actual	2014-15 Budget	2015-16 Budget
LOCAL REVENUES AVAILABLE TO SUPPORT PROGRAMS				
Property Taxes	1000's	\$ 27,571,753	\$ 29,061,716	\$ 31,018,413
Investment Earnings	2300	41,944	20,000	20,000
Available for Allocation		\$ 27,613,697	\$ 29,081,716	\$ 31,038,413
Transfers to Other Funds				
Transfer to Capital Projects Fund		\$ -	\$ -	\$ -
Transfer to Transportation Fund		-	-	-
		\$ -	\$ -	\$ -
NET AVAILABLE TO SUPPORT PROGRAM		\$ 27,613,697	\$ 29,081,716	\$ 31,038,413
SUMMARY OF USES OF LOCAL REVENUES AND FUND BALANCE				
Basic Education		\$ (22,268,886)	\$ (25,322,110)	\$ (25,582,945)
Food & Nutrition Services		(198,975)	(147,000)	(217,896)
Pupil Transportation		(636,375)	(244,334)	(274,759)
State Categorical Programs		(3,007,530)	(4,011,107)	(4,153,124)
Federal Categorical Programs		205,770	233,664	212,082
TOTAL USES		\$ (25,905,996)	\$ (29,490,887)	\$ (30,016,642)
INCREASE (REDUCTION) FUND BALANCE		\$ 1,707,701	\$ (409,171)	\$ 1,021,771



General Fund

Net Resources Report

Basic Education Programs

2013-14 Actual, 2014-15 Budget, 2015-16 Budget

	Account Number	2013-14 Actual	2014-15 Budget	2015-16 Budget
BASIC EDUCATION REVENUES:				
Misc. Local Support NonTax	MISC 2'S	\$ 3,640,661	\$ 3,511,998	\$ 3,937,548
Insurance Proceeds	2800	1,808	-	-
Apportionment	3100	56,161,052	58,834,154	65,992,895
State Forests	3600	4,159	5,000	5,000
Truancy	4158	26,071	-	-
Federal Forest	5500	199,494	300,000	300,000
Federal Community Services	6189	22,545	10,000	10,000
Revenues Other Districts/Entities	various	336,100	303,000	433,000
CPF Technology Transfers	9900	1,042,619	1,228,305	1,228,305
Other Financing Sources	9300	20,421	5,000	5,000
TOTAL BASIC EDUCATION REVENUES		\$ 61,454,930	\$ 64,197,457	\$ 71,911,748
BASIC EDUCATION EXPENDITURES:				
Basic Education	01	\$ 64,801,124	\$ 70,218,898	\$ 75,921,695
Alternative Learning Experince	02	270,899	280,408	188,087
Drop Out Re-Engagement	03	-	86,337	428,991
Vocational Education	31	1,837,099	1,949,020	2,459,867
Middle School Vocational Education	34	85,787	101,900	95,533
Other Instructional Programs	79	561,664	413,490	455,960
Community Services	89	405,808	428,500	433,500
Districtwide Services	97	15,761,435	16,041,014	17,511,060
TOTAL BASIC EDUCATION EXPENDITURES		\$ 83,723,816	\$ 89,519,567	\$ 97,494,693
SHORTFALL IN BASIC EDUCATION FUNDING		\$ (22,268,886)	\$ (25,322,110)	\$ (25,582,945)



General Fund

Net Resources Report

Food Service and Transportation Programs 2013-14 Actual, 2014-15 Budget, 2015-16 Budget

	Account Number	2013-14 Actual	2014-15 Budget	2015-16 Budget
FOOD & NUTRITION SERVICES				
REVENUES:				
Cash Sales & Rebates	2298/misc	\$ 1,012,033	\$ 1,151,418	1,126.4(s.8)



General Fund

Net Resources Report

State Categorical Programs 2013-14 Actual, 2014-15 Budget, 2015-16 Budget

	Account Number	2013-14 Actual	2014-15 Budget	2015-16 Budget
SPECIAL ED, STATE				
General Apportionment	3121	\$ 1,690,187	\$ 1,679,913	\$ 1,986,976
State Funding	4121	7,510,262	7,622,941	8,572,114
Medicaid	6321	16,572	-	-
Revenue from Other Districts	7121	106,084	84,961	164,743
Total Special Ed Revenues		\$ 9,323,105	\$ 9,387,815	\$ 10,723,833
Direct Expenditures	21	11,656,240	12,396,556	13,735,407



General Fund

Net Resources Report

State Categorical Programs

2013-14 Actual, 2014-15 Budget, 2015-16 Budget

Account Number	2013-14 Actual	2014-15 Budget	2015-16 Budget
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General Fund

Net Resources Report

Federal Categorical Programs 2013-14 Actual, 2014-15 Budget, 2015-16 Budget

	Account Number	2013-14 Actual	2014-15 Budget	2015-16 Budget
SPECIAL ED, SUPPL, FEDERAL				
Federal Funding	6124	\$ 2,296,166	\$ 2,081,292	\$ 2,127,061
Direct Expenditures	24	2,185,744	1,974,847	2,035,854
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 110,422	\$ 106,445	\$ 91,207
VOCATIONAL, FEDERAL				
Federal Funding	6138	\$ 69,398	\$ 56,511	\$ 60,000
Direct Expenditures	38	69,398	56,511	60,000
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -
DISADVANTAGED, FEDERAL				
Federal Funding	6151	\$ 1,766,386	\$ 2,169,619	\$ 2,224,030
Direct Expenditures	51	1,684,064	2,060,096	2,129,242
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 82,322	\$ 109,523	\$ 94,788
SCHOOL IMPROVEMENT, FEDERAL				
Federal Funding	6152	\$ 269,954	\$ 346,000	\$ 608,394
Direct Expenditures	52	256,928	328,304	582,307
Surplus (Shortfall) <i>Indirect Expenditures</i>		\$ 13,026	\$ 17,696	\$ 26,087



General Fund

Net Resources Report

Federal Categorical Programs 2013-14 Actual, 2014-15 Budget, 2015-16 Budget

	Account Number	2013-14 Actual	2014-15 Budget	2015-16 Budget
MIGRANT, FEDERAL, ED				
Federal Funding	6153	\$ 62,020	\$ 42,200	\$ 30,458
Direct Expenditures	53	62,020	42,200	30,458
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -
OTHER INSTRUCTIONAL PROG				
Federal Funding	various	\$ 114,509	\$ 2,112,450	\$ 2,100,430
Limited English Proficiency	64	114,509	112,450	100,430
Grant Contingency	79	-	2,000,000	2,000,000
Direct Expenditures		\$ 114,509	\$ 2,112,450	\$ 2,100,430
Surplus (Shortfall) in Funding		\$ -	\$ -	\$ -
SUMMARY TOTAL FEDERAL CATEGORICAL PROGRAMS:				
TOTAL REVENUES		\$ 4,578,433	\$ 6,808,072	\$ 7,150,373
TOTAL DIRECT EXPENDITURES		4,372,663	6,574,408	6,938,291
TOTAL SURPLUS (SHORTFALL) IN FUNDING		\$ 205,770	\$ 233,664	\$ 212,082

Capital Projects Fund

Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
REVENUES					
1100 Local Property Taxes	\$ 6,141,193	\$ 6,684,751	\$ 6,685,494	\$ 743	0.0%
1500 Timber Excise Tax	3,751	3,566	3,491	(75)	-2.1%
2300 Investment Earnings	233,269	254,596	183,784	(70,812)	-27.8%
2900 Impact Fees	330,267	100,000	100,000	-	-
3000 State Forests	903	-	-	-	-
4130 State Matching, Paid Direct to Districts	-	2,600,000	3,000,000	400,000	15.4%
9100 Sale of Bonds	64,943,750	95,335,000	95,335,000	-	-
TOTAL REVENUES	\$ 71,653,133	\$ 104,977,913	\$ 105,307,769	\$ 329,856	0.3%
EXPENDITURES					
10 Sites	\$ 138,004	\$ 5,649,280	\$ 5,649,280	\$ -	-
20 Buildings	12,729,054	156,316,562	150,173,238	(6,143,324)	-3.9%
30 Equipment	5,027,559	5,426,982	5,903,056	476,074	8.8%
40 Energy	78,715	-	-	-	-
60 Bond Issuance Expenditures	297,471	112,395	112,395	-	-
TOTAL EXPENDITURES	\$ 18,270,803	\$ 167,505,219	\$ 161,837,969	\$ (5,667,250)	-3.4%
OTHER FINANCING USES	\$ 1,042,619	\$ 1,228,305	\$ 1,228,305	\$ -	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ 52,339,711	\$ (63,755,611)	\$ (57,758,505)	\$ 5,997,106	-9.4%

Debt Service Fund

Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
REVENUES					
1100 Local Property Taxes	\$ 12,787,088	\$ 14,646,873	\$ 14,189,732	\$ (457,141)	-3.1%
1500 Timber Excise Tax	7,583	7,551	7,421	(130)	-1.7%
2300 Investment Earnings	21,167	20,000	20,000	-	-
3600 State Forests	1,799	1,500	1,100	(299)	-16.6%

Debt Service Fund

Amount of	Estimated Amount Outstanding	2015-16 Principal	Estimated Amount Outstanding
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Transportation Vehicle Fund

Description	2013-14 Actual	2014-15 Budget	2015-16 Budget	Amount	%
REVENUES					
2300 Investment Earnings	\$ 2,003	\$ 2,500	\$ 2,500	\$ -	-
4499 State, Special Purpose	315,704	315,516	397,176	81,660	25.9%
9300 Sale of Equipment	5,298	-	-	-	-
TOTAL REVENUES	\$ 323,005	\$ 318,016	\$ 399,676	\$ 81,660	25.7%
EXPENDITURES					
Act 57 Cash Purchases/Rebuilding of Transportation Equipment	215,418	1,093,500	890,000	(203,500)	-18.6%
TOTAL EXPENDITURES	\$ 215,418	\$ 1,093,500	\$ 890,000	\$ (203,500)	-18.6%
OPERATING EXPENSES					
5.8(500)0BE4720.334RANSFERS OUT4(21378.2382 00 TD.0053 Tc0 Tkw					
)TjTT4 1 Tf11.1222 0 TD0 Tc(-)Tj					