
2020-21 Citizen's Guide to the District's Budget



Edmonds
SCHOOL DISTRICT

Each student learning, every day!

Edmonds School District No. 15
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Lynnwood, Washington 98036-7400
www.edmonds.wednet.edu

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**EDMONDS SCHOOL DISTRICT NO. 15
OFFICE OF THE SUPERINTENDENT**

Dear Edmonds School District community members,

With the COVID-19 pandemic closing our school buildings, as well as causing challenges and heartache for many of our families, this year's budget has also felt a hard hit from the pandemic. Despite what we are dealing with, we remain committed to being as transparent as possible with our community's resources.

Enclosed you will find the Edmonds School District's 2020-21 Citizen's Guide to the budget. We appreciate you taking the time to learn more about how our schools are funded and to understand the financial challenges we are facing during these unprecedented times of a worldwide pandemic.

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

The Edmonds School District is audited annually by the State Auditor's Office and we have a long-standing history of excellent audits.

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

We appreciate your continued support for our number one priority, the students in our community.

Respectfully,

A handwritten signature in blue ink, appearing to read "Gustavo Balderas".

Dr. Gustavo Balderas
Superintendent

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OVERVIEW

The District

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

The Budget Process

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

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

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

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

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

ENROLLMENT AND STAFFING

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

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

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

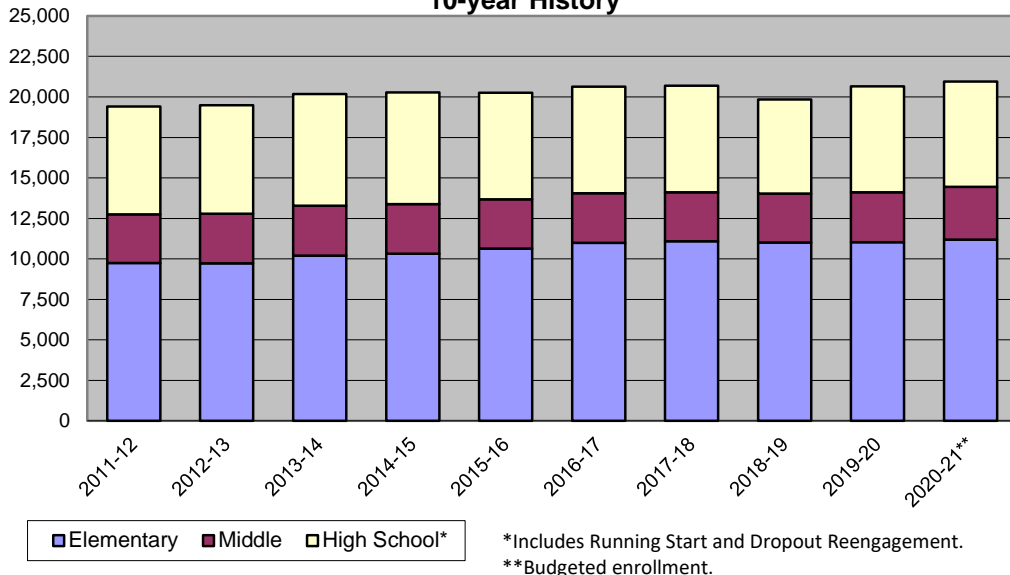
AAFTE measures the average amount of time a student is enrolled during a school year, and is normally used for determining funding. To be counted as full-time, a student must be enrolled for a minimum number of minutes on each prescribed count day for school months running from September through June.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

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

Enrollment Trends

Beginning with 19,406 students in 2010-11 enrollment has grown steadily except for a brief downturn in 2018-19. Since the establishment of full-day kindergarten in 2013-14, enrollment has exceeded 20,000 students. In 2016-17, elementary grades grew by 350 students, and now exceeds 11,000 students annually. 2020-21 growth is expected to grow by another 300 students, as enrollment is budgeted at 20,958 students. However, the impacts of the pandemic to enrollment are unknown at the time of budget adoption.

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



Staffing

District staffing is also measured by FTE, with 1.0 FTE being the equivalent of a full-time employee. The number of days an employee works varies among positions and bargaining groups. For instance, a 1.0 FTE teacher's base contract includes 183 days a year, for 7.33 hours per day. Administrative staff work year-round.

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

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

Certificated staff FTE is budgeted to grow 1.8 percent. The increase in staff is because of new collective bargaining language that requires more certificated staffing to be provided for high-need students. Classified staff FTE is budgeted to grow 0.8 percent.

THE BUDGET

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

Five Funds of a School District

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

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

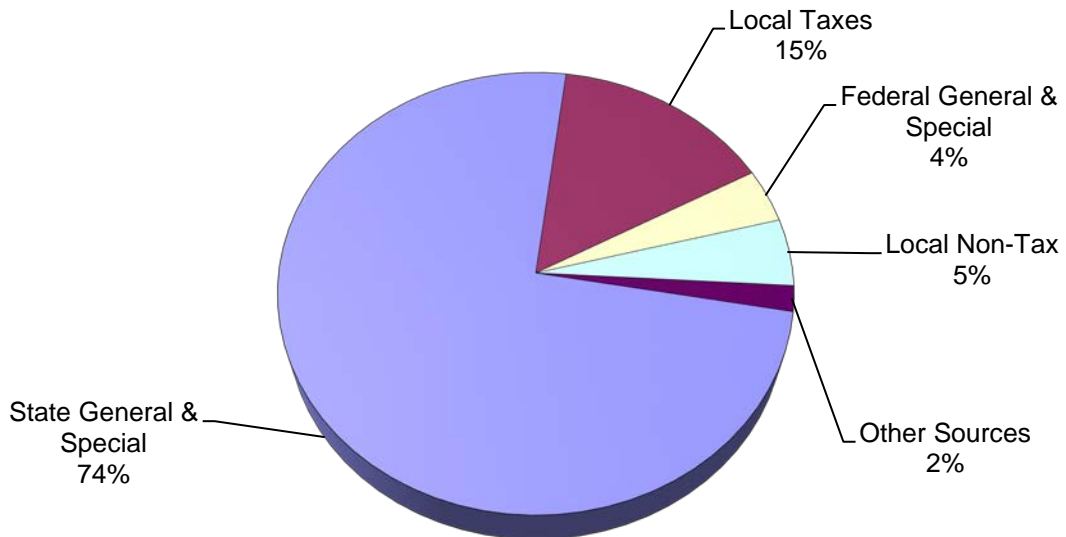
The **CAPITAL PROJECTS FUND** is used to finance and pay for capital improvements. These include land acquisition, construction of new buildings, site improvements, major building renovations, upgrades of major systems such as plumbing, electrical systems, heating systems, lighting systems, carpet and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

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

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

GENERAL FUND RESOURCES

2020-21



Where Does Our Money Come From? – Revenue

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

The district receives funding from three primary sources. The State of Washington provides approximately 74% of the funding for general operating costs, the federal government provides 4%, and 15% is generated through local fees and property taxes collected under the voter-approved Educational Programs and Operations Levy. Refer to the following table for a summary of the General Fund’s financing sources over the past three years (below).

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

Source	2018-19 Actual	2019-20 Budget	2020-21 Budget
State General & Special	\$ 248,021,084	\$ 258,814,319	\$ 264,819,204
Local Taxes	\$ 56,888,288	\$ 50,366,947	\$ 53,562,334
Federal General & Special	\$ 12,377,833	\$ 16,224,620	\$ 14,043,567
Local Non-Tax	\$ 7,649,869	\$ 11,412,531	\$ 17,420,990
Other Sources	\$ 5,326,843	\$ 5,381,583	\$ 6,653,905
TOTAL REVENUE	\$ 330,263,915	\$ 342,200,000	\$ 356,500,000

State Funding

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

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

Local School Programs and Operations Levy

For calendar year 2019, Local School Programs and Operations Levies are capped at \$1.50 per \$1,000 of assessed valuation or \$2,500 per student plus inflation, whichever is lower. For calendar year 2020, Local School Programs and Operations Levies are capped at \$2.50 per \$1,000 of assessed valuation or \$2,500 per student plus inflation, whichever is lower. School Programs and Operations Levies can only be used for non-basic education expenditures. OSPI has defined non-basic education expenditures as anything the state doesn't fully fund.

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

Local Fees

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

Federal Funding

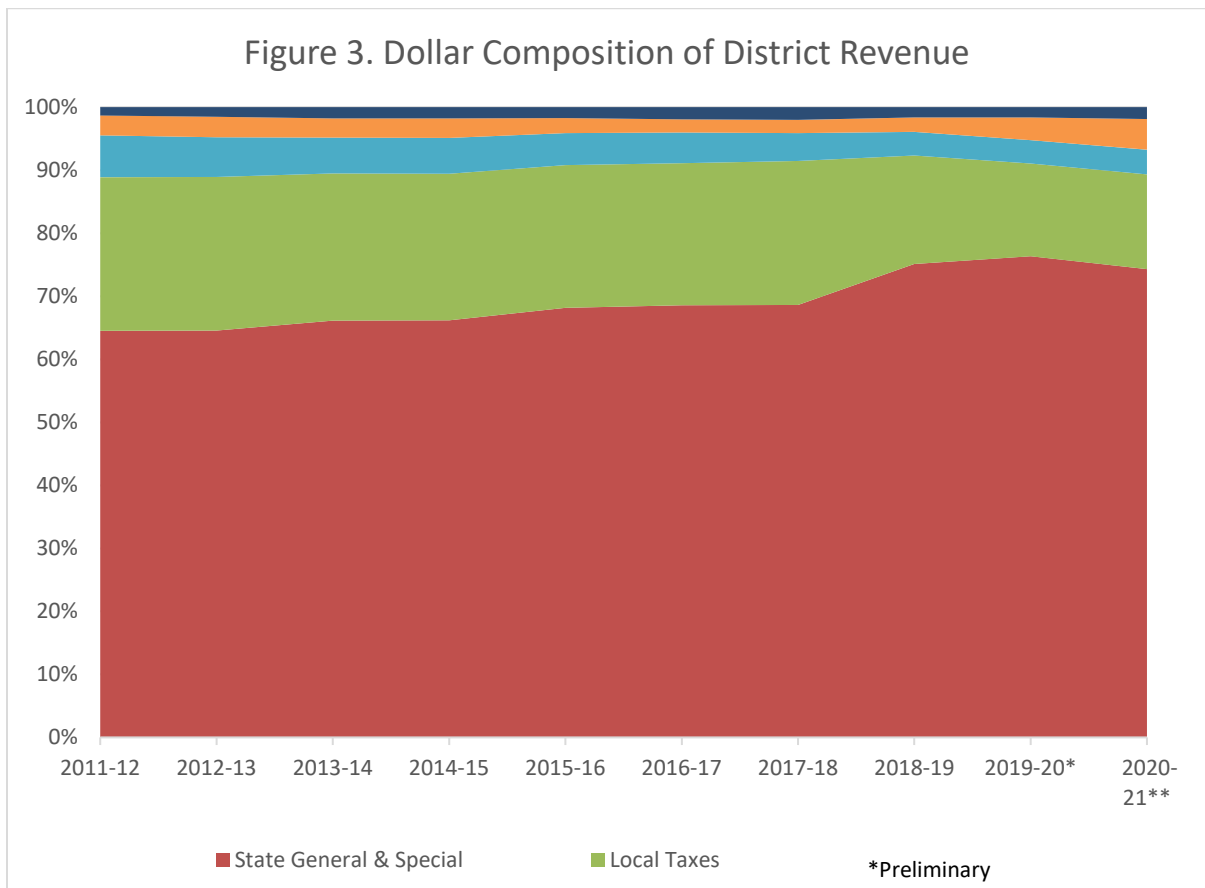
Federal funding is received by the district in the form of restricted grants that reimburse the district after resources have been spent for specific, supplementary programs of instruction. These revenues must be spent within the federal program that the funds are expected to support. Each program has specific restrictions, reporting requirements, and purchasing and cash flow regulations that must be followed. Federal grants include Title I (Closing Educational Achievement Gaps), Title II (Improving Teacher and Principal Quality), Title III (English Language Learners), IDEA (Individuals with Disabilities Education Act – special education), Indian Education, Carl Perkins (Vocational Education), and USDA National School Lunch and Breakfast Program. This year, the District expects to receive \$2.3 million dollars in Federal assistance due to the Coronavirus. Because federal grants do not take into account the wage increase or benefit increases approved by the state, or midpoint increases for locally funded staff, the district has paid for these expenses from its local levy rather than reduce staffing.

Other Financing Sources

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

Revenue Trends

Actual revenues for the past eight years are pictured below. Prior to 2018-19, State revenue was driven by student enrollment as well as the placement of staff on the statewide salary schedule, as established by the legislature based on staff education and years of experience (referred to as “staff mix”). As staff mix increased (reflecting the higher pay of more experienced staff and/or more education), so did state funding. Since 2018-19, school districts are no longer funded according to the education and experience of staff, even though costs by the district are still be borne in that manner.

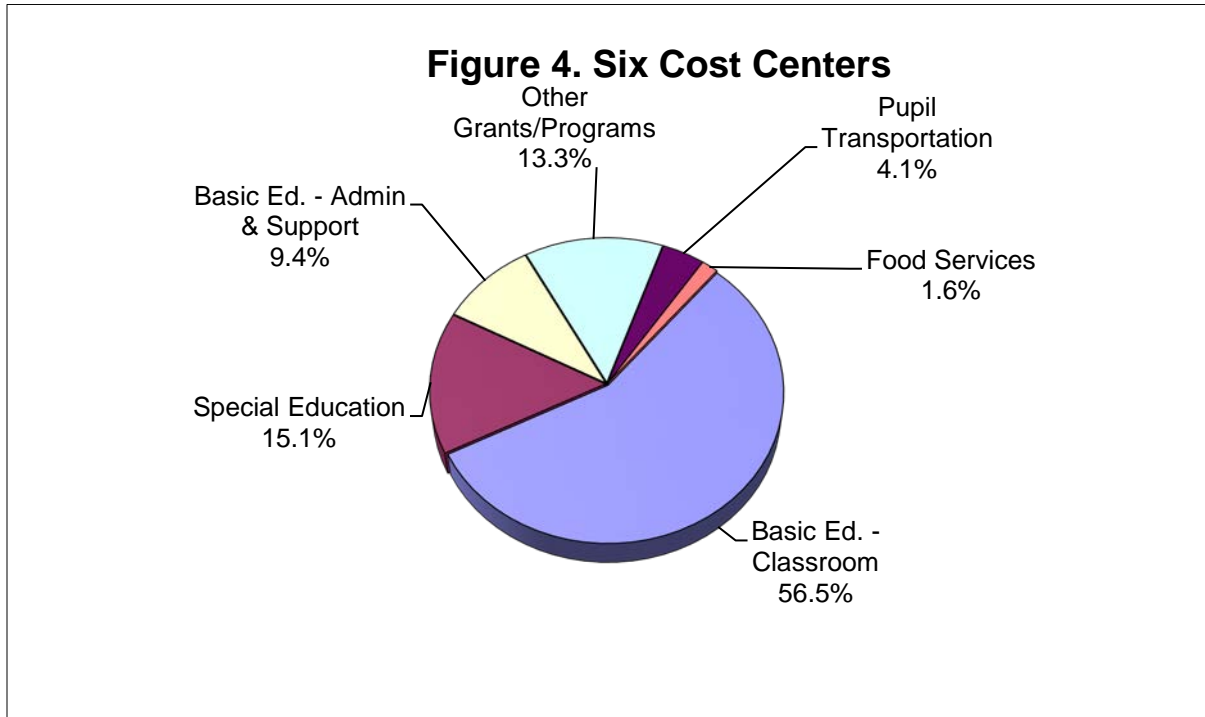


In 2009-10, total state funding constituted 68% of all revenue. From 2008-09 to 2010-11 (during the financial crisis), state funding was replaced with federal (ARRA) and local levy funding. In 2017-18, state funding accounted for 69% of total resources. In 2018-19, increased state funding was offset by reductions to the share funded by local resources. In 2020-21, state funding will constitute 74%, whereas local property taxes will constitute 15% of total resources.

GENERAL FUND EXPENDITURES

Where Does the Money Go?

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



Basic Education - Classroom Services

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

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

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

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

These services constitute nearly \$204 million, 57% of the total operating budget.

Special Education Services

The district serves more than 3,000 special education students, ages 3-21. Services are designed to provide an individualized educational program to meet the needs of each student. The district contributes nearly \$8 million of levy funds to backfill the shortfall in funding created by the state's funding formula. Program expenditures total over \$54 million, or 15% of the total operating budget.

Basic Education - Administration & Support Services

Support services for the district connects our many schools and programs through educational leadership and by providing the materials, equipment, facilities and other support needed for a quality educational environment. The departments in this cost center provide for the governance of the district, the hiring of district staff, custodial, and maintenance staff members, and maintaining the grounds and buildings to ensure a safe and quality learning environment. Many of the items we all take for granted, such as heat, lights, water, telephones, insurance, warehousing services and data processing services are associated with support services. Administration and Support Services amount to \$34 million, nearly 9.4% of the total operating budget.

Other Programs

The district provides a number of other educational programs including Federal Title and State Learning Assistance, National Board Certification, English Language Learning, Indian Education, Highly Capable, Move 60!, Adult English Language Learner classes, Child Care, and fee-for-service programs that include facilities rental, integrated preschool, secondary summer school, and levy funded programs. This category also includes basic education expenditures not funded by the state. Total expenditures of these programs amount to more than \$48 million, or 13% of the total operating budget. More than half of these expenditures (\$26 million) are funded by the local levy.

Transportation Services

In our district, about one-third of students ride the school bus to and from school on a daily basis. The district operates 180 school buses which are operated and maintained by district employees. District school buses travel over 1.8 million miles each year. The district's transportation program costs nearly \$15 million each year, or about 4% of the district's total operating budget.

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

Food Services

Food Services provides 2,135 breakfasts and 5,468 lunches to students and staff members daily; the equivalent of 1,368,590 meals annually (not including a la carte meals). Approximately 67% of the cost of this program is paid for by federal reimbursement and USDA foods, 31% by sales of meals, and 2% by state reimbursement. This program represents nearly \$6 million of the total district operating budget, or almost 2% of the district budget.

APPENDIX I
GENERAL FUND COST CENTERS

Basic Education - Classroom Services

<u>Activity</u>	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
21 Supervision of Instruction	\$ 4,861,790	\$ 11,317	\$ 4,567,847	165,784	115,192	1,650	-	8.850 (4)	22.200
22 Library	\$ 1,996,414	\$ -	\$ 1,949,326	10,068	37,020	-	-	10.627	3.645
23 Principal's Office	\$ 17,988,127	\$ -	\$ 17,905,410	75,631 (2)	7,086	-	-	51.000	83.390
24 Guidance/Counseling	\$ 8,807,290	\$ 6,670	\$ 8,453,074	241,646	105,900	-	-	50.196	10.944
25 Student Management/Safety	\$ 3,614,322	\$ -	\$ 3,206,077	93,495	312,250	2,500	-	0.400	28.986
26 Health Services	\$ 2,715,088	\$ 1,908	\$ 2,681,451	16,878	13,650	1,201	-	15.600	4.757
27 Classroom Instruction	\$ 155,279,474	\$ 65,944	\$ 144,103,393	\$ 4,251,861 (2)	\$ 6,816,539 (2)	\$ 4,950 (2)	\$ 36,787 (2)	949.230 (1)	76.351 (1)
28 Extra Curricular	\$ 2,922,662	\$ 68,690 (3)	\$ 2,705,053	23,579	124,359	981	-	3.200 (5)	4.649
29 Payments to Other Districts	\$ -	\$ -	\$ -	-	-	-	-	-	-
31 Instructional Prof Development	\$ 1,769,732	\$ -	\$ 1,267,157	320,363	182,212	-	-	8.250	-
32 Instructional Technology	\$ 1,162,944	\$ 1,000	\$ 1,031,408	99,500	25,536	5,500	-	-	11.930
33 Curriculum	\$ 807,411	\$ 43,536	\$ 342,703	356,572	14,600	-	50,000	1.750	-
34 Professional Learning -State	\$ 1,764,420	\$ -	\$ 1,764,420	-	-	-	-	-	-
Total Basic Ed	\$ 203,689,674	\$ 199,065	\$ 189,977,319	\$ 5,655,377	\$ 7,754,344	\$ 16,782	\$ 86,787	1,099.103	246.852

Source of Funding

Local M&O Levy	\$ 18,831,151	9.2%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	6,389,123	3.1%
State Funding	170,253,467	83.6%
Federal Funding	161,565	0.1%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	8,054,368	4.0%
Total Funding	\$ 203,689,674	100.0%

Footnotes:

1. Certificated 1.0 FTE calculated based on 1334.06 work hours;
Classified 1.0 FTE calculated based on 2080 work hours
2. Building Budgets: Elem. Avg \$88 per student;
Mid. Sch. Avg \$79 per student; High Sch. Avg \$92 per student
3. High School Sports/ASB Transportation
4. Assistant Sup. Schools 2.0 FTE; Assistant Sup Student Learning 0.5 FTE;
Executive Director Equity 1.0 FTE; Student Learning Dir 2.6 FTE; Health Svcs Dir 0.60 FTE;
IMD Dir 0.20 FTE; VPA Dir 1.0 FTE; TOSA 0.4 FTE
5. High School Activity Coordinators.

Special Education

<u>Activity</u>	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
21 Supervision of Instruction	\$ 3,024,367	\$ 2,680	\$ 2,915,776	\$ 33,628	\$ 62,683	\$ 9,600	\$ -	9.600	9.879
24 Guidance/Counseling	\$ 33,499	\$ -	\$ -	\$ -	\$ 33,499	\$ -	\$ -	-	-
25 Student Management/Safety	\$ 577,781	\$ -	\$ 574,314	\$ -	\$ 3,467	\$ -	\$ -	-	6.536 (4)
26 Health Services	\$ 12,777,058	\$ 3,200	\$ 12,523,275	\$ 46,487	\$ 181,096	\$ 13,000	\$ 10,000	81.269	3.248
27 Classroom Instruction	\$ 37,511,175	\$ 45,615	\$ 35,972,552	\$ 172,132 (1)	\$ 1,272,126 (2)	\$ 48,750	\$ -	139.198	177.820
29 Payments to Other Districts	\$ 64,475	\$ -	\$ -	\$ -	\$ 64,475 (3)	\$ -	\$ -	-	-
31 Instructional Prof Development	\$ 197,772	\$ -	\$ 181,378	\$ 8,000	\$ 6,094	\$ 2,300	\$ -	0.800	-
32 Instructional Technology	\$ 49,000	\$ -	\$ -	\$ 49,000	\$ -	\$ -	\$ -	-	-
33 Curriculum	\$ 41,443	\$ -	\$ -	\$ 38,000	\$ 3,443	\$ -	\$ -	-	-
Total Special Ed	\$ 54,276,570	\$ 51,495	\$ 52,167,295	\$ 347,247	\$ 1,626,883	\$ 73,650	\$ 10,000	230.867	197.483

Source of Funding

Local M&O Levy	\$ 7,159,636	13.2%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	40,992,085	75.5%
Federal Funding	4,224,849	7.8%
Other Agency Funding	1,900,000	3.5%
Use of Fund Balance - (To) From	0	0.0%
Total Funding	\$ 54,276,570	100.0%

Footnotes:

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

Other Grants/Programs

<u>Program</u>	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
51/55 Title I/LAP	\$ 8,994,637	\$ 42,500	\$ 7,718,904	\$ 1,227,757	\$ 5,176	\$ 300	\$ -	50.049	4.153
52 Title II Part A	\$ 686,527	\$ -	\$ 464,288	\$ 19,514	\$ 187,725	\$ 15,000	\$ -	3.000	-
56 State Institutions	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	-	-
58 Special and Pilot Programs	\$ 1,215,130	\$ -	\$ 1,215,130	\$ -	\$ -	\$ -	\$ -	-	-
64/65 English Language Learners	\$ 6,007,288	\$ 800	\$ 5,042,169	\$ 415,128	\$ 537,691	\$ 11,500	\$ -	28.450	9.337
68 Indian Education	\$ 16,165	\$ 200	\$ 13,965	\$ 500	\$ 1,000	\$ 500	\$ -	-	0.122
73 Summer School	\$ 139,245	\$ 1,718	\$ 136,652	\$ 800	\$ 75	\$ -	\$ -	-	-
74 Highly Capable	\$ 659,091	\$ -	\$ 504,480	\$ 98,882	\$ 55,729	\$ -	\$ -	2.600	0.700
79 Other Instructional	\$ 29,000,765	\$ 754,723	\$ 15,021,000	\$ 5,206,257	\$ 8,016,285	\$ 2,500	\$ -	2.600	8.162
88 Child Care	\$ 866,840	\$ -	\$ 526,092	\$ 340,748	\$ -	\$ -	\$ -	0.700	4.908
89 Community Services	\$ 422,052	\$ 4,750	\$ 296,616	\$ 50,590	\$ 69,096	\$ 1,000	\$ -	-	2.750
Total Grants/Programs	\$ 48,047,740	\$ 804,691	\$ 30,939,296	\$ 7,360,176	\$ 8,912,777	\$ 30,800	\$ -	87.399	30.132

Source of Funding

Footnotes:

Local M&O Levy	\$ 26,055,005	54.2%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	3,526,675	7.3%
State Funding	13,763,782	28.6%
Federal Funding	6,099,341	12.7%
Other Agency Funding	2,757,305	5.7%
Use of Fund Balance - (To) From	(4,154,368)	-8.6%
Total Funding	\$ 48,047,740	100.0%

Basic Education - District Wide Admin. & Support Services

<u>Activity</u>	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
11 Board of Directors	\$ 268,459	\$ 5,300	\$ 18,952	\$ 9,137	\$ 231,000 (1)	\$ 4,070	\$ -	-	-
12 Superintendent's Office	\$ 680,613	\$ 1,200	\$ 611,848	\$ 4,170 (2)	\$ 59,395 (3)	\$ 4,000	\$ -	1.000	1.000
13 Business Office	\$ 3,255,881	\$ 24,350	\$ 3,028,631	\$ 43,826 (4)	\$ 158,424 (5)	\$ 650	\$ -	-	24.631
14 Human Resources	\$ 2,257,431	\$ 27,415	\$ 1,870,681	\$ 86,988	\$ 269,918 (6)	\$ 2,429	\$ -	1.000	12.704
15 Community Relations	\$ 901,167	\$ 3,735	\$ 643,323	\$ 24,806	\$ 228,503	\$ 800	\$ -	-	5.882
25 Student Management/Safety	\$ 31,585	\$ -	\$ 15,485	\$ 16,100	\$ -	\$ -	\$ -	-	-
61 Supervision of Custodial/Maintenance	\$ 1,178,068	\$ 1,542	\$ 1,117,870	\$ 32,218	\$ 23,238	\$ 2,200	\$ 1,000	-	8.437
62 Grounds Dept.	\$ 1,408,338	\$ 24,416	\$ 1,158,654	\$ 125,268 (7)	\$ 100,000	\$ -	\$ -	-	12.250
63 Custodial Dept.	\$ 8,335,100	\$ 3,000	\$ 7,804,090	\$ 515,877 (8)	\$ 10,736	\$ 1,397	\$ -	-	98.750
64 Maintenance Dept.	\$ 3,731,685	\$ (161,900)	\$ 3,041,439	\$ 400,000 (9)	\$ 452,146 (10)	\$ -	\$ -	-	27.000
65 Utilities	\$ 4,212,798	\$ -	\$ -	\$ -	\$ 4,212,798 (11)	\$ -	\$ -	-	-
67 Security	\$ 307,074	\$ 1,000	\$ 159,269	\$ 12,741	\$ 134,064	\$ -	\$ -	-	1.074
68 Insurance	\$ 2,160,473	\$ -	\$ -	\$ -	\$ 2,160,473	\$ -	\$ -	-	-
72 Student/Financial Info Systems	\$ 4,493,847	\$ 7,848	\$ 2,590,988	\$ 59,600	\$ 1,834,211 (12)	\$ 1,200	\$ -	-	20.079
73 Printing	\$ 16,339	\$ (381,309)	\$ 88,501	\$ 239,613	\$ 69,534	\$ -	\$ -	-	1.000
74 Warehouse	\$ 488,322	\$ 4,693	\$ 421,437	\$ 8,479	\$ 53,513	\$ 200	\$ -	-	4.494
75 Motor Pool	\$ 41,187	\$ (127,541)	\$ 72,887	\$ 95,841	\$ -	\$ -	\$ -	-	0.668
Total Support Services	\$ 33,768,367	\$ (566,251)	\$ 22,644,055	\$ 1,674,664	\$ 9,997,953	\$ 16,946	\$ 1,000	2.000	217.969

Source of Funding

Local M&O Levy	\$ 60,067	0.2%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	5,421,964	16.1%
State Funding	26,029,354	77.1%
Federal Funding	260,382	0.8%
Other Agency Funding	1,996,600	5.9%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 33,768,367	100.0%

Footnotes:

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

Food Services

<u>Activity</u>		<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
41	Supervision	\$ 670,983	\$ -	\$ 653,108	\$ 500	\$ 16,875	\$ 500	\$ -	-	4.681
42	Food	\$ 1,961,208	\$ -	\$ -	\$ 1,961,208	\$ - (1)	\$ -	\$ -	-	-
44	Operations	\$ 3,230,218	\$ 95,000	\$ 2,968,143	\$ 112,175 (2)	\$ 53,500 (3)	\$ 1,400	\$ -	-	39.078
49	Transfers	\$ (5,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Food Services		\$ 5,857,409	\$ 90,000	\$ 3,621,251	\$ 2,073,883	\$ 70,375	\$ 1,900	\$ -	-	43.759

Source of Funding

Local M&O Levy	\$ 375,652	6.4%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	2,083,228	35.6%
State Funding	101,099	1.7%
Federal Funding	3,297,430	56.3%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 5,857,409	100.0%

Footnotes:

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

Transportation Services

<u>Activity</u>	<u>Totals</u>	<u>Debit/Credit Transfer</u>	<u>Salaries/ Benefits</u>	<u>Supplies & Materials</u>	<u>Contract Services</u>	<u>Travel</u>	<u>Capital Outlay</u>	<u>Cert FTE</u>	<u>Class FTE</u>
25 Student Management/Safety	\$ 443,209	\$ -	\$ 443,209	\$ -	\$ -	\$ -	\$ -	-	4.572
51 Supr/Training/Dispatch	\$ 1,579,874	\$ 6,000	\$ 1,503,349	\$ 35,000	\$ 34,525 (1)	\$ 1,000	\$ -	-	12.977
52 Bus Operations	\$ 11,399,371	\$ -	\$ 10,390,936	\$ 612,250 (2)	\$ 395,685	\$ 500	\$ -	-	102.295
53 Mechanics	\$ 1,722,786	\$ 15,000	\$ 1,137,786	\$ 400,000 (3)	\$ 170,000 (4)	\$ -	\$ -	-	10.333
56 Insurance	\$ 215,000	\$ -	\$ -	\$ -	\$ 215,000	\$ -	\$ -	-	-
59 Transfers	\$ (600,000)	\$ (600,000)	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Transportation	\$ 14,760,240	\$ (579,000)	\$ 13,475,280	\$ 1,047,250	\$ 815,210	\$ 1,500	\$ -	-	130.177

Source of Funding

Local M&O Levy	\$ 1,080,823	7.3%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	-	0.0%
State Funding	13,679,417	92.7%
Federal Funding	-	0.0%
Other Agency Funding	-	0.0%
Use of Fund Balance - (To) From	-	0.0%
Total Funding	\$ 14,760,240	100.0%

Footnotes:

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

Summary of the Six Cost Centers

Cost Center	Totals	Debit/Credit Transfer	Salaries/ Benefits	Supplies & Materials	Contract Services	Travel	Capital Outlay	Cert FTE	Class FTE
57% Basic Ed. - Classroom	\$ 203,689,674	\$ 199,065	\$ 189,977,319	\$ 5,655,377	\$ 7,754,344	\$ 16,782	\$ 86,787	1,099.103	246.852
15% Special Education	\$ 54,276,570	51,495	52,167,295	347,247	1,626,883	73,650	10,000	230.867	197.483
9% Basic Ed. - Admin & Support	\$ 33,768,367	(566,251)	22,644,055	1,674,664	9,997,953	16,946	1,000	2.000	217.969
13% Other Grants/Programs	\$ 48,047,740	804,691	30,939,296	7,360,176	8,912,777	30,800	-	87.399	30.132
4% Pupil Transportation	\$ 14,760,240	(579,000)	13,475,280	1,047,250	815,210	1,500	-	-	130.177
2% Food Services	\$ 5,857,409	90,000	3,621,251	2,073,883	70,375	1,900	-	-	43.759
Total Expenditure Summary	\$ 360,400,000	\$ -	\$ 312,824,496	\$ 18,158,597	\$ 29,177,542	\$ 141,578	\$ 97,787	1,419.369	866.372

Source of Funding

Local M&O Levy	\$ 53,562,334	14.9%
Local Fees, Tuition, Gifts, Fines, Rents, Interest	\$ 17,420,990	4.8%
State Funding	\$ 264,819,204	73.5%
Federal Funding	\$ 14,043,567	3.9%
Other Agency Funding	\$ 6,653,905	1.8%
Use of Fund Balance - (To) From	\$ 3,900,000	1.1%
Total Funding	\$ 360,400,000	100.0%

APPENDIX II
FUND SUMMARIES

**Fund 1 - General Fund
Budget Comparisons**

Enrollment (FTE)

	Actual 2017-18	Budget 2018-19	Budget 2019-20	% Change
FTE ENROLLMENT COUNTS				
Elementary K-6	10,745.56	10,745.00	10,887.03	1.32%
Middle School 7-8	2,909.62	2,964.00	3,120.00	5.26%
High Schools 9-12	5,441.72	5,448.00	5,419.00	-0.53%
Running Start (College Classes)	482.72	500.00	500.00	0.00%
Dropout Reengagement (EdCAP)	218.94	220.00	200.00	-9.09%
ALE (Homeschool and E-Learning)	764.09	774.00	831.10	7.38%
Total Enrollment	20,562.65	20,651.00	20,957.13	1.48%

Staffing (FTE)

	Actual 2017-18	Budget 2018-19	Budget 2019-20	% Change
Certificated Staff	1,421.599	1,394.492	1,419.369	1.8%
Classified Staff	873.732	859.120	866.375	0.8%
Total Staff	2,295.331	2,253.612	2,285.744	1.4%

Budgeted Expenditures

	Actual 2017-18	Budget 2018-19	Budget 2019-20	% Change
Salaries and Benefits	\$ 281,917,864	\$ 295,972,619	\$ 312,824,496	5.7%
Supplies & Materials	11,574,075	16,218,681	18,158,597	12.0%
Contract Services	25,972,491	30,961,460	29,177,542	-5.8%
Travel	342,378	151,519	141,578	-6.6%
Capital Outlay	665,409	95,721	97,787	2.2%
Total Budgeted Expenses	\$ 320,472,217	\$ 343,400,000	\$ 360,400,000	5.0%

	Actual	Budget	Budget	%
Avg Cert Sal	107,570	113,858	117,149	2.9%
Avg Class Sal	60,838	63,254	66,987	5.9%

FUND 1 - General Fund Budget Summary

Beginning Fund Balance 9-1-2020		
Reserve for Inventory	\$ 1,440,000	
Restricted Revenues, Self- Insurance, Uninsured Risks	4,930,000	
Unassigned Minimum Fund Balance Policy	13,139,000	
EXC Assigned to Other Purposes	5,320,000	
Unassigned Fund Balance	571,000	
Total Beginning Fund Balance	\$ 25,400,000	
Revenue:		
M & O Levy	\$ 53,562,334	
Tuition/Fees/Gifts/Fines/Rents/Interest	17,420,990	
State Funding	264,819,204	
Federal Funding	14,043,567	
Other District/Agency Funds	6,653,905	
Total Revenue	356,500,000	
Total Available Resources	\$ 381,900,000	
Expenditures:		
Basic Education - Classroom	\$ 195,028,532	
Basic Education - Support Services	\$ 53,757,062	
Special Education	\$ 33,545,022	
Food Services	\$ 40,537,429	
Transportation	\$ 15,000,000	
Other Grants/Programs	\$ 5,531,955	
Total Expenditures	343,400,000	
Transfers/Adjustments		
Ending Fund Balance 8-31-2021		
Reserve for Inventory	\$ 1,400,000	
Restricted Revenues, Self- Insurance, Uninsured Risks	2,781,522	
Unassigned Minimum Fund Balance Policy	2,693,478	
Assigned to Other Purposes	4,300,000	
Unassigned Fund Balance	-	
Total Ending Fund Balance	\$ 38,500,000	

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

Fund 4 - Associated Student Body Fund Budget Summary

Beginning Fund Balance 9-1-2020		\$ 1,658,503
Revenue:		
EXC General ASB	\$ 850,484	
Athletics	887,540	
Classes	88,164	
Clubs	1,033,755	
Private Monies	50,423	
Total Revenue	2,910,366	
Total Available Resources		\$ 4,568,869
Expenditures:		
General ASB	\$ 768,390	
Athletics	1,264,039	
Classes	95,967	
Clubs	1,113,570	
Private Monies	51,449	
Total Expenditures	3,293,415	
Ending Fund Balance 8-31-2021		\$ 1,275,454

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

Fund 3 - Debt Service Fund Budget Summary

Beginning Fund Balance 9-1-2020		\$ 29,787,450
Revenue:		
EXC Local Property Tax	\$ 59,736,900	
State Forest Revenue	-	
Federal Revenue	-	
Total Revenue	59,736,900	59,736,900
Total Available Resources		\$ 89,524,350
Expenditures:		
Bonds Redeemed	\$ 48,205,000	
Interest on Bonds	10,962,600	
Transfer Fees	300,000	
Transfer to Capital Projects Fund	-	
Total Expenditures	59,467,600	59,467,600
Ending Fund Balance 8-31-2021		\$ 30,056,750

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

Fund 2 - Capital Projects Fund Budget Summary

Beginning Fund Balance 9-1-2020		\$	24,003,000
Revenue:			
Local Property Tax	\$ 20,209,600		
Local Nontax Support	1,790,400		
State Match	-		
Other Entities	-		
Other Financing Sources	-		
Transfer from Debt Service Fund	-		
Total Revenue			<u>22,000,000</u>
Total Available Resources		\$	46,003,000
Expenditures:			
Sites	\$ 3,373,628		
Buildings	24,755,372		
Equipment	5,771,000		
Energy	-		
Sales and Leases	100,000		
Bond Issuance	-		
Debt Expenditures	-		
Total Expenditures			<u>34,000,000</u>
Transfers/Adjustments			(1,876,600)
Ending Fund Balance 8-31-2021		\$	<u>10,126,400</u>

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

Fund 5 - Transportation Vehicle Fund Budget Summary

Beginning Fund Balance 9-1-2020		\$ 2,276,465
Revenue:		
EXC Local Property Tax		
Investment Earnings	25,000	
State Depreciation Reimbursement	1,285,711	
Sale of Equipment	27,500	
Compensated Loss of Fixed Assets	-	
Total Revenue		<u>1,338,211</u>
Total Available Resources		\$ 3,614,676
Expenditures:		
School Bus Purchases		<u>2,200,000</u>
Ending Fund Balance 8-31-2021		<u><u>\$ 1,414,676</u></u>

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