



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

## **2019-20 Budget Summary Citizens' Budget General Fund**

**7/30/19**

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## Introduction to Funds

The responsibility for the financial management of Ferndale School District rests with the school board, the superintendent and the staff retained to manage the operations of the school district. However, the district's financial management is regulated by state law and supervised by the Washington State Superintendent of Public Instruction (OSPI). Ferndale School District must follow uniform guidelines for budgeting, accounting and financial reporting practices. These guidelines ensure consistent and comparable data for each of the state's school districts. Additionally, the Washington State Auditor audits the school district financial records for compliance with laws and regulations, general accounting practices, and adequate internal controls.

Each school district in the state is required to develop and adopt its own budget prior to the beginning of each school year. The budget process is governed by state law, state regulations and instructions provided by the Superintendent of Public Instruction with budgets prepared on forms strictly prescribed for this purpose.

Governmental accounting systems in the state of Washington are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities.

Because all governmental units receive financial resources that may be used only in accordance with restrictions established by law, accounting systems must demonstrate compliance with such restrictions. This need has resulted in the development of the fund accounting concept as a means of control.

The budget for Ferndale School District consists of five separate funds:

**General Fund** – The general fund is financed from local, county, state and federal sources. These revenues are generally used for financing the current ordinary normal and recurring operations of the school district such as programs of instruction for students (including salaries and benefits), food services, maintenance, data processing, printing and pupil transportation.

**Associated Student Body Fund** – The associated student body fund (ASB) is financed, in part, by the establishment and collection of fees from students and non-students as a condition of their attendance at any optional non-credit extracurricular event of the district. While ASB funds are considered to belong to the students, as a special revenue fund, the ASB fund is under the control, supervision and approval of the board of directors, with the school district legally owning the resources accounted for in the fund.

**Debt Service Fund** – Debt service funds account for the accumulation of resources for and the payment of long-term debt principal and interest. This fund is established to account for the payment of principal, interest and other expenditures related to the redemption of outstanding bonds.

**Capital Projects Fund** – The capital projects fund can be used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment related to construction and acquisition of portable classroom units. The capital projects fund is generally funded from sale proceeds of voter-approved bonds, state matching funds, impact/mitigation fees from new development and interest earnings.

**Transportation Vehicle Fund** – The transportation vehicle fund is provided to account for the state reimbursement to the school district for depreciation of approved pupil transportation equipment and for the purchase and major repair of such equipment.

The expenditure authority for each of these funds for the 2019-20 budget will be presented to Ferndale School District Board of Directors for approval at the regular school board meeting on July 30, 2019, and is summarized as follows:

<u>2019-20 Budget Summary</u>		
<b>General Fund:</b>	<b>\$</b>	<b>78,647,615</b>
<b>Associated Student Body:</b>	<b>\$</b>	<b>697,266</b>
<b>Debt Service Fund:</b>	<b>\$</b>	<b>5,233,293</b>
<b>Capital Projects Fund:</b>	<b>\$</b>	<b>47,000,000</b>
<b>Transportation Vehicle Fund:</b>	<b>\$</b>	<b>1,100,000</b>

## Ferndale School District No. 502 2019-20 General Fund Budget Overview

The Citizens' Budget is presented to provide an overview of the proposed General Fund budget only. The General Fund, by law, provides expenditure capacity for salaries, benefits, supplies, equipment, utilities and operational expenses of the district.

On September 1, 2019, a budgeted beginning fund balance of \$13,035,088 is anticipated to consist of set-aside reserves for uninsured risk, instructional materials and inventory. A carryover of current budget commitments that are not expected to be accomplished by August 31st and carryover of funds earned in the previous year, but traditionally allocated in the new year such as fines and fees, and Medicaid administrative match revenues (this item doesn't show as a separate line on the state budget document).

Revenues from all sources (local, state and federal) are anticipated to equal \$72,451,762 and expenditures are budgeted at \$78,647,615. In order to maintain flexibility to allocate budget capacity if unanticipated revenues are received during the year after budget adoption, equal amounts of revenues and expenditures are budgeted as "capacity reserves" in the amount of \$2,850,000. New grants or the receipt of higher than anticipated revenues (i.e. Impact Aid) can be expended up to the amount set aside in budget capacity expenditure reserves. If additional revenues are not received, then the capacity reserves will not be necessary. If expenditures are anticipated to exceed the allocated budgets plus capacity reserves, then a budget extension must be approved by the Board of Directors and submitted to OSPI.

The ending fund balance goal is to set aside reserves in the amount of \$70,000 as a reserve for uninsured risks. The beginning fund balance plus revenues minus expenditures equals the ending fund balance of \$6,839,235. The board has set a policy to maintain an unassigned minimum fund balance of 5% of budgeted expenditures, \$3,839,235.

General Fund Balance Estimates 2019-20	
Beg. F. B. Carryover of Restricted Revenue	\$ 395,692
Beg. F. B. Board Reserve for Inventory	144,123
Beg. F. B. Restricted for Uninsured Risks	70,000
Beg. F. B. Committed to Other Purposes	-
Beg. F. B. Assigned to Contingencies	2,150,000
Beg. F.B. Assigned to Capital Projects	-
Beg. F. B. Assigned to Other Purposes	7,000,000
Beg. F. B. Unassigned Fund Balance	
Beg. F. B. Unassigned to Minimum Fund Balance Policy	3,275,273
Beginning Fund Balance 9-1-19	\$ 13,035,088
Total Revenues for 2019-20	\$ 72,451,762
Total Expenditures for 2019-20	78,647,615
Revenues over (or under) Expenditures	\$ (6,195,853)
End. F. B. Carryover of Restricted Revenue	\$ 395,692
End. F. B. Board Reserve for Inventory	144,123
End. F. B. Restricted for Uninsured Risks	70,000
End. F. B. Committed to Other Purposes	-
End. F. B. Assigned to Contingencies	2,150,000
End. F.B. Assigned to Capital Projects	-
End. F. B. Unassigned Fund Balance	147,039
End. F. B. Unassigned to Minimum Fund Balance Policy	3,932,381
Ending Fund Balance 8-31-20	\$ 6,839,235

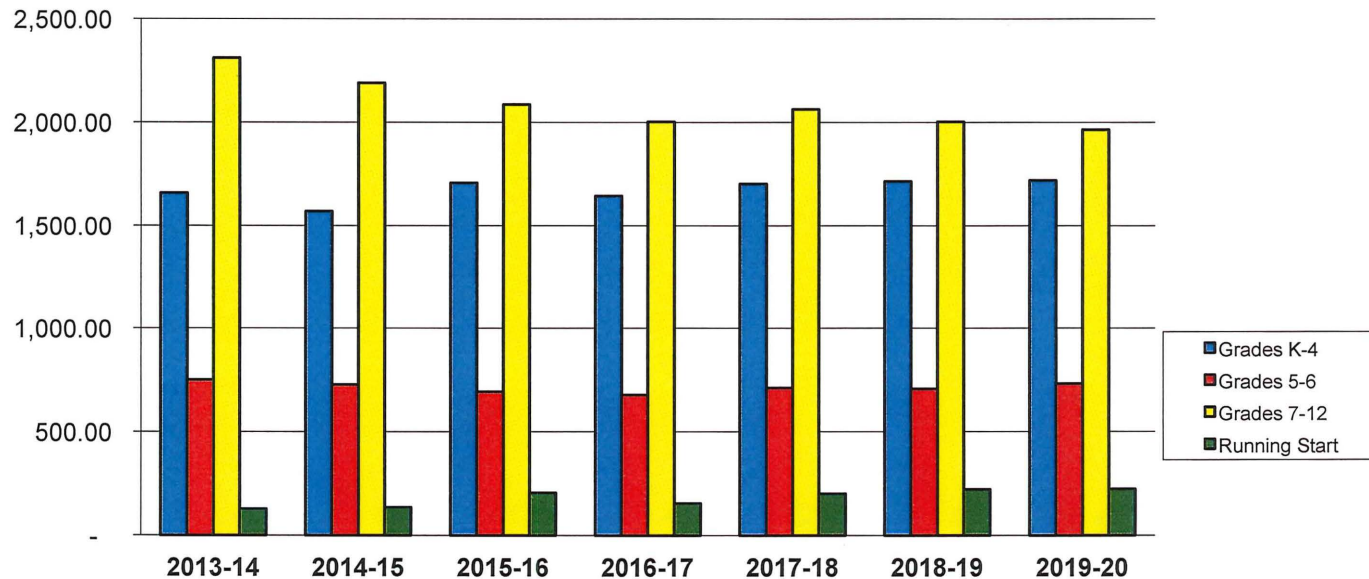
5.0% of Expenditures



## Enrollment

The majority of funding is derived from allocations from the state based on student enrollment. Funding is received on an annual average of student full-time equivalents as reported on pre-determined "count" days for the months of September through June (state reporting changes began including June beginning in 2012-13). Fluctuations in enrollment are extremely difficult to predict and careful monitoring of the monthly enrollment is important in order to adjust expenditures to the level of funding the enrollment provides.

	2013-14	2014-15	2015-16	2016-17	2017-18	Budgeted* 2018-19	Budgeted* 2019-20
<b>Average State Allocation per FTE</b>	<b>\$ 5,598.86</b>	<b>\$ 5,811.36</b>	<b>\$ 6,358.07</b>	<b>\$ 6,576.89</b>	<b>\$ 7,183.08</b>	<b>\$ 8,823.03</b>	<b>\$ 9,241.66</b>
<b>Grades K-4</b>	1,656.94	1,569.40	1,707.22	1,644.00	1,703.00	1,715.00	1,719.00
<b>Grades 5-6</b>	750.26	726.37	693.11	678.00	712.00	707.00	731.00
<b>Grades 7-12</b>	2,311.13	2,191.30	2,085.87	2,003.00	2,064.00	2,003.00	1,965.00
	4,718.33	4,487.07	4,486.20	4,325.00	4,479.00	4,425.00	4,415.00
<b>Running Start</b>	126.48	134.47	206.06	155.00	201.00	221.00	223.00
	4,844.81	4,621.54	4,692.26	4,480.00	4,680.00	4,646.00	4,638.00



\* Note: 2013-14 and 2014-15 includes enrollment data from Lummi Nation Schools

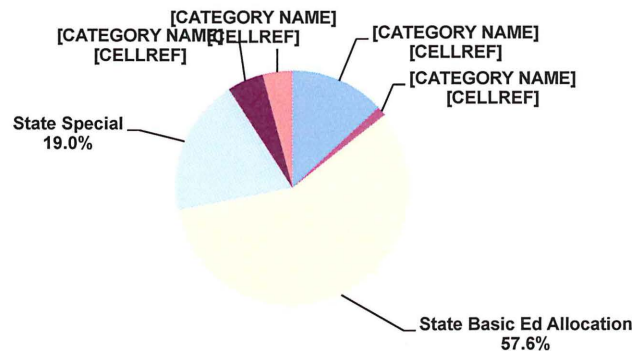
## Ferndale School District No. 502

### Where does the money come from?

- \$ 55,515,224 State Resources represent 76.6% of all revenues.** These revenues consist of state apportionment revenues based upon actual student enrollment for basic education, as well as categorical programs including Special Education, Learning Assistance Program, State Transitional Bilingual Program, Highly Capable Program, and Career and Technology Education. Also, state revenues are received for transporting students to and from school. (See revenue categories coded to the 3000 and 4000 series on page 6)
- \$ 9,426,770 Levy Funds (property tax collections) represent 13.0% of the district's operating revenues.** Voters approved levy collections in the amounts of \$15,060,000 and \$11,608,326 for calendar years 2018 and 2019 respectively. However, the voter approved amount exceeds the districts levy authority, therefore the district will need to rollback (not collect) approximately \$3,751,201. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes. Approximately 55% of the assessed levy amount is collected in the spring, and 45% is collected in the fall.
- \$ 3,581,768 Federal Revenues account for 4.9% of district revenues** which include funding for specific programs such as Special Education, Career and Technology Education, Targeted Student Assistance, funding for Innovative Programs and Food Services funding for student meals. Impact Aid for revenues in-lieu-of property taxes for federally connected children are included in federal revenues. (See revenues coded to series 5000 and 6000 on page 7)
- \$ 3,928,000 Local non-tax and other revenues account for the remainder of the budgeted revenues 5.5%.** These revenues include tuition and/or fees, food lunch revenues, transportation reimbursements for non to-from transportation, interest earnings and facilities use. (See revenues coded to series 2000, 7000 and 8000 on pages 6 & 7)
- \$ 72,451,762**

**Budgeted Revenues by Source**

	2018-19 Budget		2019-20 Budget		% Change in Dollars
		Rev %		Rev %	
Levy	\$ 10,157,363	14.3%	\$ 9,426,770	13.0%	-7.2%
Local non-tax	684,525	1.0%	939,500	1.3%	37.2%
State Basic Ed Allocation	42,105,372	59.2%	41,758,735	57.6%	-0.8%
State Special	11,457,107	16.0%	13,756,489	19.0%	20.1%
Federal	3,758,475	5.3%	3,581,768	4.9%	-4.7%
Other	2,921,500	4.1%	2,988,500	4.1%	2.3%
Adopted Budget	\$ 71,084,342	100.0%	\$ 72,451,762	100.0%	



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

Revenue Account Code	Description	2017-18 Actual	2018-19 Budget	2019-20 Budget	2018-19 vs. 2019-20 % Change	\$ Change
1100	LOCAL PROPERTY TAX	\$ 15,396,394	\$ 10,155,883	\$ 9,426,297	-7.2%	\$ (729,586)
1300	SALE OF TAX & TITLE PROPERTY					
1500	TIMBER EXCISE TAX	1,684	1,480	473	-68.0%	(1,007)
2100	STUDENT FEES & TUITION	26,931	16,500	17,000	3.0%	500
2171	TRAFFIC SAFETY FEES	102,988	83,000	100,000	20.5%	17,000
2173	SUMMER SCHOOL TUITIONS/FEES					
2200	SALE OF SUPPLIES	29,246	19,000	21,000	10.5%	2,000
2231	SECONDARY VOCATIONAL	19,388	11,400	15,000	31.6%	3,600
2289	OTHER COMMUNITY SERVICE	42,837	31,500	36,000	14.3%	4,500
2298	SCHOOL FOOD SERVICES	410,575	325,000	325,000	0.0%	0
2300	INVESTMENT EARNINGS	144,441	50,000	190,000	280.0%	140,000
2500	GIFTS & DONATIONS	61,558	27,500	35,000	27.3%	7,500
2600	FINES DAMAGES & REFUNDS	14,404	5,625	14,000	148.9%	8,375
2700	RENTAL OF PROPERTY	49,769	10,000	100,000	900.0%	90,000
2800	INSURANCE RECOVERIES			6,500		
2900	OTHER LOCAL REIMBURSEMENT	63,493	45,000	50,000	11.1%	5,000
2910	E-RATE	-	60,000	30,000	-50.0%	(30,000)
3100	APPORTIONMENT - (BEA)	32,372,330	39,542,345	39,542,345	0.0%	0
3121	SPECIAL EDUCATION, GENERAL	1,201,065	1,454,307	1,368,153	-5.9%	(86,154)
3300	LOCAL EFFORT ASSIST	1,045,634	1,108,720	848,237	-23.5%	(260,483)
3600	STATE FORESTS					
4100	SPECIAL PURPOSE, UNASSIGNED	7,922				
4121	SPECIAL EDUCATION - STATE	5,017,776	5,740,652	6,523,638	13.6%	782,986
4122	SPECIAL EDUCATION - INFANT/TODDLER	598,142	743,055	694,988	-6.5%	(48,067)
4134	MIDDLE SCHOOL CTE					
4155	LEARNING ASSISTANCE	1,508,308	1,873,669	2,477,015	32.2%	603,346
4158	SPECIAL & PILOT PROG	281,646	189,484	207,536	9.5%	18,052
4165	TRANSITIONAL BILINGUAL	415,939	504,719	586,938	16.3%	82,219
4166	STUDENT ACHIEVEMENT					
4174	HIGHLY CAPABLE	110,990	134,828	140,674	4.3%	5,846
4198	SCHOOL FOOD SERVICE	28,288	25,700	25,700	0.0%	0
4199	TRANSPORTATION OPERATIONS	2,413,890	2,245,000	3,100,000	38.1%	855,000
4300	OTHER STATE AGENCIES, UNASSIGNED					
4358	SPECIAL & PILOT PROG, OTHER STATE					



Revenue Codes	Description	2017-18 Actual	2018-19 Budget	2019-20 Budget	2018-19 vs 2019-20	
					% Change	\$ Change
5200	GENERAL PURPOSE, UNASSIGNED					
5300	FEDERAL IMPACT AID	\$ 321,302	\$ 220,000	\$ 220,000	0.0%	\$ -
5329	FEDERAL IMPACT AID- SPEC ED	114,071	140,000	133,919	-4.3%	(6,081)
5500	FEDERAL FORESTS	69,642	80,000	80,000	0.0%	0
6121	SPEC ED, MEDICAID REIMB					
6124	SPECIAL EDUCATION - FEDERAL	1,003,029	968,375	1,003,388	3.6%	35,013
6138	VOCATIONAL EDUCATION	34,017	37,000	36,000	-2.7%	(1,000)
6151	TITLE I - DISADVANTAGED	1,220,220	965,016	883,222	-8.5%	(81,794)
6152	TCHR QUALITY & INNOVATIVE PRG	222,274	212,284	226,992	6.9%	14,708
6153	MIGRANT	59,016	95,000	112,358	18.3%	17,358
6164	LIMITED ENGLISH PROFICIENCY					
6198	SCHOOL FOOD SERVICE	923,481	731,000	660,000	-9.7%	(71,000)
6200	DIRECT SPECIAL PURPOSE GRNT	33,835	82,000	-	-100.0%	(82,000)
6268	INDIAN EDUCATION	117,547	127,800	125,889	-1.5%	(1,911)
6300	FED GRNTS THRU OTHR AGENCY					
6310	MEDICAID ADMIN MATCH					
6321	SPECIAL EDUCATION MEDICAID					
6351	DISADVANTAGED	6,500	-	-		0
6362	MATH & SCIENCE PROFESSIONAL DEV					
6364	LIMITED ENGLISH PROFICIENCY					
6998	USDA COMMODITIES	138,560	100,000	100,000	0.0%	0
7100	PROGRAM PARTICIPATION					
7121	SPECIAL EDUCATION - OTHER DISTRICT					
7197	SUPPORT SERVICES - OTHER DISTRICT					
8100	OTHER GOVERNMENTAL AGENCIES	93,539	2,920,000	2,987,000	2.3%	67,000
8200	PRIVATE FOUNDATIONS	-				
8500	EDUCATION SERVICE DISTRICTS					
9300	SALE OF EQUIPMENT	2,402	1,500	1,500	0.0%	0
9900	OPERATING TRANSFERS					
TOTAL REVENUES & OTH FIN. SOURCES		\$ 65,725,073	\$ 71,084,342	\$ 72,451,762	1.9%	\$ 1,367,420

LEVY	\$ 15,398,078	\$ 10,157,363	\$ 9,426,770	-7.2%	\$ (730,593)
LOCAL	965,630	684,525	939,500	37.2%	254,975
STATE BEA	34,619,029	42,105,372	41,758,735	-0.8%	(346,637)
STATE SPECIAL	10,382,901	11,457,107	13,756,489	20.1%	2,299,382
FEDERAL	4,263,494	3,758,475	3,581,768	-4.7%	(176,707)
OTHER	95,941	2,921,500	2,988,500	2.3%	67,000
OPERATING TRANSFERS					
TOTALS	\$ 65,725,073	\$ 71,084,342	\$ 72,451,762	101.9%	\$ 1,367,420

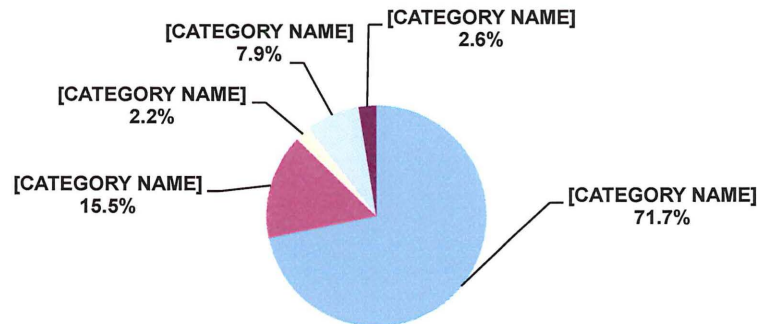
## Ferndale School District No. 502

### How is the money spent?

\$	<b>56,411,776</b>	<b>Basic Education represents 72.9% of all expenditures.</b> These include schools and instructional support services, co- and extra-curricular programs, health services, curriculum adoptions, general district support services such as fiscal services, technology services, utilities, custodial services, and building maintenance.
	<b>12,199,122</b>	<b>Special Education represents 14.9% of all expenditures.</b> These programs record the "excess costs" of providing special education and related services for "special education-eligible students". Funding sources include revenues generated by the state funding formula, federal revenues and our local levy revenues.
	<b>1,759,477</b>	<b>Federal Programs represent 2.1% of all expenditures.</b> These programs include the Carl D. Perkins Vocational-Technical grant; IDEA-A&B along with IDEA-619 flow-through, Title I funds to assist children living in low-income areas, Title II and V funds to assist school districts in improving the quality of education, and funds to assist the academic needs of Native American students.
	<b>6,245,200</b>	<b>State Categorical programs represent 7.2% of all expenditures.</b> These programs include Learning Assistance, State Transitional Bilingual, Parent and the School Community Partnership, Highly Capable, Pupil Transportation, and other instructional programs.
	<b>2,032,040</b>	<b>Other Services represents 2.9% of all expenditures.</b> These include the food services operations, facilities use and scheduling, and the preschool inclusion program in conjunction with Special Education.
<hr/> \$	<hr/> <b>78,647,615</b>	

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

	2018-19 Budget		2019-20 Budget		% Change in Dollars
		Exp %		Exp %	
Basic Education	\$ 54,037,562	72.9%	\$ 56,411,776	71.7%	4.4%
Special Education	11,014,148	14.9%	12,199,122	15.5%	10.8%
Federal Programs	1,730,663	2.3%	1,759,477	2.2%	1.7%
State Categorical Programs	5,432,197	7.3%	6,245,200	7.9%	15.0%
Other Services	1,891,240	2.6%	2,032,040	2.6%	7.4%
Total	\$ 74,105,810	100.0%	\$ 78,647,615	100.0%	6.1%



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

Expenditure Program Code	Description	2017-18 Actual		2018-19 Budget		2019-20 Budget	2018-19 vs 2019-20	
							% Change	\$ Change
01	Basic Education	\$	34,434,922	\$	40,631,029	\$	42,773,530	5.3% \$ 2,142,501
02	Basic Education - Alternative Learning Exp		138,066		272,127		161,422	0.0% -
03	Basic Education - Dropout Reengagement		218,715		290,000		290,000	
31	State Vocational		2,104,753		2,626,585		2,755,061	4.9% 128,476
34	Middle School CTE		104,788		128,116		128,152	0.0% 36
71	Traffic Safety		94,951		82,686		70,000	-15.3% (12,686)
97	General Support Services		8,173,081		10,007,019		10,233,611	2.3% 226,592
	<b>Basic Education Subtotal</b>	\$	<b>45,269,276</b>	\$	<b>54,037,562</b>	\$	<b>56,411,776</b>	4.4% \$ 2,374,214
21	Special Education, State	\$	8,423,637	\$	9,479,303	\$	10,455,390	10.3% \$ 976,087
22	Special Education, Infants/Toddlers		596,031		473,590		650,000	37.2% 176,410
24	Special Education, Federal		1,096,801		927,207		959,813	3.5% 32,606
29	Impact Aid, Federal				134,048		133,919	-0.1% (129)
	<b>Special Education Subtotal</b>	\$	<b>10,116,469</b>	\$	<b>11,014,148</b>	\$	<b>12,199,122</b>	10.8% \$ 1,184,974
38	Federal Vocational	\$	34,017	\$	35,427	\$	34,637	-2.2% \$ (790)
51	Title I - Disadvantaged		1,399,974		922,169		1,359,815	47.5% 437,646
52	Teacher Quality & Innovative Programs				452,859			-100.0% (452,859)
64	Limited English Proficiency							0.0% -
68	Indian Education		113,847		122,525		118,542	-3.3% (3,983)
53	Migrant, Federal		57,158		95,602		112,358	
69	Compensatory, Other		118,203		102,081		134,125	31.4% 32,044
	<b>Federal Subtotal</b>	\$	<b>1,723,199</b>	\$	<b>1,730,663</b>	\$	<b>1,759,477</b>	1.7% \$ 28,814
55	LAP Learning Assistance	\$	1,399,602	\$	1,742,512	\$	2,303,624	32.2% \$ 561,112
56	State Instructional, Ctr/Hm		5,223					
58	Special/Pilot Programs		259,952		388,209		389,999	0.5% 1,790
65	Transitional Biligual		382,910		469,389		545,853	16.3% 76,464
66	Student Achievement							
74	Highly Capable		103,468		132,751		130,827	-1.4% (1,924)
79	Other Instructional				50,000		50,000	0.0% 0
99	Pupil Transportation		2,616,262		2,649,336		2,824,897	6.6% 175,561
	<b>State Subtotal</b>	\$	<b>4,767,417</b>	\$	<b>5,432,197</b>	\$	<b>6,245,200</b>	15.0% \$ 813,003
89	Other Community Services	\$	-	\$	15,500	\$	15,500	0.0% \$ -
73	Summer School							
98	Food Services		1,659,567		1,875,740		2,016,540	7.5% 140,800
	<b>Other Services Subtotal</b>	\$	<b>1,659,567</b>	\$	<b>1,891,240</b>	\$	<b>2,032,040</b>	7.4% \$ 140,800
	<b>Budget Subtotal</b>	\$	<b>63,535,928</b>	\$	<b>74,105,810</b>	\$	<b>78,647,615</b>	6.1% \$ 4,541,805
	<b>Budget Totals</b>	\$	<b>63,535,928</b>	\$	<b>74,105,810</b>	\$	<b>78,647,615</b>	6.1% \$ 4,541,805



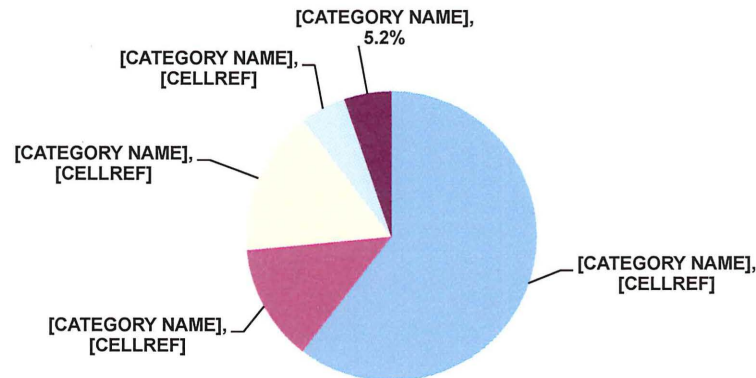
## Ferndale School District No. 502

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

\$ 47,565,918	<b>Teaching:</b> 60.5% of the district budget is spent on classroom instruction and expenditures directly related to student services such as coaching, class or student
10,247,874	<b>Teaching Support:</b> 13.0% of the budget is allocated to libraries, counseling offices, pupil management, including supervision, and health services.
12,692,831	<b>Operations:</b> 16.1% of the budget is spent on the delivery of food services, pupil transportation, information and technology services, printing services, maintenance of school buildings and grounds, scheduling of facilities for school and community use, and
4,036,945	<b>Administration:</b> 5.1% of the budget is spent on activities performed by the school board, the superintendent's office, community relations, fiscal services (accounting, payroll, purchasing), human relations and overall leadership for the instructional programs.
4,104,047	<b>Principals:</b> 5.2% of the budget covers management and coordination of school units including principals, assistant principals, office managers and clerical staff who help
<b>\$ 78,647,615</b>	

**Budgeted Expenditures by Major Activities**

	2018-19 Budget		2019-20 Budget		% Change in Dollars
		Exp %		Exp %	
Teaching	\$ 44,993,737	60.3%	\$ 47,565,918	60.5%	5.7%
Teaching Support *	9,310,938	13.0%	10,247,874	13.0%	10.1%
Operations (Trans, Food,...)	12,104,571	15.7%	12,692,831	16.1%	4.9%
Administration	4,081,527	5.4%	4,036,945	5.1%	-1.1%
Principals	3,615,037	5.6%	4,104,047	5.2%	13.5%
<b>Totals</b>	<b>\$ 74,105,810</b>	<b>100.0%</b>	<b>\$ 78,647,615</b>	<b>100.0%</b>	



\* Includes Learning Resources, Counseling, Student Records, Pupil Management, Co & Extra-curricular, Instructional Coaches for Teachers (i.e. Reading & Math)



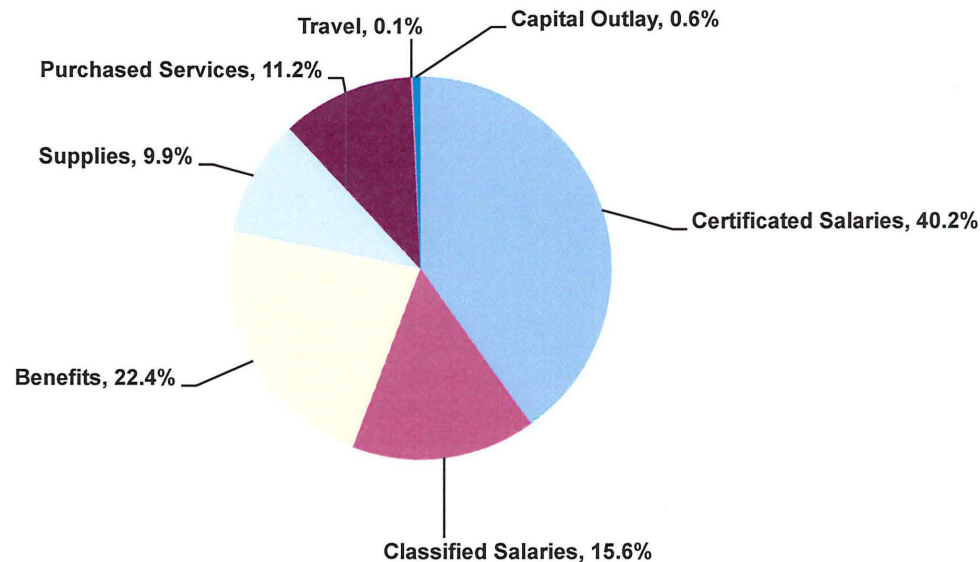
## Ferndale School District No. 502

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

\$ 31,605,545	<b>Certificated Salaries 40.2%</b> include expenditures for salaries of certificated employees (teachers, counselors, etc).
12,240,915	<b>Classified Salaries 15.6%</b> include expenditures for non-certificated employees (custodians, bus drivers, etc).
17,616,926	<b>Benefits 22.4%</b> include mandatory payroll taxes such as FICA and unemployment, plus retirement and health care benefits.
7,769,100	<b>Supplies 9.9%</b> include consumable supplies for instruction and departments.
8,797,966	<b>Purchased Services 11.2%</b> include services provided by independent contractors, utilities, dues and conference fees.
111,257	<b>Travel 0.1%</b> include expenditures for travel authorized by policies of the district or required by grants.
505,906	<b>Capital Outlay 0.6%</b> records expenditures for capitalized equipment, building and/or grounds improvements.
<b>\$ 78,647,615</b>	

#### Budgeted Expenditures by Major Objects

	2018-19 Budget		2019-20 Budget		% Change in Dollars
		Exp %		Exp %	
Certificated Salaries	\$ 28,597,611	38.6%	\$ 31,605,545	40.2%	10.5%
Classified Salaries	12,654,941	17.1%	12,240,915	15.6%	-3.3%
Benefits	15,582,685	21.0%	17,616,926	22.4%	13.1%
Supplies	7,707,064	10.4%	7,769,100	9.9%	0.8%
Purchased Services	8,942,446	12.1%	8,797,966	11.2%	-1.6%
Travel	92,507	0.1%	111,257	0.1%	20.3%
Capital Outlay	528,556	0.7%	505,906	0.6%	-4.3%
<b>Totals</b>	<b>\$ 74,105,810</b>	<b>100.0%</b>	<b>\$ 78,647,615</b>	<b>100.0%</b>	



## Ferndale School District Staffing Summary

### Budget 2019-20

	State Funded Staffing Units	Grant/Local Funded FTE	Ferndale Actual FTE
Certificated Instructional Staff	231.030	73.459	304.489
Certificated Admin Staff	17.290	2.710	20.000
Classified Staff	73.260	152.563	225.823
<b>Total</b>	<b>321.580</b>	<b>228.732</b>	<b>550.312</b>

	Certificated FTE	Classified FTE	Total FTE
2019-20 Budgeted Staffing	324.489	225.823	550.312
2018-19 Budgeted Staffing	310.058	229.178	539.236
<b>Variance</b>	<b>14.431</b>	<b>(3.355)</b>	<b>11.076</b>

## Revenue/Expenditure Summary

<b>REVENUE</b>	<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>Variance</b>
Levy	10,157,363	9,426,770	(730,593)
Local	684,525	939,500	254,975
State BEA	42,105,372	41,758,735	(346,637)
State Special	11,457,107	13,756,489	2,299,382
Federal	3,758,475	3,581,768	(176,707)
Other	2,921,500	2,988,500	67,000
<b>Totals</b>	<b>71,084,342</b>	<b>72,451,762</b>	<b>1,367,420</b>
<b>EXPENDITURES</b>			
Certificated Salaries	28,597,611	31,605,545	3,007,934
Classified Salaries	12,654,941	12,240,915	(414,026)
Benefits	15,582,685	17,616,926	2,034,241
Supplies	7,707,064	7,769,100	62,036
Purchased Services	8,942,446	8,797,966	(144,480)
Travel	92,507	111,257	18,750
Capital Outlay	528,556	505,906	(22,650)
	<b>74,105,810</b>	<b>78,647,615</b>	<b>4,541,805</b>
<b>REVENUE</b>	<b>71,084,342</b>	<b>72,451,762</b>	<b>1,367,420</b>
Transfers	-	-	-
<b>EXPENDITURES</b>	<b>74,105,810</b>	<b>78,647,615</b>	<b>4,541,805</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(3,021,468)</b>	<b>(6,195,853)</b>	<b>(3,174,385)</b>