

Enumclaw SCHOOL DISTRICT

BUDGET
SUMMARY

Fiscal Year 2007-2008

TABLE OF CONTENTS

Board of Directors.....	1
What is a Budget.....	2
Staff Counts and Student Enrollment.....	3
Property Taxes	4
Where Does The Money Come From	5
Where Does The Money Go	6
Revenue Sources	7
Revenue Forecast	8
Budgeted Expenditures	9-10
General Fund Expenditures.....	11-13
Fund Accounting.....	14
Budget Summary.....	15
General Fund Budget Summary.....	16
Associated Student Body Fund Budget Summary	17
Capital Projects Fund Budget Summary	18
Transportation Vehicle Fund Budget Summary	19
Debt Service Fund Budget Summary.....	20

ENUMCLAW SCHOOL DISTRICT NO. 216

2929 McDougall Ave.
Enumclaw, WA 98022

BOARD OF DIRECTORS

Ms. Cathy Dahlquist, President
Ms. Nancy Merrill, Vice President
Mr. Corey Cassell, Director
Mr. Chris VanHoof, Director
Mr. Gerd Weyer, Director

Mr. Mike Nelson
Superintendent

Mr. Tim Madden
Director, Business and Operations

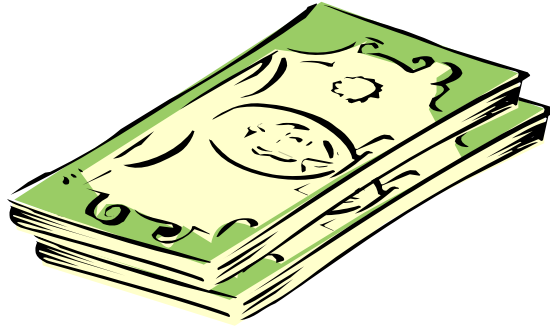
Ms. Kathy Lockyer
Director, Human Resources and Planning

Mr. Aaron Stanton
Director, Student Support Services

Mr. Terry Parker
Director, Curriculum

Ms. Gerrie Garton
Director, Professional Development

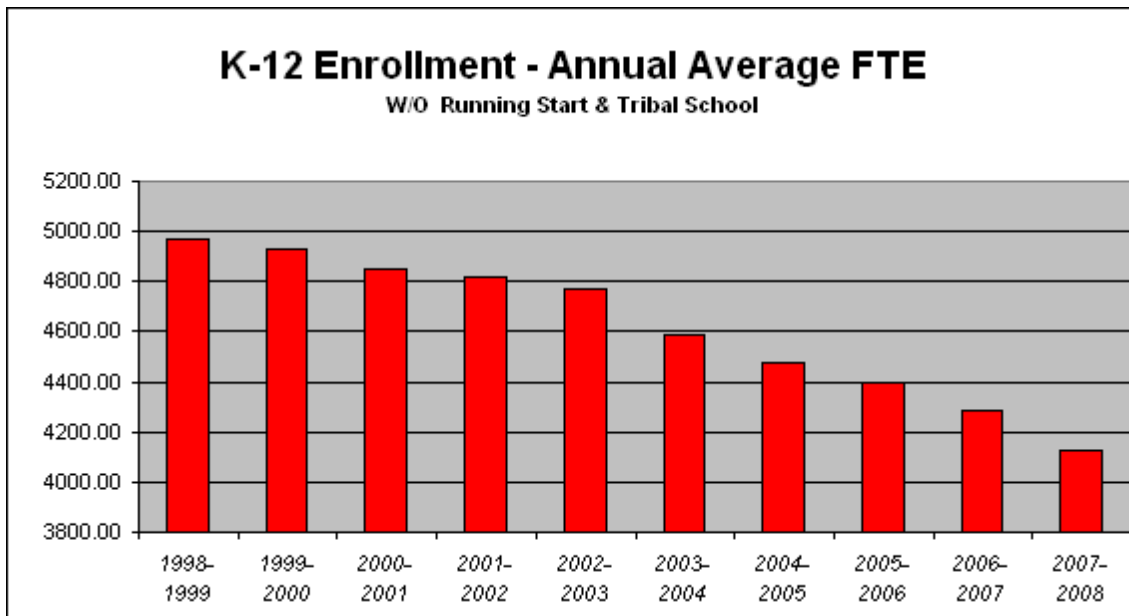
WHAT IS A BUDGET?



- Annual financial plan for the school district reflecting district and community goals.
- Establishes maximum expenditure amount for each fund.
- Must be formally adopted by the Board of Directors.
- Provides a means of measuring and guiding performance by comparing planned expenditures and staffing levels against actual expenditures and staffing levels.
- Covers the fiscal year, from September 1st to August 31st of the following calendar year.
- Must be balanced. For example, beginning fund balance plus revenues must equal or exceed expenditures in each fund.
- Consists of five separate funds:
 - 1) General Fund – used for all instructional and regular operations of the school district.
 - 2) Associated Student Body (ASB) Fund – used for all student activities such as clubs, student government and some athletic programs.
 - 3) Capital Projects Fund – utilized for the purchase of land, the construction and equipping of new facilities, the installation of major systems, and major facility renovation.
 - 4) Transportation Vehicle Fund – used exclusively for the purchase of school buses.
 - 5) Debt Service Fund – covers principal and interest payments on outstanding debt.

STAFF COUNTS AND STUDENT ENROLLMENT

	2005- 2006 Actual	2006- 2007 Actual	2007- 2008 Budget
A. Staff FTE counts			
General Fund FTE Certified Employees	296.596	279.000	267.500
General Fund FTE Classified Employees	163.812	166.726	172.181
	2005- 2006 Actual	2006- 2007 Actual	2007- 2008 Budget
B. Student FTE enrollment counts			
Kindergarten	165.56	145.44	150.00
Grade 1	285.88	335.00	291.00
Grade 2	317.21	288.56	333.00
Grade 3	307.53	324.52	294.00
Grade 4	336.29	302.25	331.00
Grade 5	346.11	338.60	306.00
Grade 6	366.56	345.97	344.00
Grade 7	368.22	366.69	348.00
Grade 8	399.26	368.11	365.00
Grade 9	456.21	405.27	405.00
Grade 10	427.58	393.84	372.00
Grade 11 (Excluding Running Start)	347.07	368.76	309.00
Grade 12 (Excluding Running Start)	274.06	302.91	281.00
 SubTotal	 4397.54	 4285.92	 4129.00
 Tribal School	 124.39	 124.94	 120.00
Running Start	113.11	129.40	130.00
 Total K-12	 4635.04	 4540.26	 4379.00



k-12 Enrollment 9 Year History

(Annual Average Student FTE - Excluding Running Start and Tribal School)

1996-1997	4882.59
1997-1998	5004.45
1998-1999	4969.23
1999-2000	4927.91
2000-2001	4847.60
2001-2002	4816.91
2002-2003	4768.80
2003-2004	4585.07
2004-2005	4475.81
2005-2006	4397.54
2006-2007	4285.92
2007-2008	4129.00

PROPERTY TAXES

Listed below are the property tax rates per thousand dollars of assessed value for calendar year 2002 through 2007 and the anticipated rates for calendar year 2008.

<u>Year</u>	<u>M & O Levy</u>	<u>TVF</u>	<u>Bonds</u>	<u>Total</u>		
2002	3.11	.24	1.79	\$5.03		
2003	2.98		1.56	\$4.54		
2004	2.90		1.50	\$4.40		
2005	2.85		1.31	\$4.16		
2006	2.75		1.25	\$4.00	2007	2.71
1.20	\$3.91					
2008	2.41		1.17	\$3.58		

For calendar year 2005, the owner of a home valued at \$200,000 paid \$832; for calendar year 2006, the owner of a home valued at \$200,000 paid \$800 in property taxes and for calendar year 2007, the owner of a home valued at \$200,000 paid \$782 that went directly to the Enumclaw School District.

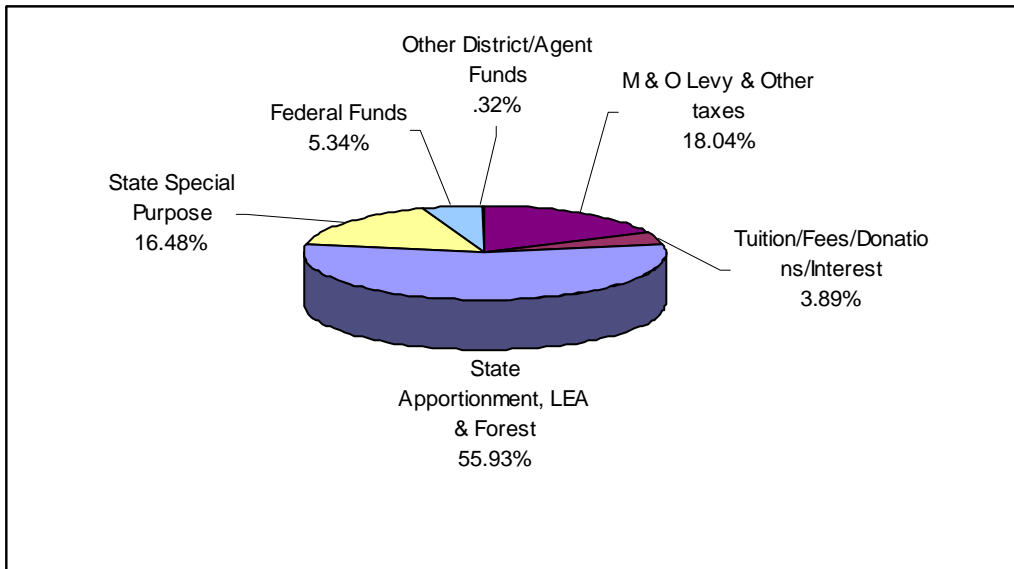
For 2008, the property tax on a \$200,000 house is expected to be \$716. Property tax statements also list a “State Property Tax.” This money is collected by the state and distributed to school districts throughout the state of Washington according to student enrollment. The intent of the “State Property Tax” is to equalize funding for all school districts in the state of Washington, regardless of the economic advantage of one area over another.

The school fiscal year begins on September 1st and ends on August 31. Property taxes are levied and collected on a calendar-year basis (January-December). The 2007-2008 school-year budget reflects \$7.38 million in levy funds. Local property taxes (levy funds) represent approximately 18.04% of the total revenues available to the district for the 2007-2008 school year.

The School Board has final authority in determining how levied dollars will be expended.



Where Does the Money Come From?



State Apportionment – The largest portion (55.93%) of the Enumclaw School District’s General Fund revenue comes directly from the state in the form of “apportionment.” The amount received is determined by the number of students attending our schools and a series of formula factors including legislatively-set base salaries, employee benefits, and non-labor allocations.

Local Taxes – 18.04% of budgeted revenue comes from the local Maintenance and Operation levy. The levy amount is capped by the legislature and must be approved by Enumclaw School District voters at a special election currently held every 4 years.

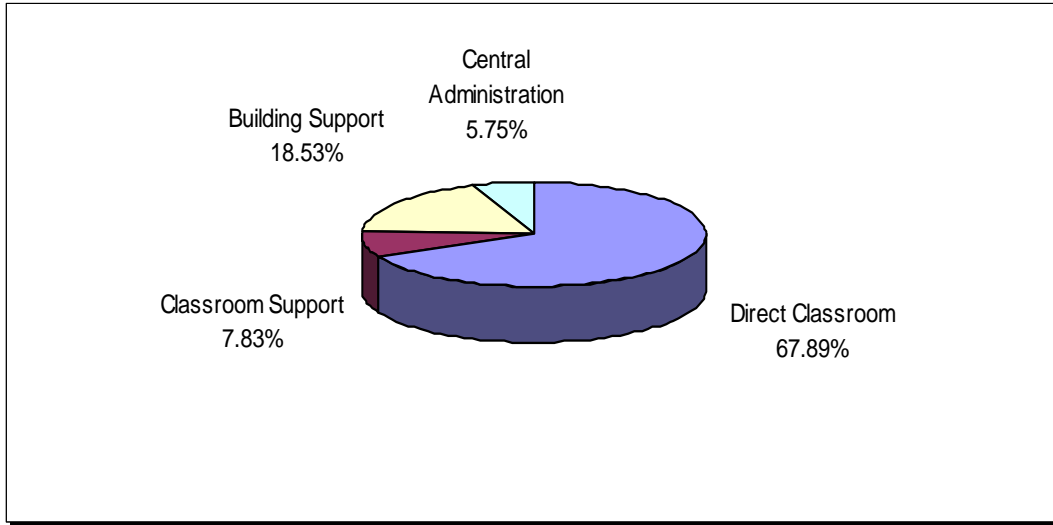
State Special Purpose Funds – The third-largest source of funds (16.48%) comes from the state as categorical funding for programs such as special education, pupil transportation, transitional bilingual education, learning assistance program, and student achievement. These revenues are received for specific programs and are not available for other purposes.

Federal Funds – Federal categorical funds comprise 5.34% of district revenues. These monies fund supplemental special education programs, as well as Title I and Nutrition Service programs.

Tuition and Fees – This 3.89% of local non-tax funds is generated by fee-based programs such as school lunches, local donations, rental, and investment interest earnings.

Other School District and Agency Funds – The .32% of budgeted revenue comes from other districts for participation in joint programs and grants from non-state agencies.

Where Does the Money Go?



Direct Classroom – 67.89% of the district budget is spent on the classroom. This includes expenditures for teachers, principals, educational assistants, teaching supplies, materials, textbooks, equipment, extracurricular programs, staff development, and technology support.

Building Support – This category represents 18.53% of the district budget. It includes pupil transportation, food services, maintenance, grounds, custodial, utilities, insurance, security, and data processing.

Classroom Support – 7.83% of the district budget is spent on librarians, counselors, nurses, psychologists, communication disorder specialists, therapists, and student safety.

Central Administration – 5.75% of the district budget is used for the school board, the superintendent's office, the business office, the personnel department and for the supervision of the following activities: instruction, food services, pupil transportation, and maintenance.

REVENUE SOURCES

Local Taxes: Funds from maintenance and operation levies approved by the voters.

Local Non-Tax: Tuition and fees, food-service sales, investment earnings, donations, rental of district facilities, and other community services.

State General Purpose: Funding revenues allocated by the state based upon enrollment and work experience of the certificated (teachers) staff.

State Special Purpose: State revenues provided for support of remedial learning, handicapped students, highly capable students, special and pilot programs, student achievement funding, pupil transportation, and food service.

Federal General Purpose: This category includes revenue received from Federal Forests.

Federal Special Purpose: This category includes support for federal remediation learning programs such as Title I and Title V. Additionally, federal dollars are received for handicapped students, school food services (including USDA commodities), vocational education, and Indian education.

Revenues from Other Sources: Revenues from agencies other than the Office of the Superintendent of Public Instruction, such as ESD grants.



REVENUE FORECAST

Fiscal Year 2007-2008 Budget

	2006-2007 Budget	2007-2008 Budget	Difference
<u>Local Taxes</u>			
Local Property Taxes	6,859,711	7,210,219	350,508
Timber Excise	177,792	175,653	(2,139)
Other Local Taxes	25,127	-	
Total Local Taxes	7,062,630	7,385,872	
<u>Local Non-Tax</u>			
Tuitions	49,000	120,647	71,647
Summer School	2,000	16,000	14,000
Sales of Goods	100,000	100,000	-
Other community Service	-	-	
Food Service	840,000	860,000	20,000
School Bus	15,000	15,000	-
Investments	150,000	200,000	50,000
Gifts/Donations	60,000	60,000	-
Fines/Damages	10,000	10,000	-
Rentals	22,020	100,000	77,980
Insurance	7,500	7,500	-
Local Support	90,600	105,600	15,000
E-Rate	-	-	-
Total Non-Tax	1,346,120	1,594,747	248,627
<u>State</u>			
Apportionment	20,584,641	21,664,648	1,080,007
Special Ed-General Apportionment	-	597,721	597,721
LEA	529,587	589,449	59,862
State Forest	200,000	50,000	(150,000)
Sp Purpose	-	-	
Sp Ed	2,309,410	2,527,132	217,722
LAP	238,232	238,232	-
Special Pilot	81,353	202,611	121,258
Promoting Academic Success	99,886	100,000	114
Trans Bilingual	76,540	93,022	16,482
I-728	1,743,750	2,043,113	299,363
Highly Capable	32,929	38,993	6,064
Local Ed	-	-	-
Food Service	22,598	28,295	5,697
Transportation	1,399,059	1,477,709	78,650
Other State Agencies, unass	-	-	-
Total State	27,317,985	29,650,925	2,332,940
<u>Federal</u>			
Federal Forest	17,300	17,300	-
Unassigned	-	-	-
Medicaid	15,000	15,000	-
Sp Ed	878,313	1,082,624	204,311
VOC	22,550	23,958	1,408
Title I Disadvantaged	178,185	264,279	86,094
School Improvment	169,495	172,713	3,218
Food Svs	360,000	430,000	70,000
Indian Ed	20,000	20,250	250
Federal Grants Through Other Agencies	-	100,000	100,000
Commodities	50,000	60,000	10,000
Total Federal	1,710,843	2,186,124	475,281

BUDGETED EXPENDITURES

General Fund expenditures are categorized in several ways in the budget. These categories are defined by the state through an accounting system to maintain consistency among the many school districts in Washington. The school district prepares its expenditure budget on a program basis. Program budgeting allows the district to examine the costs of instructional programs on an individual basis. The major General Fund programs are defined below:

Basic Education

This program covers the direct costs of basic education as defined in RCW28A58.750. Program expenditures include the salary and benefit costs of basic education teachers, including extracurricular activities. It also includes direct costs for instruction, such as textbooks, supplies and materials, classroom equipment, etc. Also included in basic education expenditure programs are the support activities to teaching, such as library, counseling, student safety, curriculum support, and principal's office expenditures.

Special Education

This program reflects the direct costs of educating handicapped children. Teachers and certificated support staff (psychologists, speech therapists, etc.) and classroom support staff (instructional assistants, secretaries, etc.) supplies, materials, and classroom equipment.

Vocational Education

The expenditures for Vocational Education programs are approved by the Superintendent of Public Instruction for work skills programs. Many programs, such as business, industrial arts, marketing education, agriculture education, and home and family life sciences are part of Vocational Education.

Compensatory Education

Disadvantaged – Federal

Provides services to educationally deprived children living in low-income areas: it also provides services to children under 18 years of age who have been placed in local detention centers and group homes.

Title II

This program provides federally funded support for improving teacher quality.

Learning Assistance Program (LAP)

Provides additional learning assistance to supplement instruction for those children who may not be eligible for other compensatory programs.

Transitional Bilingual (ESL)

This program provides for assistance to students who speak English as a second language and whose language skills impair learning.

BUDGETED EXPENDITURES

Continued

Student Achievement

This program was funded to provide reduced class size and extended learning opportunities along with funds for teachers' professional development.

Other Instructional Programs

Highly Capable (Gifted)

This program records direct costs for the education for students who are considered "highly capable."

Title V

This program provides federally funded support for the purchase of instructional materials and instructional assistance.

Support Services

District Wide Support

This program provides support district-wide. Included are expenditures for the superintendent's office, school board, maintenance, grounds, accounting, payroll, utilities, insurance and data processing.

Nutrition Services

This is the district's lunch and breakfast program. It is the intent that the direct costs of this program do not exceed the revenues generated by local sales, and state and federal support.

Pupil Transportation

This program reflects the cost of transporting students and maintaining pupil transportation equipment.

BUDGETED EXPENDITURES

Comparison of General Fund Expenditures by Program

PROGRAM	2006-2007 Budget	2007-2008 Budget	Difference
Basic Education	21,938,389	22,210,501	272,112
Special Education-State	2,728,519	3,621,086	892,567
Special Education-Federal	850,254	1,054,427	204,173
Vocational-State	1,047,679	1,481,663	433,984
Vocational-Federal	21,781	23,193	1,412
Disadvantaged-Federal	172,493	255,836	83,343
School Improvement-Federal	164,086	166,997	2,911
Learning Assistance Program	230,621	241,151	10,530
Special and Pilot Programs	79,553	206,249	126,696
Promoting Academic Success	99,886	100,000	114
Transitional Bilingual	74,095	90,050	15,955
Student Achievement (includes carryover)	2,243,750	2,543,112	299,362
Indian Education	22,152	20,250	(1,902)
Compensatory-Other	36,348	153,563	117,215
Summer School	3,091	16,000	12,909
Highly Capable	43,084	47,144	4,060
Instructional Programs-Other	286,688	280,314	(6,374)
Other Community Services	51,260	45,613	(5,647)
Districtwide Support	5,323,286	5,865,481	542,195
Food Services	1,243,027	1,314,710	71,683
Pupil Transportation	<u>2,019,544</u>	<u>2,167,356</u>	147,812
Total Expenditures by Program	\$38,679,586	\$41,904,696	\$3,225,110

BUDGETED EXPENDITURES

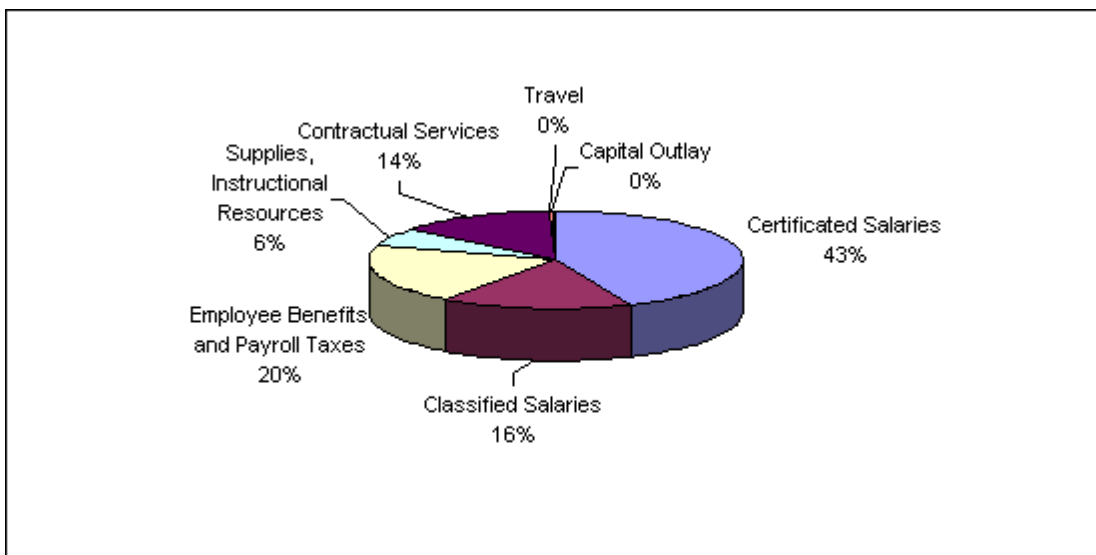
Comparison of General Fund Expenditures by Activity

Activity	2006-2007 Budget	2007-2008 Budget	Difference
<u>Teaching Activities</u>			
Teaching	22,634,475	24,454,043	1,819,568
Extracurricular	1,010,731	1,028,880	18,149
Payments to School Districts	240,000	244,484	4,484
Total Teaching Activities	<u>23,885,206</u>	<u>25,727,407</u>	<u>1,842,201</u>
<u>Teaching Support</u>			
Learning Resources	607,210	671,658	64,448
Counseling	927,294	942,785	15,491
Pupil Safety	276,491	386,315	109,824
Health Services	963,645	1,281,032	317,387
Total Teaching Support	<u>2,774,640</u>	<u>3,281,790</u>	<u>507,150</u>
<u>Other Supportive Activities</u>			
Food	501,800	505,800	4,000
Food Services Operations	698,780	764,875	66,095
Transportation Operations	1,548,062	1,656,071	108,009
Transportation Maintenance	232,521	242,253	9,732
Transportation Insurance	73,462	73,462	0
Transfers	-93,696	-88,344	5,352
Grounds Maintenance	301,180	309,471	8,291
Operation of Building	1,447,349	1,509,135	61,786
General Maintenance	517,564	563,303	45,739
Utilities	991,340	1,253,310	261,970
Building Security	10,000	10,000	0
Insurance	246,307	246,307	0
Information Systems	616,546	665,319	48,773
Motor Pool	50,920	53,919	2,999
Total Other Support Activities	<u>7,142,135</u>	<u>7,764,881</u>	<u>622,746</u>
<u>Unit Administration</u>			
Principal's Office	2,587,211	2,721,625	134,414
<u>Central Administration</u>			
Board of Directors	114,495	109,496	(4,999)
Superintendent's Office	253,560	264,165	10,605
Business Office	477,372	508,226	30,854
Human Resources	315,180	368,062	52,882
Public Relations	3,001	27,000	23,999
Supervision-Instruction	870,462	859,203	(11,259)
Supervision-Nutrition Services	42,447	44,035	1,588
Supervision-Transportation	208,677	223,606	14,929
Supervision-Building	5,200	5,200	0
Total Central Administration	<u>2,290,394</u>	<u>2,408,993</u>	<u>118,599</u>
Total Expenditures by Activity	<u>\$38,679,586</u>	<u>\$41,904,696</u>	<u>\$3,225,110</u>

BUDGETED EXPENDITURES

Comparison of General Fund Expenditures by Object

OBJECT	2006-2007	2007-2008	DIFFERENCE	
	Budget	Budget		
Debt Transfers	93,696	88,344	-5,352	
Credit Transfers	-93,696	-88,344	5,352	
Certificated Salaries	17,579,699	18,191,965	612,266	\$0.4341
Classified Salaries	6,476,273	6,907,133	430,860	\$0.1648
Employee Benefits and Payroll Taxes	7,610,935	8,318,887	707,952	\$0.1985
Supplies, Instructional Resources	2,097,032	2,514,604	417,572	\$0.0600
Contractual Services	4,719,768	5,769,393	1,049,625	\$0.1377
Travel	66,136	72,981	6,845	\$0.0017
Capital Outlay	129,743	129,733	-10	\$0.0031
TOTAL EXPENDITURES BY OBJECT	\$38,679,586	41,904,696	3,225,110	\$1.0000



FUND ACCOUNTING

The first division of school district activities is by fund titles. The district has five separate funds as described below.

General Fund

The general fund is used to account for all financial resources except for those required to be accounted for in other funds. This would include the ordinary operations of the school district, including all programs of instruction for students, maintenance of plant and facilities, administration of the district, food services, data processing and pupil transportation. The General Fund cannot be used for those purposes for which funds have been established for special activities. However, in the state of Washington the general fund may pay for associated student body (ASB) expenditures even though there is an ASB fund.

Associated Student Body (ASB) Fund

In Washington school districts, the only fund designated as a special revenue fund is the ASB fund. This fund is financed, in part, by the establishment and collection of fees from students and nonstudents as a condition of their attendance at any optional noncredit extracurricular event of the district. As a special revenue fund, the ASB fund is under the control, supervision, and approval of the board of directors, and the school district legally owns the resources accounted for in the ASB fund.

Capital Projects Fund

The Capital Projects Fund includes all monies and resources set aside for the construction of buildings, certain purchases of new equipment, conducting energy audits, and making capital improvements to buildings. The Capital Projects Fund also pays for the replacement of roofs, carpet, and services systems. The Capital Projects Fund usually includes the proceeds of the sale of bonds, state matching funds, special levies, and investment earnings of the Capital Projects Fund.

Transportation Vehicle Fund

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

Debt Service Fund

Washington State law provided that a fund be established in the county treasury for the redemption of outstanding bonds and payment of interest. The County Treasurer also handles disbursements for the district.

Provisions must be made annually for a levy sufficient to meet payment of principal and interest. The County Treasurer holds collected levy monies in authorized interest earning accounts and/or securities until bond maturity or interest payment dates.

ENUMCLAW SCHOOL DISTRICT #216

Budget Summary - Fiscal Year 2007-2008

	<u>GENERAL FUND</u>	<u>TRANS VEHICLE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>DEBT SERVICE FUND</u>	<u>ASSOCIATED STUDENT BODY FUND</u>
Total Revenues & Other Fin. Sources	40,949,668	275,484	26,760	3,559,543	955,481
Total Appropriation (Expenditures)	41,904,696	330,000	100,000	3,299,608	939,108
Other Financing Uses	42,800				
Revenues Excess (Expenditures)	(997,828)	(54,516)	(73,240)	259,935	16,373
Beginning Fund Balance 9/1/07	3,200,000	433,000	124,795	1,985,690	231,173
Ending Fund Balance 8/31/08	<u><u>2,202,172</u></u>	<u><u>378,484</u></u>	<u><u>51,555</u></u>	<u><u>2,245,625</u></u>	<u><u>247,546</u></u>



GENERAL FUND

BUDGET SUMMARY

Beginning Fund Balance 09-01-07

Reserved for Inventory	10,000
Unreserved, Designated for Other Items	500,000
Unreserved, Undesignated Fund	
Balance	2,690,000

Total Beginning Fund Balance \$3,200,000

Revenue

M & O Levy & Other taxes	7,385,872	18.04%
Tuition/Fees/Donations/Interest	1,594,747	3.89%
State Apportionment, LEA & Forest	22,901,818	55.93%
State Special Purpose	6,749,107	16.48%
Federal Funds	2,186,124	5.34%
Other District/Agent Funds	132,000	0.32%

Total Revenue \$40,949,668

Total Available Resources \$44,149,668

Expenditures

Direct Classroom	28,449,032	67.89%
Classroom Support	3,281,790	7.83%
Building Support	7,764,881	18.53%
Central Administration	2,408,993	5.75%

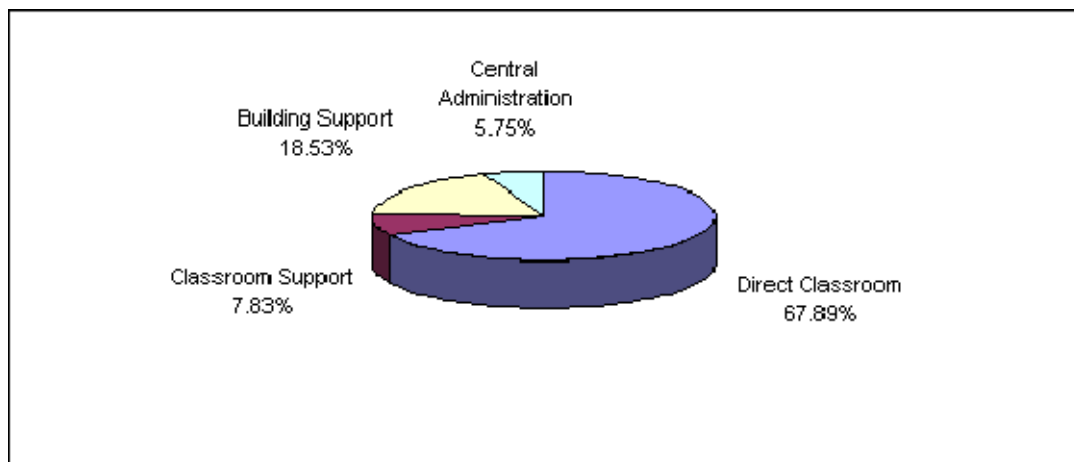
Total Expenditures \$41,904,696 100.00%

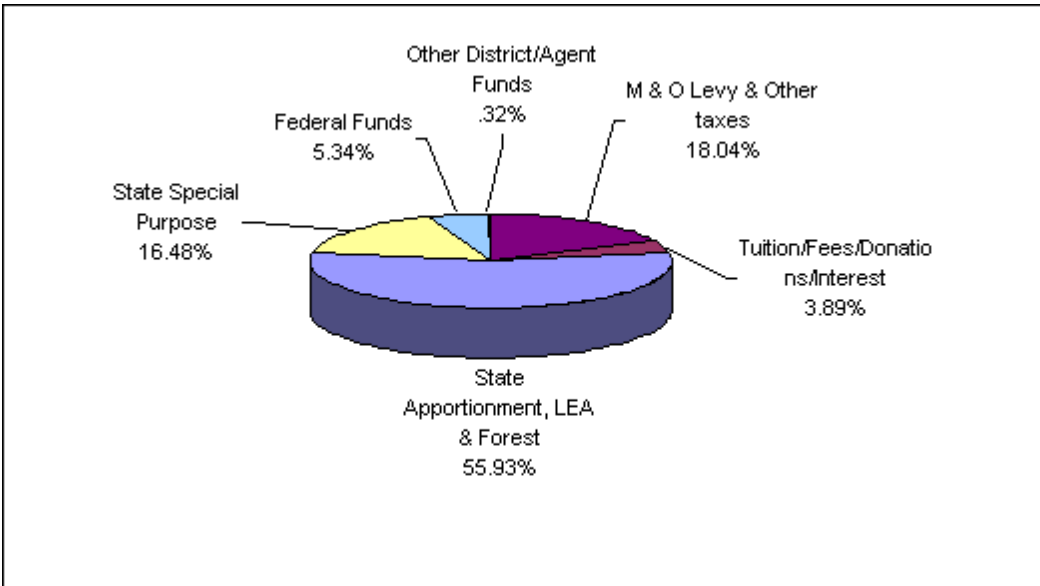
Total Transfers \$42,800

Ending Fund Balance 08-31-08

Reserved for Inventory	10,000
Unreserved, Designated For	
Contingencies	100,000
Unreserved, Undesignated Fund	
Balance	2,092,172

Total Ending Fund Balance \$2,202,172





ASSOCIATED STUDENT BODY FUND

Budget Summary

Beginning Fund Balance 09-01-07 \$ 231,173.00

Revenue:

General ASB	\$ 433,900.00
Athletics	\$ 45,596.00
Classes	\$ 25,800.00
Clubs	\$ 435,885.00
Private Monies	\$ 14,300.00

Total Revenue \$ 955,481.00

Total Available Resources \$ 1,186,654.00

Expenditures:

General ASB	\$ 391,300.00
Athletics	\$ 122,876.00
Classes	\$ 25,500.00
Clubs	\$ 384,282.00
Private Monies	\$ 15,150.00

Total Expenditures \$ 939,108.00

Ending Fund Balance 8-31-2008 \$ 247,546.00



CAPITAL PROJECTS FUND

Budget Summary

Beginning Fund Balance 09-01-07 \$
124,795.00

Revenue:

	\$	
Investment Earnings	6,600.00	
	\$	
Rentals & Leases	20,160.00	

Total Revenue \$
26,760.00

Total Available Resources \$
151,555.00

Expenditures:

	\$	
Sites	100,000.00	

Total Expenditures \$
100,000.00

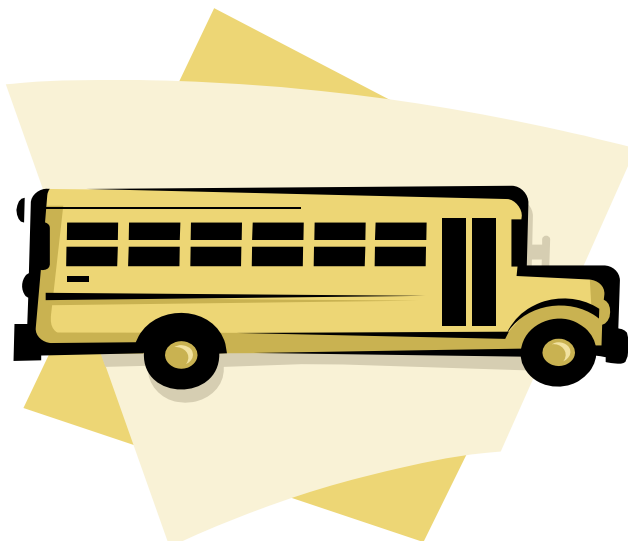
Ending Fund Balance 8-31-2008 \$
51,555.00



TRANSPORTATION VEHICLE FUND

Budget Summary

Beginning Fund Balance 09-01-07		\$ 433,000.00
Revenue:		
Investment Earnings	\$ 36,876.00	
State Depreciation Reimbursement	\$ 238,608.00	
Total Revenue		\$ <u>275,484.00</u>
Total Available Resources		\$ 708,484.00
Expenditures:		
School Bus Purchase	\$ 330,000.00	
Total Expenditures		\$ <u>330,000.00</u>
Ending Fund Balance 8-31-2008		\$ <u><u>378,484.00</u></u>



DEBT SERVICE FUND

Budget Summary

Beginning Fund Balance 09-01-07		\$ 1,985,690.00
Revenue:		
Local Taxes	\$ 3,416,743.00	
Local Support Non-Tax	\$ 100,000.00	
Transfers from Other Funds	\$ 42,800.00	
 Total Revenue		 \$ <u>3,559,543.00</u>
 Total Available Resources		 \$ 5,545,233.00
 Expenditures:		
Matured Bond Expenditures	\$ 1,931,608.00	
Interest on Bonds	\$ 1,368,000.00	
 Total Expenditures		 \$ <u>3,299,608.00</u>
 Ending Fund Balance 8-31-2008		 \$ <u><u>2,245,625.00</u></u>

