



BUDGET SUMMARY

FISCAL YEAR 2006-07

Prepared by: Ina Evers-Martin, Director of Business Services

INTRODUCTION

This document is a budget summary and guide to the 2006-07 General Fund Budget of the Camas School District No. 117. The budget summary represents a continuing effort to provide meaningful financial and budgetary information to the general public. It is our sincere intent to provide an effective tool for greater citizen involvement in the Camas School District budget process.

The revenue estimates and spending programs summarized within this document are shown in much greater detail in the formal budget document, OSPI Form F-195. Since this document is intended as a citizen's aid to a better understanding of how public schools are operated, this document represents simplified financial information.

This budget summary of the 2006-07 General Fund Budget contains, in graphic format, displays of enrollments, staffing levels, revenues and expenditures. If additional, more detailed information is required please call the Camas School District.

We welcome your suggestions and comments.

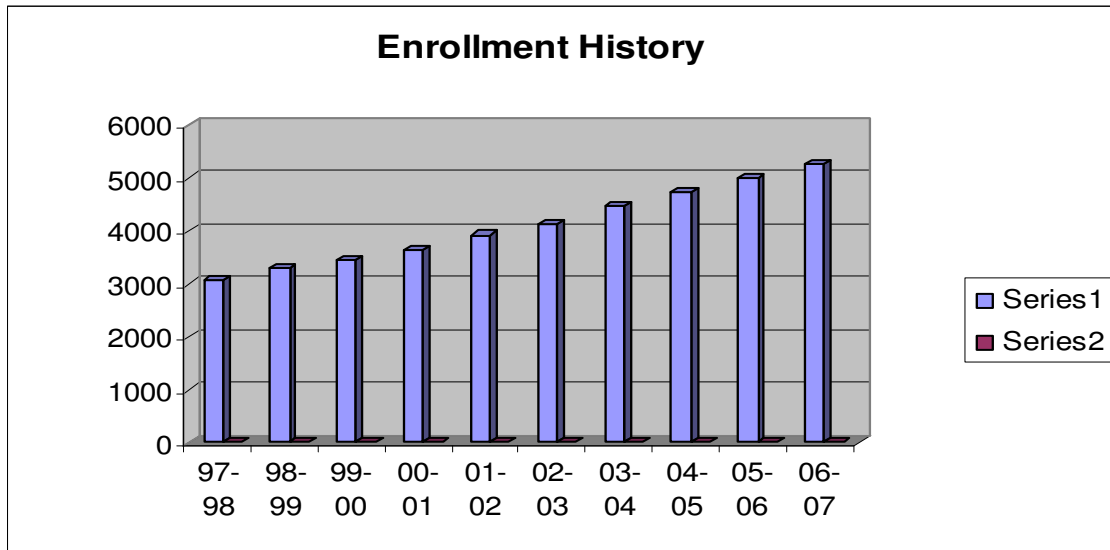
Sincerely,

Camas School District No. 117

Ina Evers-Martin
Director of Business Services
(360) 817-4400

WHERE DOES THE DISTRICT GET ITS GENERAL FUND MONEY?

The sources of the District's resources are detailed below. The major portion of the District's operational revenue (74%) is received from the State of Washington. The revenues received from the State are allocated based upon the enrollment of the district. Thus, student enrollment is a major driver behind the revenue base of the district. The anticipated total full-time equivalent student enrollment for the Fiscal Year 2006-07 is 5,262.50.



For every 1,000 students in the district the State will fund the following number of staff:

<u>Category</u>	<u>Grades</u>	<u>Number of Staff Members</u>
Instructional Staff (teachers)	K-4	53.20
Instructional Staff (teachers)	5-12	46.00
Certificated Administrators	K-12	4.00
Classified Staff	K-12	16.67

Classified staff members are custodians, secretaries, instructional paraprofessionals, bus drivers, and others who do not hold a teaching certificate.

The number of staff members generated through enrollment is then converted to dollars depending upon years of experience and training.

The actual number of staff members hired by the district is a local decision.

<u>Basic Education</u>	<u>Total Staff</u>	<u>State Funded</u>	<u>Locally Funded</u>
Instruction Staff	240.621	255.763	-0-
Certificated Adm.	19.000	20.853	-0-
Classified Staff	115.333	87.708	27.625

The State provides funding for: students with disabilities, student transportation, food services, highly capable students, non-English speaking students, and students with special learning assistance needs.

It should be emphasized that the revenue figures for fiscal year 2006-07 are only estimates. The factors which may impact these forecasted revenues are changes in student enrollment and revisions in state and federal funding formulas.

REVENUE SOURCES

Local Taxes

Collection of maintenance and operation levies approved by the voters.

Local Non-Tax

Includes all tuition and fees paid by students for participation in enrichment activities, student food service sales, investment earnings, rental of district facilities and other various community services.

State General Purpose

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

State Special Purpose

State revenues provided for support of remedial learning, handicapped children, highly capable children, I-728 student achievement, special and pilot programs, pupil transportation and food services.

Federal General Purpose

This category includes revenue received from federal forest trees.

Federal Special Purpose

This category includes support for federal remediation learning programs such as Title I and Targeted Assistance. Additionally, federal dollars are received for handicapped children, school food services including USDA commodities, and vocational education.

COMPARATIVE GENERAL FUND BUDGETED REVENUES 2003-04 - 2006-07

	FY03-04 Actual	FY04-05 Actual	FY05-06 Budget	FY06-07 Budget
Local Taxes	5,188,637	5,755,538	5,945,728	7,241,519
Local Non-Tax				
Tuition and Fees	4,308	17,229	10,000	90,980
Traffic Safety	29,765	27,630	40,000	40,000
Summer School	18,310	17,360	-	-
Day Care	249,701	205,167	306,200	224,808
Sales of Goods	2,061	3,424	2,500	500
Other Community Services	160,595	184,021	153,150	138,000
Food Services	809,393	848,083	1,045,578	1,115,242
Investment Earnings	18,103	19,132	10,000	12,000
Gifts & Donations	200	-	2,500	4,000
Fines & Damages	184,638	86,974	60,000	35,000
Rentals	17,740	17,040	20,000	25,000
Insurance Recoveries	40,520	3,405	10,000	10,000
Local Non-Tax, Unassigned	119,723	126,940	201,338	330,016
E-Rate	6,960	6,792	-	5,000
Total	1,662,016	1,563,198	1,861,266	2,030,546
State General Purpose				
Apportionment	18,338,371	19,902,177	21,520,507	24,325,101
State Forests	10,022	16,396	20,000	20,000
Timber Excise Tax	-	-	-	-
Other State, Unassigned	-	-	500,000	500,000
Total	18,348,393	19,918,573	22,040,507	24,845,101
State Special Purpose				
Special Purpose, Unassigned	-	-	-	-
Special Education	1,970,000	2,155,447	2,435,430	2,757,826
Learning Assistance	156,533	166,346	166,412	166,346
Special & Pilot Programs	31,950	25,726	10,000	29,250
Promoting Academic Success	-	-	-	80,928
Transitional Bilingual	48,605	69,377	76,418	100,710
Student Achievement	926,619	1,143,866	1,421,100	1,880,625
Highly Capable	30,384	32,823	35,286	39,161
School Food Services	18,310	16,179	20,978	24,268
Transportation Operations	933,161	1,069,435	1,200,000	1,200,000
Total	4,115,561	4,679,198	5,365,624	6,279,114
Federal General Purpose				
Federal Forests	775	814	500	4,000
Total	775	814	500	4,000
Federal Special Purpose				
School Improvement	145,661	135,645	147,000	151,000
Medicaid Reimbursement	5,212	9,504	30,000	2,000
Special Ed. Supplemental	632,951	728,022	722,981	835,011
Secondary Voc. Ed.	19,478	18,845	19,000	18,500
Disadvantaged	261,804	270,787	286,068	281,974
Limited English Proficiency	2,698	7,504	7,500	11,000
Day Care	2,749	2,069	4,000	4,000
School Food Services	305,131	302,523	336,996	342,842
USDA Commodities	48,717	79,565	58,804	64,000
Total	1,424,400	1,554,465	1,612,349	1,710,327
Revenues fr. Other Govt. Entities	-	98,763	-	-
Other Financing Sources	-	2,226	-	-
TOTAL REVENUES	30,739,783	33,572,774	36,825,974	42,110,607

BUDGETED EXPENDITURES

General Fund Expenditures are categorized in the budget in several ways. These categories are defined by the state through a state accounting system to maintain consistency among the many school districts throughout the State of 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 cost of basic education as defined in RCW 28A.58.750. Program expenditures include the salary and benefit costs of basic education teachers including extracurricular activities. It also includes direct costs of instruction such as textbooks, supplies and materials, classroom equipment, principals, curriculum and instruction, learning resources, etc. Teaching activities include a comprehensive range of fields that include such areas as Art, Music, Physical Education, Math and Social Studies.

Handicapped Education

This program reflects the direct costs of educating handicapped children. Teachers and certificated support staff (psychologists, speech therapists, etc.) and classified support staff (para-professionals, secretaries, etc.).

Vocational Instruction

This program reflects expenditures for vocational education that are approved by the Superintendent of Public Instruction for high schools. Many programs such as business, industrial arts and home economics are a part of vocational education. The District also participates in the Clark County Skills Center in Vancouver. The operational budget of the Clark County Skills Center is contained in the Budget of the Evergreen School District.

COMPENSATORY EDUCATION

Title I

Provides remedial assistance to educationally deprived children in the areas of reading and language arts.

Learning Assistance Program (LAP)

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

Transitional Bilingual (ESL)

Recorded in this program are the direct costs for the special education programs provided for students that speak English as a second language.

OTHER INSTRUCTIONAL PROGRAMS

Student Achievement

This program targets student achievement through class size reduction, intercession and other targeted instruction.

Highly Capable (Gifted)

This program reflects the direct costs for the education of students who are highly capable.

SUPPORT SERVICES

General Support Services

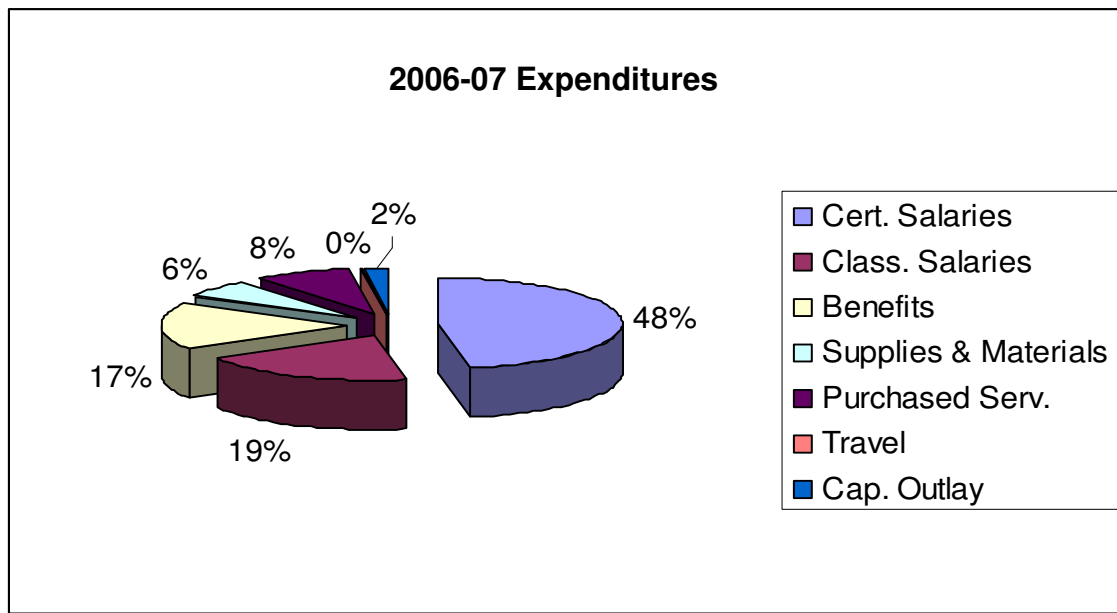
This program records expenditures to provide support for all programs of the district, both instructional and non-instructional. Included within this program are expenditures for the superintendent's office, board, maintenance, accounting, utilities and insurance.

Food Services

This is where the costs of operating the district lunch and breakfast program are recorded. It is the intent of the district that the costs of this program do not exceed the revenues generated by local sales and state and federal support.

Transportation

This program reflects the costs of operating and maintaining the district's pupil transportation program.



2006-07 RESOURCE TO PROGRAM EXPENDITURE REPORT, GENERAL FUND

PROGRAM	DIRECT PRG EXPENDITURES	FEDERAL REVENUES	STATE REVENUES	LOCAL REVENUES	LEVY REVENUES	USE OF FUND BALANCE	TOTAL REVENUES
01-00	BASIC EDUCATION	\$ 19,821,795	\$ 4,000	\$ 16,696,368	\$ 51,500	\$ (101,988)	\$ 19,821,795
01-01	EXTRAC. ATHLETICS	\$ 1,002,076					\$ 1,002,076
01-10	CONTINGENCY	\$ 500,000		\$ 500,000			\$ 500,000
01-21	BEA SPECIAL ED.	\$ 531,325		\$ 531,325			\$ 531,325
01-91	PSE STAFF DEVELOPMENT	\$ 10,000					\$ 10,000
01-94	CAP PROGRAM	\$ 418,325		\$ 418,325			\$ 418,325
01-95	TEXT ADOPTIONS	\$ 175,000					\$ 175,000
01-97	CERT. STAFF DEVELOPMENT	\$ 300,000					\$ 300,000
01-99	SECR. STAFF DEVELOPMENT	\$ 8,000					\$ 8,000
31-51	VOC. ADMINISTRATION	\$ 240,831		\$ 240,831			\$ 240,831
31-61	VOC BUSINESS & OFFICE	\$ 325,703		\$ 325,703			\$ 325,703
31-64	VOC AGRICULTURE	\$ 43,265		\$ 43,265			\$ 43,265
31-65	VOC. HOME & FAMILY LIFE	\$ 386,153		\$ 314,908	\$ 71,245		\$ 386,153
31-67	VOC. TRADES & INDUSTRIES	\$ 267,200		\$ 267,200			\$ 267,200
97-00	GENERAL SUPPORT	\$ 6,549,000		\$ 5,507,176	\$ 205,016		\$ 6,549,000
	TOTAL BEA PROGRAMS	\$ 30,578,673	\$ 4,000	\$ 24,845,101	\$ 327,761	\$ (101,988)	\$ 30,578,673
21-00	SPECIAL EDUCATION	\$ 3,428,796	\$ 2,000	\$ 2,757,826	\$ 9,735		\$ 3,428,796
24-00	FED. SPEC. ED.	\$ 720,981	\$ 738,937			\$ (17,956)	\$ 720,981
24-27	SPEC ED PRE-SCHOOL	\$ 27,133	\$ 36,074			\$ (8,941)	\$ 27,133
24-28	SAFETY NET	\$ 60,000	\$ 60,000				\$ 60,000
	TOTAL - SPEC ED.	\$ 4,236,910	\$ 837,011	\$ 2,757,826	\$ 9,735	\$ (26,897)	\$ 4,236,910
38-60	CARL PERKINS	\$ 17,943	\$ 18,500			\$ (557)	\$ 17,943
51-00	TITLE I	\$ 265,550	\$ 281,974			\$ (16,424)	\$ 265,550
52-59	FED CLASS SIZE RED.	\$ 131,836	\$ 135,000			\$ (3,164)	\$ 131,836
52-76	INN. ED. - TITLE VI	\$ 10,056	\$ 10,500			\$ (444)	\$ 10,056
52-77	TECH ED	\$ 5,000	\$ 5,500			\$ (500)	\$ 5,000
55-00	LEARNING ASSISTANCE	\$ 169,998		\$ 166,346			\$ 169,998
58-03	NAT CERT BONUS	\$ 18,874		\$ 19,250		\$ (376)	\$ 18,874
58-32	TEACHER ASST PGM	\$ 5,000		\$ 5,000			\$ 5,000
58-33	LEADERSHIP INTERN PGM	\$ 5,015		\$ 5,000			\$ 5,015
63-00	PAS	\$ 87,591		\$ 80,928		\$ 6,663	\$ 87,591
64-00	TITLE III - ESL	\$ 11,000	\$ 11,000				\$ 11,000
65-00	BILINGUAL	\$ 133,032		\$ 100,710			\$ 133,032
66-00	I-728 STUD. ACHIEVMNT	\$ 1,834,446		\$ 1,880,625		\$ (46,179)	\$ 1,834,446
71-00	TRAFFIC SAFETY	\$ 37,291			\$ 40,000	\$ (2,709)	\$ 37,291
74-00	HIGHLY CAPABLE	\$ 39,817		\$ 39,161		\$ -	\$ 39,817
79-00	LOCAL GRANTS	\$ 75,000			\$ 75,000		\$ 75,000
79-50	EDUCATION FOUNDATION	\$ 100,000			\$ 100,000	\$ -	\$ 100,000
88-00	DAY CARE	\$ 198,122	\$ 4,000		\$ 224,808	\$ (30,686)	\$ 198,122
89-00	COMMUNITY ED.	\$ 164,350			\$ 138,000	\$ -	\$ 164,350
98-00	FOOD SERVICES	\$ 1,575,731	\$ 406,842	\$ 24,268	\$ 1,115,242	\$ -	\$ 1,575,731
99-00	PUPIL TRANSPORTATION	\$ 2,186,111		\$ 1,200,000			\$ 2,186,111
	TOTAL - MISC. PROGRAMS	\$ 7,071,763	\$ 873,316	\$ 3,521,288	\$ 1,693,050	\$ (94,376)	\$ 7,071,763
	TOTAL - ALL PROGRAMS	\$ 41,887,346	\$ 1,714,327	\$ 31,124,215	\$ 2,030,546	\$ (223,261)	\$ 41,887,346