

BUDGET SUMMARY

FISCAL YEAR 2009-10

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

INTRODUCTION

This document is a budget summary and guide to the 2009-10 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 2009-10 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.

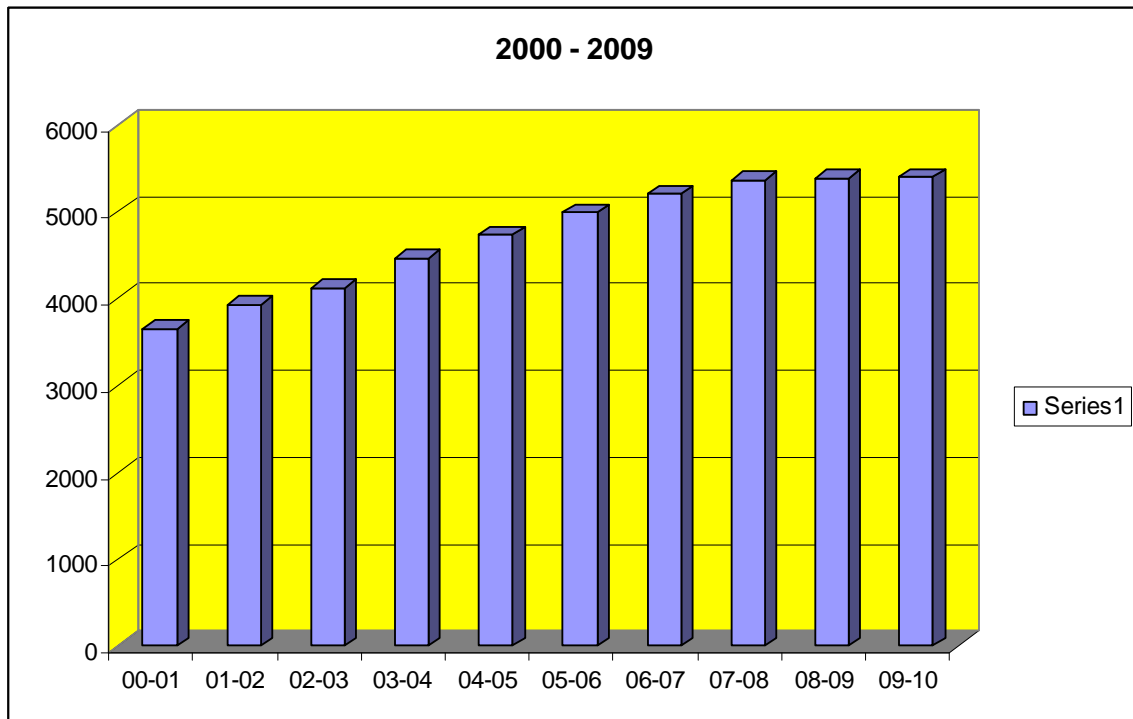
Sincerely,

Camas School District No. 117

Ina Evers-Martin
Director of Business Services
(360) 335-3000

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 (68.1%) 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 2009-10 is 5,400..



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	16.82

Classified staff members are custodians, secretaries, instructional para-professionals, 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	257.600	262.271	-0-
Certificated Adm.	19.000	21.627	-0-
Classified Staff	102.127	91.915	10.212

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 2009-10 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 2006-07 - 2009-10

	<u>FY06-07 Actual</u>	<u>FY07-08 Actual</u>	<u>FY08-09 Actual</u>	<u>FY 09-10 Budget</u>
<u>Local Taxes</u>	6,971,957	8,210,200	8,919,881	9,542,304
<u>Local Non-Tax</u>				
Tuition and Fees	72,174	98,746	99,240	82,650
Traffic Safety	20,770	-	-	-
Summer School	20,125	32,356	-	-
Day Care	286,424	323,746	85,376	85,000
Sales of Goods	36,648	85,953	113,015	118,300
Other Community Services	159,946	140,687	449,479	455,000
Food Services	1,084,966	1,113,484	1,114,581	1,218,688
Investment Earnings	50,807	42,339	36,473	25,000
Gifts & Donations	-	1,500	7,800	1,000
Fines & Damages	145,878	(163,253)	7,919	70,850
Rentals	58,793	30,321	108,416	90,000
Insurance Recoveries	2,485	33,297	3,875	10,000
Local Non-Tax, Unassigned	382,067	442,075	306,671	505,100
E-Rate	-	38,520	-	-
Total	2,321,083	2,219,771	2,332,845	2,661,588
<u>State General Purpose</u>				
Apportionment	23,760,770	25,310,506	25,510,080	27,216,226
Sped General Apportionment	-	635,234	783,319	763,111
State Forests	377,578	27,073	28,169	25,000
Local Effort Assistance	-	-	103,420	362,063
Other State, Unassigned	-	-	-	500,000
Total	24,138,348	25,972,813	26,424,988	28,866,400
<u>State Special Purpose</u>				
Special Purpose, Unassigned	996	-	-	-
Special Education	2,538,325	3,238,237	3,455,470	3,267,065
Middle School Voc	-	-	8,676	-
Learning Assistance	166,346	179,122	218,950	208,997
Special & Pilot Programs	74,079	191,449	246,738	139,331
Promoting Academic Success	58,789	92,062	-	-
Transitional Bilingual	103,530	97,869	81,393	75,319
Student Achievement	1,879,740	2,367,423	1,941,096	-
Professional Development	-	92,368	100,401	-
Highly Capable	38,887	48,245	51,327	50,636
School Food Services	19,888	28,575	24,003	17,686
Transportation Operations	1,339,151	1,377,106	1,471,708	1,368,900
Total	6,219,730	7,712,457	7,599,762	5,127,934
<u>Federal General Purpose</u>				
Federal Forests	2,417	589	528	4,000
Total	2,417	589	528	4,000
<u>Federal Special Purpose</u>				
Federal Stimulus - Title I	-	-	-	73,530
Federal Stimulus - State Stabilization	-	-	2,494,761	715,294
Federal Stimulus - IDEA	-	-	-	546,889
Federal Stimulus - Comp. Grants	-	-	-	3,500

COMPARATIVE GENERAL FUND BUDGETED REVENUES 2006-07 - 2009-10

	<u>FY06-07 Actual</u>	<u>FY07-08 Actual</u>	<u>FY08-09 Actual</u>	<u>FY 09-10 Budget</u>
Federal Stimulus - Other	-	-	-	1,932
Medicaid Reimbursement	24,265	31,448	72,419	60,000
Special Ed. Supplemental	804,979	858,634	853,400	877,152
Secondary Voc. Ed.	20,830	21,255	18,248	18,321
Disadvantaged	283,110	297,279	328,802	269,719
School Improvement	131,627	133,564	131,296	129,373
Limited English Proficiency	12,397	16,056	23,242	15,297
Day Care	2,548	2,957	3,485	2,500
School Food Services	325,754	346,833	368,142	379,695
USDA Commodities	<u>65,890</u>	<u>85,243</u>	<u>87,263</u>	<u>69,931</u>
Total	1,671,399	1,793,268	4,381,058	3,163,133
<u>Revenues fr. Other Govt. Entities</u>	66,550			
Other Financing Sources			2,122	2,500
TOTAL REVENUES	41,391,484	45,909,098	49,661,183	49,367,859

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 1

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

SUPPORT SERVICES

General Support Services

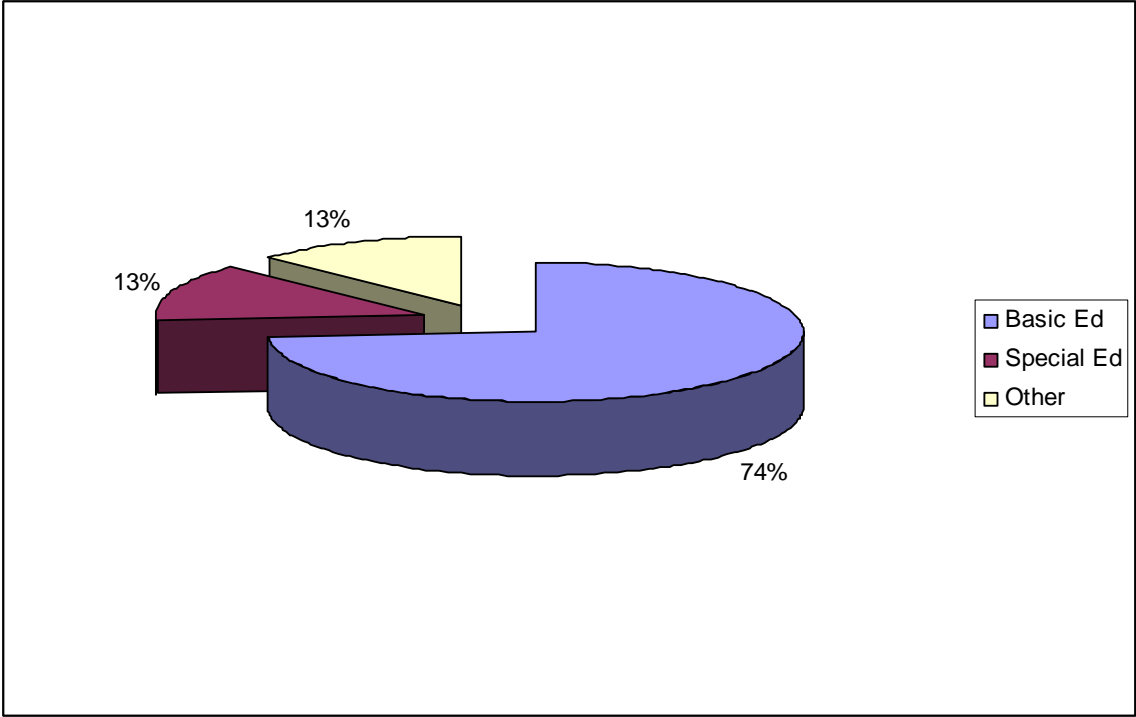
This program records expenditures to provide support for all programs of the district, both instructional and non-instructional. Included within this program are expenditures for the superintendent's office, board, maintenance, accounting, utilities and insurance.

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.



2009-10 RESOURCE TO PROGRAM EXPENDITURE REPORT, GENERAL FUND

PROGRAM		DIRECT PRG	CERT	CLASS	FEDERAL	STATE	LOCAL	LEVY	USE OF FUND
		EXPENDITURES	FTE	FTE	REVENUES	REVENUES	REVENUES	REVENUES	BALANCE
01-00	BASIC EDUCATION	\$ 25,716,396	260.500	41.890	\$ 64,000	\$ 20,771,880	\$ 604,505	\$ 3,562,866	\$ 713,145
01-01	ATHLETICS	\$ 963,332	1.000	2.298				\$ 963,332	\$ -
01-05	ASB REIMB. EXPENSES	\$ 569					\$ 1,000		\$ (431)
01-06	FEE BASED EXP	\$ 156,395					\$ 156,395		\$ -
01-10	CONTINGENCY	\$ 506,629				\$ 500,000			\$ 6,629
01-11	CARRY-OVER FUNDS	\$ 50,500							\$ 50,500
01-91	PSE STAFF DEVELOPMEN	\$ 10,000						\$ 10,000	\$ -
01-95	TEXT ADOPTIONS	\$ 240,000						\$ 240,000	\$ -
01-97	CERT. STAFF DEVELOPM	\$ 453,890						\$ 453,890	\$ -
01-99	SECR. STAFF DEVELOPM	\$ 8,549						\$ 8,549	\$ -
31-51	VOC. ADMINISTRATION	\$ 193,707	0.800	0.313		\$ 123,707	\$ 70,000		\$ -
31-61	VOC BUSINESS & OFFICE	\$ 390,918	12.300	1.622		\$ 390,918			\$ -
31-64	VOC AGRICULTURE	\$ 22,213				\$ 22,213			\$ -
31-65	VOC. HOME & FAMILY LI	\$ 376,977				\$ 376,977			\$ -
31-67	VOC. TRADES & INDUSTR	\$ 283,988				\$ 283,988			\$ -
34-00	MIDDLE SCHOOL VOC	\$ 6,000				\$ 6,000			\$ -
97-00	GENERAL SUPPORT	\$ 7,441,342	2.000	55.769		\$ 5,647,606		\$ 1,793,736	\$ -
	TOTAL BEA PROGRAMS	\$ 36,821,405	276.600	101.892	\$ 64,000	\$ 28,123,289	\$ 831,900	\$ 7,032,373	\$ 769,843
21-00	SPECIAL EDUCATION	\$ 5,339,027	50.400	16.146		\$ 4,030,176	\$ 15,000	\$ 1,293,885	\$ (34)
24-00	FED. SPEC. ED.	\$ 812,993	1.400	12.706	\$ 846,205				\$ (33,212)
24-27	SPEC ED PRE-SCHOOL	\$ 24,127			\$ 30,947				\$ (6,820)
	TOTAL - SPEC ED.	\$ 6,176,147	51.800	28.852	\$ 877,152	\$ 4,030,176	\$ 15,000	\$ 1,293,885	\$ (40,066)
11-00	ARRA TITLE I FED STIM.	\$ 70,114		1.024	\$ 73,530				\$ (3,416)
14-00	ARRA IDEA FED STIM.	\$ 506,668		5.043	\$ 546,889				\$ (40,221)
13-00	FISCAL STABILIZATION	\$ 692,868	9.000		\$ 715,294				\$ (22,426)
18-00	ARRA MCKINNEY-VENTC	\$ -			\$ 3,500				\$ (3,500)
38-60	CARL PERKINS	\$ 17,791		0.320	\$ 18,321				\$ (530)
51-00	TITLE I	\$ 265,077	3.000	0.512	\$ 269,719				\$ (4,642)
52-59	FED CLASS SIZE RED.	\$ 114,545	1.000		\$ 125,000				\$ (10,455)
52-60	TECH ED	\$ 2,595			\$ 6,305				\$ (3,710)

2009-10 RESOURCE TO PROGRAM EXPENDITURE REPORT, GENERAL FUND

PROGRAM	DIRECT PRG	CERT	CLASS	FEDERAL	STATE	LOCAL	LEVY	USE OF FUND	
	EXPENDITURES	FTE	FTE	REVENUES	REVENUES	REVENUES	REVENUES	BALANCE	
55-00	LEARNING ASSISTANCE	\$ 218,575	2.000	1.024		\$ 208,997		\$ 9,578	\$ -
58-03	NAT CERT BONUS	\$ 110,624				\$ 114,837			\$ (4,213)
58-33	LEADERSHIP INTERN PGM	\$ 4,218				\$ 4,494			\$ (276)
64-00	TITLE III - ESL	\$ 14,586			\$ 15,297				\$ (711)
65-00	BILINGUAL	\$ 101,725		1.789		\$ 75,319		\$ 26,406	\$ -
74-00	HIGHLY CAPABLE	\$ 47,653	0.600			\$ 50,636			\$ (2,983)
79-50	EDUCATION FOUNDATIO	\$ 99,846		1.004			\$ 103,000		\$ (3,154)
79-71	PTA/PTO DONATIONS	\$ 36,000					\$ 38,000		\$ (2,000)
89-00	COMMUNITY ED.	\$ 429,567		5.562	\$ 2,500		\$ 455,000		\$ (27,933)
98-00	FOOD SERVICES	\$ 1,636,451		16.395	\$ 449,626	\$ 17,686	\$ 1,218,688		\$ (49,549)
99-00	PUPIL TRANSPORTATION	\$ 2,550,665		31.089	\$ -	\$ 1,368,900		\$ 1,180,062	\$ 1,703
	TOTAL - MISC. PROGRA	\$ 6,919,568	15.600	63.762	\$ 2,225,981	\$ 1,840,869	\$ 1,814,688	\$ 1,216,046	\$ (108,453)
	TOTAL - ALL PROGRAM	\$ 49,917,120	344.000	194.506	\$ 3,167,133	\$ 33,994,334	\$ 2,661,588	\$ 9,542,304	\$ 621,324
	GENERAL FUND			A.S.B FUND	DEBT SERVICE FUND	CAPTIAL PROJECTS FUND	TRANSP. VEH.		
	BEG. FUND BALANCE	\$ 2,290,000		\$ 625,000	\$ 4,225,000	\$ 42,000,000		\$ 1,070,000	
	TOTAL REVENUES	\$ 49,367,859		\$ 1,107,060	#####	\$ 20,668,702		\$ 380,000	
	TOTAL EXPENDITURES	\$ 49,917,120		\$ 1,017,360	#####	\$ 23,071,600		\$ 200,000	
	TRANSFERS					\$ 82,613		\$ -	
	ENDING FUND BALANCE	\$ 1,740,739		\$ 714,700	\$ 4,321,548	\$ 39,514,489		\$ 1,250,000	

TOTAL
REVENUES
\$ 25,716,396
\$ 963,332
\$ 569
\$ 156,395
\$ 506,629
\$ 50,500
\$ 10,000
\$ 240,000
\$ 453,890
\$ 8,549
\$ 193,707
\$ 390,918
\$ 22,213
\$ 376,977
\$ 283,988
\$ 6,000
\$ 7,441,342
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\$ 5,339,027
\$ 812,993
\$ 24,127
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\$ -
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TOTAL
REVENUES
\$ 218,575
\$ 110,624
\$ 4,218
\$ 14,586
\$ 101,725
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\$ 99,846
\$ 36,000
\$ 429,567
\$ 1,636,451
\$ 2,550,665
\$ 6,919,568
<u>\$ 49,917,120</u>
FUND

PROPERTY TAXES

Property taxes are levied and collected on a calendar-year basis. The school district's budget year is from September 1 through August 31. The 2008-09 budget reflects the fall collection from the 2008 approved levy and the spring collection from the 2009 property tax approved by the voters in February 2006.

Listed below are the property tax levies and rates for 2008 and 2009. The General Fund levy is for the current operations of the school district. The Debt Service Fund Levy is for the redemption of past and current bond issues, the proceeds of which are used in the Capital Projects Fund for facility construction. The Technology Levy is a 6-year \$6,000,000 levy approved in 2006 for the purchase of district-wide technology. The Transportation Levy is a 2-levy approved in 2006 for the purchase of school buses.

	<u>Gen Fund Levy</u>	<u>Debt Service Levy</u>	<u>Tech Levy</u>	<u>Transp. Levy</u>
2009	\$2.14	\$2.72	\$0.26	-0-
2010	\$2.49	\$3.36	\$0.30	-0-(estimated)
	2009 Total Tax Rate	\$5.11		
	2010 Total Tax Rate	\$6.15 (estimated)		

The owner of a \$300,000 home is projected to pay \$1,533 (300 times \$5.11) in property taxes in 2009 that go directly to the Camas School District. The 2010 tax rates are estimates. The final rate will be calculated as the new assessed valuation for the district is published in December 2009.

As each bond is sold, a bond rating is assigned to that bond based upon the perception of the rating agency (Moody's and Standard & Poor's) as to the financial management and stability of the district. In April 2007, Moody's Investors Service maintained the Camas School District rating of A1. The rating reflects the overall growth and diversification of the district's taxable values, consistently strong financial position, and manageable debt levels.

The district cannot collect more taxes than the amount approved by the voters. The assessed valuation of taxable property in the Camas School District for 2009 collection is \$4,407,217,394. If total assessed valuation of the district were to double, then the tax rate would be cut in half.

Property tax statements for Camas School District taxpayers also list a "state school property tax." This money is collected by the state and distributed to school districts throughout the state according to student enrollment.