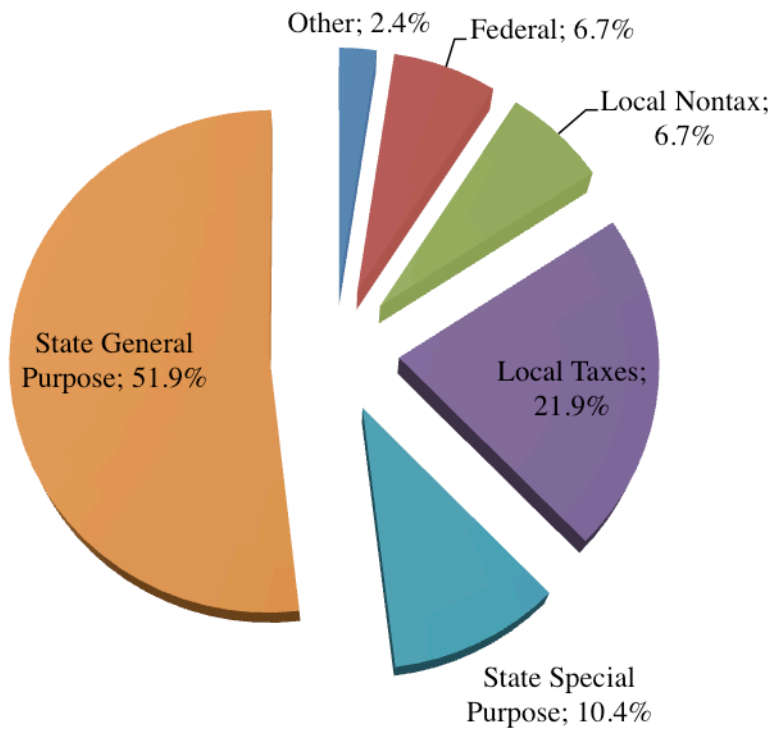


# REVENUE SOURCES FOR GENERAL FUND

The 2011-12 General Fund Revenue Budget includes the following amounts. The graph shows the percent of total from the sources indicated.

STATE GENERAL PURPOSE	\$ 40,434,418
STATE SPECIAL PURPOSE	\$ 8,128,834
LOCAL TAXES	\$ 17,080,807
LOCAL NONTAX	\$ 5,180,851
FEDERAL	\$ 5,206,143
OTHER	\$ 1,848,269
<b>TOTAL</b>	<b>\$ 77,879,32</b>



<b>DETAIL REVENUE BY PROGRAM</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2011-12 BUDGET</b>
LOCAL PROPERTY TAXES	13,652,044	14,686,151	16,123,114	17,077,702
TIMBER EXCISE TAX	4,079	4,726	5,415	3,105
TUITIONS -Kindergarten	311,430	430,676	318,282	340,000
DAY CARE TUITIONS AND FEES	394,102	484,406	658,676	830,510
SALES OF GOODS, SUPPLIES AND SERVICES	206,151	305,139	126,000	143,000
SEC. VOC. ED., SALES OF GOODS	5,598	3,496	6,000	6,000
OTHER COMMUNITY SERVICES	1,066,081	1,015,202	738,438	891,394
FOOD SERVICES	1,508,379	1,439,182	1,400,000	1,450,000
INVESTMENT EARNINGS	54,125	13,978	20,000	14,000
GIFTS AND DONATIONS	184,357	216,015	159,213	159,213
FINES AND DAMAGES	21,999	24,547	20,000	19,500
RENTALS	268,652	252,414	210,094	175,000
INSURANCE RECOVERIES	5,852	9,015	10,500	9,000
LOCAL NONTAX	340,530	586,096	587,873	593,234
E-RATE	85,239	0	77,000	550,000
APPORTIONMENT	36,250,386	38,436,999	38,009,574	37,802,296
SPECIAL ED-GENERAL APPORTIONMENT	1,091,931	1,098,183	1,101,365	1,192,848
LOCAL EFFORT ASSISTANCE	552,969	258,719	713,696	939,274
OTHER STATE GENERAL PURPOSE UNASSIGNED	59	0	1,800,000	500,000
SPECIAL PURPOSE, UNASSIGNED	206,850	260,637	0	0
SPECIAL EDUCATION	5,273,664	5,192,958	4,924,270	5,136,812
VOCATIONAL MIDDLE SCHOOL	19,818	11,043	0	0
LEARNING ASSISTANCE	577,010	585,438	661,184	733,114
SPECIAL AND PILOT PROGRAMS	39,175	39,607	4,922	298,001
TRANSITIONAL BILINGUAL	187,096	192,508	177,182	199,152
STUDENT ACHIEVEMENT	2,853,375	207,965	0	0
PROF DEVELOPMENT-SCIENCE/MATH	136,706	0	0	0
HIGHLY CAPABLE	73,947	71,744	71,236	72,654
SCHOOL FOOD SERVICES	63,405	66,543	60,558	45,780
TRANSPORTATION – OPERATIONS	1,780,178	1,581,225	1,643,321	1,643,321
SPECIAL & PILOT PROGRAMS - STATE AGENCIES	4,974	13,790	38,000	0
GEN PURPOSE DIRECT FED GRANTS, UNASSIGNED	0	0	800,000	800,000
FEDERAL IN-LIEU-OF TAXES	26,708	11,020	27,000	0
FEDERAL FORESTS	20,369	18,304	20,000	16,453
FEDERAL TITLE I STIMULUS	0	56,084	147,160	0
FEDERAL FISCAL STABILIZATION	3,556,708	1,315,338	168,976	0
FEDERAL IDEA STIMULUS	0	833,988	808,751	0
FEDERAL STIMULUS-COMPETITIVE GRANTS	0	21,150	0	0
SPECIAL EDUCATION, SUPPLEMENTAL IDEA	1,494,364	1,404,069	1,447,293	1,455,585
SECONDARY VOCATIONAL EDUCATION - PERKINS	36,642	36,973	31,625	35,000
TITLE I	515,440	534,563	500,872	664,513
SCHOOL IMPROVEMENT, FEDERAL	368,827	409,633	372,215	357,512
FEDERAL TITLE III	25,771	18,000	42,800	42,800
OTHER COMMUNITY SERVICES	28,789	25,155	15,000	15,000
SCHOOL FOOD SERVICES	1,026,129	1,194,686	1,055,500	1,284,280
FEDERAL GRANTS - MEDICAID ADMIN MATCH	0	295,552	100,000	400,000
SPECIAL EDUCATION-MEDICAID REIMBURSEMENT	46,240	9,437	38,000	0
USDA COMMODITIES	164,142	164,614	135,000	135,000
PROGRAM PARTICIPATION, BROOKWATER	120,291	143,941	100,000	120,000
SPECIAL EDUCATION –OTHER DISTRICTS	79,578	58,141	70,000	70,000
NONHIGH PARTICIPATION	83,232	112,798	80,000	250,000
GOVERNMENTAL ENTITIES	15,086	30,440	11,000	0
NONFEDERAL ESD	71,216	69,218	54,640	54,640
TRANSFERS	199,650	0	0	1,353,629
<b>TOTAL</b>	<b>75,099,343</b>	<b>74,251,506</b>	<b>75,691,745</b>	<b>77,879,322</b>

# LOCAL LEVY FUNDING

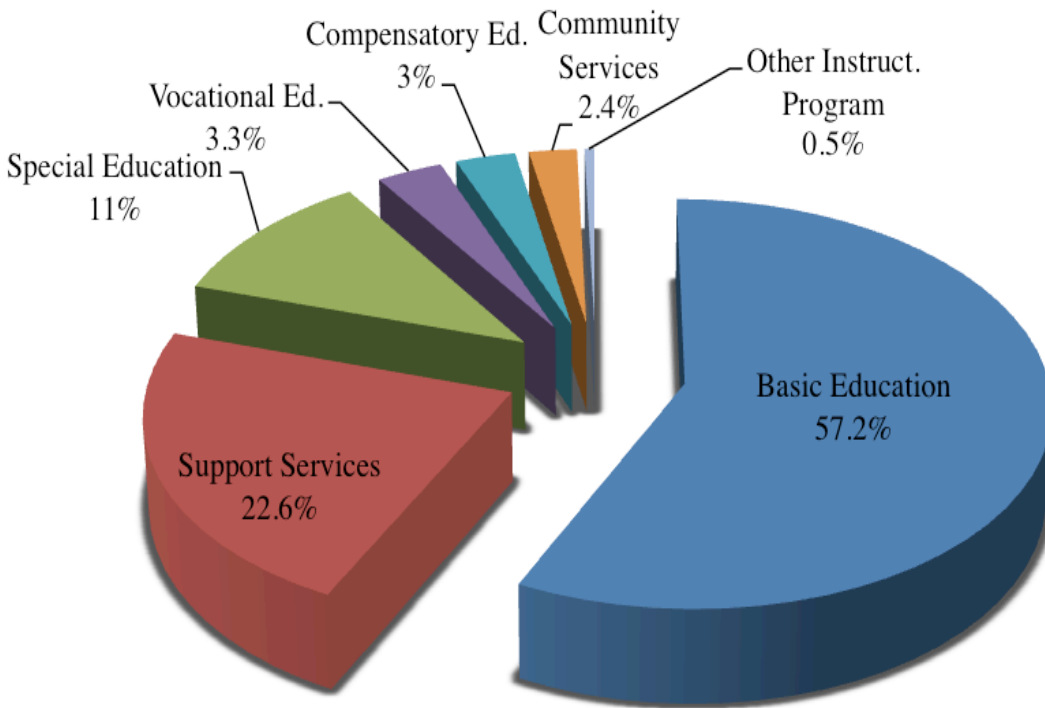
With an increase in the levy lid to 28.86%, the District will collect \$952,300 more for the 2011-12 school year.

Preservation of LEA funding reduces the total levy amount collected from residents AND state funding of \$939,274.

<b>GENERAL FUND – Local Excess Levies</b>				
<b>Local Property Tax Collections</b>				
Excess Levy Amount	Est. Timber Levy	Net Levy Amount	Collection Percent	Amount Budgeted
Fall 2011				
\$17,000,000	\$3,105	\$16,996,895	48.09%	\$8,173,807
Spring 2012				
\$17,475,427	\$3,105	\$17,472,322	50.96%	\$8,903,895
<b>Total Local Taxes</b>				<b>\$17,077,702</b>

# GENERAL FUND EXPENDITURE BUDGET

The General Fund Expenditure Budget of \$78,485,880 will be the operating budget for the 2011-2012 School Year. The General Fund includes the following: Basic Education programs, Technical Education, Food Services, Pupil Transportation, operational costs for all buildings and grounds and all Categorical Aid Programs (Federal and State). The following chart shows the General Fund Budget broken into categories.



# BUDGET EXPENDITURES BY PROGRAM

**Regular or Basic Education** **\$44,915,692**

Charged to these program codes are the direct expenditures for Basic Ed. These charges are limited to the activities of instruction, related direct supervision of teachers and associated extra-curricular activities.

**Special Education** **\$ 8,640,422**

Charged to these programs are the expenditures for providing special education and related services for all handicapped pupils between birth and twenty-one years of age.

**Vocational Education** **\$ 2,553,421**

These charges are the direct expenditures for operating the secondary Vocational/Technical Program.

**Compensatory Education** **\$ 2,280,897**

Charged here are the direct expenditures to assist student participation in the regular instructional programs. Examples include remediation programs, Title I, Learning Assistance Programs (LAP) and bilingual education.

**Other Instructional Programs** **\$ 482,819**

Charged in these accounts are summer school, highly capable education, local education program enhancement, Title VI, grants for basic skills development, educational improvement and support, and special projects.

**Community Services** **\$ 1,845,951**

These accounts are charged for operating programs primarily for the benefit of the community as a whole or some segment of the community. This program includes the Swim Pool, Performing Arts Center and Recreation.

**Support Services** **\$ 17,766,678**

Support Services are the activities that support the educational programs of the District. Areas included are maintenance, health services, superintendent's office, Board of Directors, business operations, personnel services, utilities, insurance, data processing, district printing, food service and pupil transportation.

## DETAIL EXPENDITURE BY PROGRAM

	<b>PROGRAM</b>	<b>2008-2009 ACTUAL</b>	<b>ACTUAL</b>	<b>2010-2011 BUDGET</b>	<b>2011-2012 BUDGET</b>
O1	BASIC EDUCATION	37,912,856	40,566,059	44,180,704	44,560,466
O2	BASIC EDUCATION - ON LINE	0	0	282,660	355,226
11	TITLE I STIMULUS	0	56,084	142,362	0
13	FISCAL STABILIZATION	3,556,708	1,165,564	325,170	0
14	IDEA STIMULUS	0	813,330	782,385	0
18/19	ARRA-HOMELESS	0	20,628	3,884	0
21	SPECIAL EDUCATION	6,543,813	6,417,991	6,025,635	7,100,253
24	SPECIAL EDUCATION GRANTS	1,509,102	1,369,290	1,446,018	1,540,169
31	VOCATIONAL EDUCATION	2,387,446	2,322,032	2,367,723	2,310,695
34	VOCATIONAL MIDDLE SCHOOL	17,635	14,491	0	217,726
38	VOCATIONAL GRANTS	35,318	36,058	30,594	25,000
51	DISADVANTAGED, FEDERAL	496,886	533,450	485,442	641,570
52	SCHOOL IMPROVEMENT, FEDERAL	361,417	398,927	363,623	347,468
55	LAP	522,604	523,537	639,629	705,885
58	SPECIAL/PILOT PROGRAMS	62,883	289,171	288,798	340,816
64	BILINGUAL FEDERAL	25,266	17,647	37,255	39,153
65	BILINGUAL STATE	196,330	187,693	177,182	206,005
66/69	STUDENT ACHIEVEMENT (I-728, Other)	2,952,867	501,429	0	0
74	HIGHLY CAPABLE	65,257	45,637	67,844	72,407
75	PROFESSIONAL DEVELOPMENT	121,151	15,485	0	0
79	OTHER INSTRUCTIONAL PROGRAM	315,426	399,101	253,438	410,412
88	DAY CARE	377,886	484,434	625,641	656,189
89	COMMUNITY SERVICE	1,424,385	1,305,015	1,050,454	1,189,762
97	DISTRICTWIDE SUPPORT	10,341,238	10,461,119	10,679,093	11,186,123
98	CHILD NUTRITION	2,690,915	2,651,780	2,671,058	2,949,109
99	TRANSPORTATION	3,274,312	3,065,485	3,211,734	3,631,446
	<b>TOTAL</b>	<b>75,191,701</b>	<b>73,661,437</b>	<b>76,138,326</b>	<b>78,485,880</b>

## **PROTOTYPICAL SCHOOL FUNDING MODEL**

### **Material Supplies and Operating Allocations (MSOC)**

Funding moves from a per certificated staff unit allocation to a per student allocation beginning in the 2011-12 school year.

Allocations and budget data are for programs 01, 31, 34 and 97 only (BEA and CTE).

Total State Allocated MSOC Funding per Student FTE	BEA \$542.53 per FTE	CTE \$1,334.08 per FTE	Total MSOC Funding	Actual Expenditure Budget	Difference
Student Units	7,139	465	7,604		
Technology	\$407,066	\$65,198	\$472,264	\$780,250	\$307,986
Utilities and Insurance	\$1,106,045	\$177,151	\$1,283,196	\$3,194,500	\$1,911,304
Curriculum and Textbooks	\$437,050	\$70,001	\$507,051	\$1,513,409	-\$70,112
Other Supplies & Library Materials	\$927,856	\$148,614	\$1,076,470		
Instructional Professional Development	\$67,606	\$10,830	\$78,436	\$252,905	\$174,469
Facilities Maintenance	\$547,918	\$87,759	\$635,677	\$951,043	\$314,366
Security and Central Office	\$379,581	\$60,799	\$440,380	\$351,659	-\$88,721
Total State Funding	\$3,873,122	\$620,352	\$4,493,474		
Total Expenditure Budget				\$7,043,766	
Local Revenue Funds Used					\$2,550,292

## SPECIAL SERVICES Budget Detail

	State SpEd	IDEA	Title	LAP	Title III	ELL	HI CAP	Location
Location/Programs	Prog 21	Prog 24	Prog 51	Prog 55	Prog 64	Prog 65	Prog 74	Total
2011-12 SY Allocations	\$6,391,852	\$1,455,585	\$635,623	\$731,791	\$39,936	\$202,019	\$72,654	\$9,529,460
Less Allowable Indirect Costs			-\$22,502	-\$25,906	-\$783			-\$49,191
Plus - Anticipated Carryover		\$84,584						\$84,584
2011-12 Revenue	\$6,391,852	\$1,540,169	\$613,121	\$705,885	\$39,153	\$202,019	\$72,654	\$9,564,853
District Wide	\$1,924,442		\$298,239	\$335,043	\$39,153	\$9,813	\$72,654	\$2,679,344
Bonney Lake Elementary	\$351,626	\$63,657	\$52,364			\$12,106		\$479,753
Crestwood Elementary	\$410,645	\$144,846		\$34,577				\$590,068
Daffodil Valley Elementary	\$228,716	\$46,138	\$114,354			\$60,143		\$449,351
Donald Eismann Elementary	\$168,461			\$34,269		\$27,009		\$229,739
Emerald Hills Elementary	\$416,014	\$240,056	\$43,016	\$8,921				\$708,007
Liberty Ridge Elementary	\$355,484	\$32,135	\$75,227	\$17,286		\$12,058		\$492,190
Maple Lawn Elementary	\$194,125		\$29,921	\$30,283		\$28,178		\$282,507
Victor Falls Elementary	\$337,268	\$7,759		\$52,888		\$12,188		\$410,103
Lakeridge Middle School	\$340,749	\$167,468		\$41,562				\$549,779
Mountain View Middle School	\$409,137	\$91,419		\$41,940		\$6,109		\$548,605
Sumner Middle School	\$597,651	\$86,891		\$38,517		\$16,779		\$739,838
Bonney Lake High School	\$583,715	\$340,666		\$35,943		\$4,843		\$965,167
Sumner High School	\$782,220	\$319,134		\$34,656		\$16,779		\$1,152,789
Total Expenditures	\$7,100,253	\$1,540,169	\$613,121	\$705,885	\$39,153	\$206,005	\$72,654	\$10,277,240
Local Levy Dollars	\$708,401	\$0	\$0	\$0	\$0	\$3,986	\$0	\$712,387

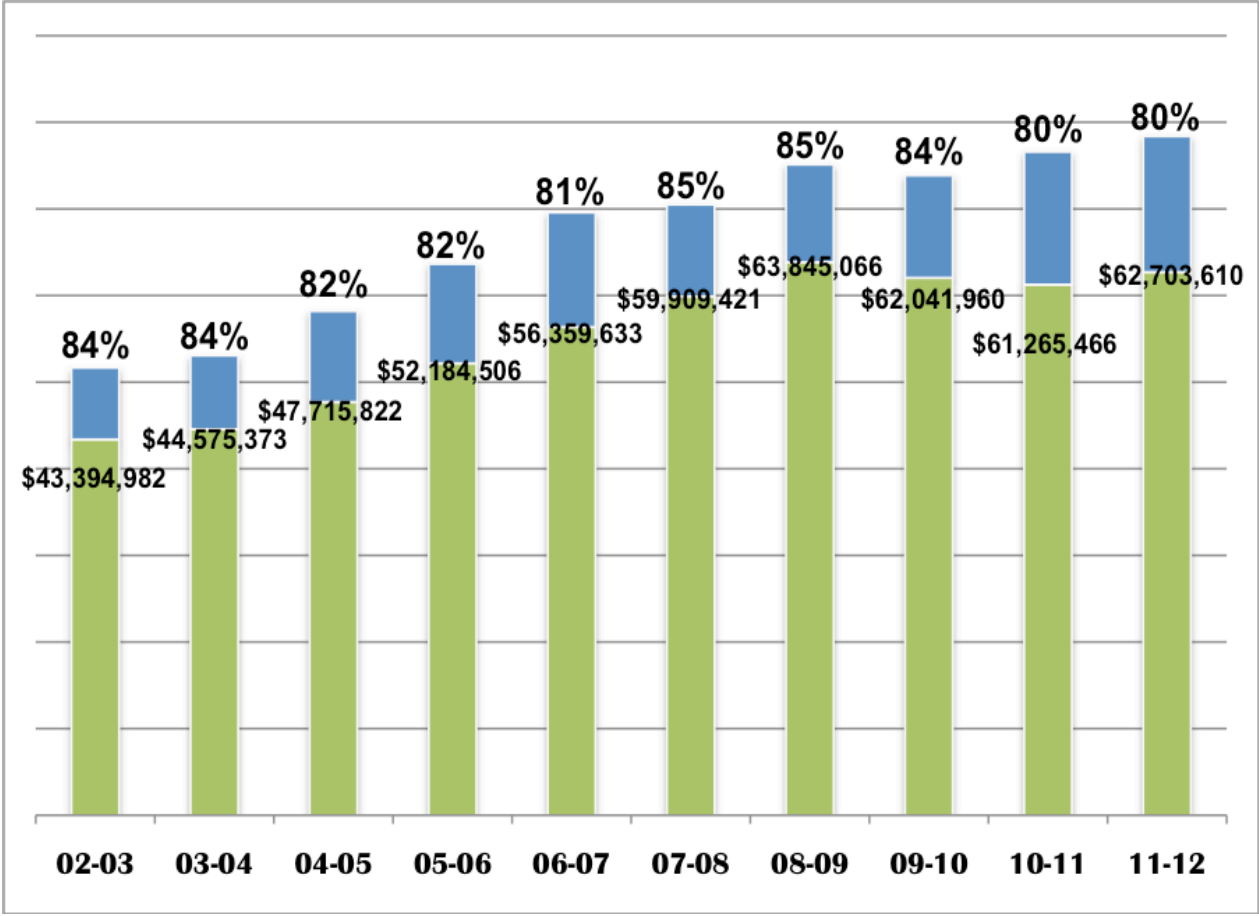
## **SALARIES AND BENEFITS**

Over 80% of the General Fund Budget is allocated for expenditures in salaries and benefits for employees in the 2011-2012 school year. The following amounts were actually expended during the 2002-03 through 2009-10 school years for salaries and benefits, the amounts shown for 2010-2011 and 2011-2012 are budget amounts.

<u>School Year</u>	<u>Salary/Benefits</u>	<u>Cert FTE</u>	<u>Class FTE</u>
2002-03 Actual	43,394,982	458.03	277.12
2003-04 Actual	\$44,575,373	461.97	276.62
2004-05 Actual	\$47,715,822	477.84	286.06
2005-06 Actual	\$52,184,506	508.42	296.06
2006-07 Actual	\$56,359,633	515.55	301.87
2007-08 Actual	\$59,909,421	515.10	309.81
2008-09 Actual	\$63,845,066	505.54	310.62
2009-10 Actual	\$62,041,960	497.99	318.23
2010-11 Budget	\$61,265,466	478.94	314.43
2011-12 Budget	\$62,703,610	480.40	311.09

# SALARIES AND BENEFITS AS A PERCENT OF BUDGET

The following graph shows salary and benefit data as a percent of total expenditures for the past ten years.



The 2011-12 salary/benefit cost and total expenditures reflect budgeted amounts.

All other years are actual salary/benefit costs compared to actual total expenditures.

# PROTOTYPICAL SCHOOL FUNDING MODEL

## General Education & CTE Staffing

Building Level — General Education & CTE Funded Staffing Units (FTE)	Elementary (Grades K-5)	Middle (Grades 6-8)	High (Grades 9-12)	Allocation Total	Budget FTE	Difference
Principal/School Administrators	9.87	5.96	8.04	23.87	22.80	-1.07
Teachers (Grade K-12)	141.85	80.34	108.08	330.27	344.60	+14.33
Other Certificated Staff (Librarians, Counselors, Psychologist, etc.)	10.16	6.95	9.91	27.02	31.30	+4.28
Classified Learning Support (Office, Teaching Assistance, Custodians, Security)	36.92	22.33	31.09	90.34	105.04	+14.70
<b>School Level Staffing Units (FTE)</b>	<b>198.80</b>	<b>115.58</b>	<b>157.12</b>	<b>471.50</b>	<b>503.74</b>	<b>+32.24</b>

District Level — Classified Staffing Units (FTE)	Allocation All Grades	Budget FTE	Difference
Technology	4.48	7.50	+3.02
Facilities, Maintenance, Grounds	12.94	21.84	+8.90
Warehouse/Laborers	2.37	3.00	+.63
<b>State Funded District Level Classified Staffing Units</b>	<b>19.79</b>	<b>32.34</b>	<b>+12.55</b>
District Level - General Education and CTE Central Administration	Allocation All Grades	Budget FTE	Difference
Certificated Administrators	6.64	7.00	+.36
Other Certificated Staff (TOSA's, SEA President, etc.)	None	5.70	+5.70
Classified Staff (Classified Administrators, Office Support, District Custodians, etc.)	19.38	26.95	+7.57
<b>State Funded Central Administration Units</b>	<b>26.02</b>	<b>39.65</b>	<b>+13.63</b>

## Categorical Programs and Local Funding Staffing 2011-2012 School Year

Categorical Programs — District Level - Classified Staffing Units (FTE)	Certificated FTE	Classified FTE
Special Education (LAP, Title, ELL, IDEA, etc.)	68.80	58.88
Childcare	.20	11.67
Recreation/PAC	None	8.73
Child Nutrition	None	26.77
Transportation	None	40.72
<b>Total Categorical Staffing Units (FTE)</b>	<b>69.00</b>	<b>146.77</b>

# MONITORING

The overall plan for expenditures in the General Fund Budget requires careful monitoring throughout the year to maintain a positive cash flow. The flow of funding from state, federal and local sources does not match the flow of expenditures throughout the year.

The table below shows dates and percentages of State Apportionment sent to the school district for the 2011-2012 school year.

<u>Month</u>	<u>Apportionment Payment Percentage</u>	<u>Electronic Funds Transfer Date</u>
September 2011	9.0	Sept. 30
October	9.0	Oct. 31
November	5.5	Nov. 30
December	9.0	Dec. 31
January 2012	9.0	Jan. 31
February	9.0	Feb. 28
March	9.0	March 31
April	9.0	April 30
May	5.5	May 31
June	6.0	June 30
July	10.0	July 31
August	10.0	Aug. 31

# BUILDING ENROLLMENT AND BUDGETS

Building Budgets are created on a formula which includes enrollment FTE, plus free and reduced lunch counts and Special Education student counts within the building. Budgets include funds for pupil supplies, textbooks, instructional materials, contractual services, travel and equipment in addition to stipend, substitute and staff development funds for certificated and classified staff. Additional funds are provided at the secondary level for Extracurricular activities to include student supervision, event officials, team travel and supplies.

SCHOOL	2011-12 FTE	2011-12 BEA Budget	2011-12 Extracurricular	2011-12 HSTW/IB	2011-12 CTE Budget	2011-12 Total Funding
Bonney Lake Elementary	419	\$33,804				\$33,804
Crestwood Elementary	377	\$30,025				\$30,025
Daffodil Valley Elementary	433	\$38,971				\$38,971
Donald Eismann Elementary	338	\$26,022				\$26,022
Emerald Hills Elementary	323	\$26,749				\$26,749
Liberty Ridge Elementary	343	\$30,360				\$30,360
Maple Lawn Elementary	393	\$31,554				\$31,554
Victor Falls Elementary	528	\$40,615				\$40,615
Lakeridge Middle School	597	\$56,205	\$6,158			\$62,363
Mountain View Middle School	631	\$60,632	\$6,158			\$66,790
Sumner Middle School	668	\$65,009	\$6,158			\$71,167
Bonney Lake High School	1285	\$141,696	\$63,675	\$20,000	\$78,000	\$303,371
Sumner High School	1269	\$140,507	\$63,675	\$25,000	\$76,000	\$305,182
District Program Support			\$25,650		\$23,424	\$49,074
<b>Totals</b>	<b>7604</b>	<b>\$722,149</b>	<b>\$171,474</b>	<b>\$45,000</b>	<b>\$177,424</b>	<b>\$1,116,047</b>

# **SUMNER SCHOOL DISTRICT BUDGET SUMMARY**

The budget document for 2011-2012 includes expenditures for the following Funds:

**General Fund** **\$ 78,485,880**

*The General Fund is financed from local, county, state and federal sources. These revenues are used for current operation of the school district and fund programs of instruction for students, food services, maintenance, data processing, printing, and pupil transportation.*

**Transportation Vehicle Fund** **\$ 379,400**

*The Transportation Vehicle Fund is used to account for the state reimbursement to school districts for pupil transportation equipment and for the purchase and major repair of such equipment.*

**Capital Projects Fund** **\$33,722,043**

*The Capital Projects Fund is financed by proceeds from the sale of bonds, state matching revenues, and special levies. These revenues can be used for the acquisition of land, construction of new buildings, purchase of equipment for new buildings, and under certain conditions, improvements to buildings and/or grounds, remodeling of buildings, and the replacement of roofs, carpets, and service systems.*

**Debt Service Fund** **\$12,615,893**

*The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.*

**Associated Student Body (ASB)** **\$ 1,737,052**

*The establishment and collection of fees from students, as a condition of their attendance at any optional noncredit extracurricular event of the District, finance the Associated Student Body Fund. These revenues are for the extracurricular benefit of the students, and they must participate in determining the uses of these resources as part of the associated student body government.*