

**EXECUTIVE SUMMARY**

**PUYALLUP  
SCHOOL  
DISTRICT**

**Fiscal Year 2010-11**

**BUDGET**

## MISSION

Supported by families and our diverse community, the Puyallup School District challenges its students to achieve their academic, creative and physical potential.

## BELIEFS

In partnership with our community, we

- Value each student as a unique individual.
- Understand and respect the different ways and different rates that students learn.
- Ensure that all students have equitable opportunities to learn and achieve high standards.
- Encourage and expect students to achieve the highest learning standards.
- Regularly assess, evaluate and communicate to students and families all aspects of student learning.
- Expect parents to be active partners in the educational process.
- Incorporate diversity as integral in all district endeavors.
- Communicate openly with parents, students, staff and members of the community.
- Cultivate partnerships that support quality educational programs.
- Provide students and staff with a learning environment that supports physical, emotional, social and intellectual safety.
- Will be accountable to all stakeholders.

## VISION

Students graduating from Puyallup School District will be

- Proficient in reading, writing and mathematics and able to apply these skills across all curricular areas.
- Critical thinkers who are able to solve complex problems.
- Engaged, self-directed, lifelong learners.
- Effective listeners and communicators.
- Able to understand and respect diversity.
- Resilient, collaborative and persistent as they address challenges.
- Capable of efficient time management.
- Employable and capable of productive work.
- Caring, skilled family and community members.
- Able to value the arts as an essential part of their cultural understanding.
- Capable of making healthy life choices.
- Responsible, contributing citizens in a diverse changing world.

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## FROM THE SUPERINTENDENT

I present to you my recommendation for the 2010-2011 budget for the Puyallup School District. Increased state expenses coupled with decreased revenue have created a grim budget outlook for all of Washington's school districts, which rely heavily on state funding. Nearly three-quarters of the Puyallup School District budget is funded by the state.

Due to state revenue losses, I am projecting a revenue loss to our district of \$4.8 million. In addition to the loss of the state dollars, many of the federal stimulus dollars are gone. We will also not be receiving funding that was projected for Initiative 732. Those changes in combination with other cutbacks create a \$2.5 million budget shortfall. Due to economic conditions, the population of our school district is not increasing at the rate we anticipated. Therefore, the budget reflects a decrease of 254 students and corresponding staff, reducing our revenue by approximately \$1,400,000. Like all school districts across the state, it has been a challenge to develop a balanced budget.

As we developed the budget, we were guided by two areas of strong interest:

- Maintaining our priority on funding for student programs, and
- Stabilizing the work force by making no reductions in force (RIFs) among any of our work groups.

Even in these tough economic times, our district's highest goal is to continue to increase student achievement, and this recommended budget reflects the prioritization of resources in support of that goal. Program modifications and reductions have enabled us to balance the budget. This plan enables us to keep all of our schools open while maintaining lower class sizes. It minimizes impacts on programs for struggling students and keeps student athletics programs intact. We have also planned to stabilize our transportation services for students.

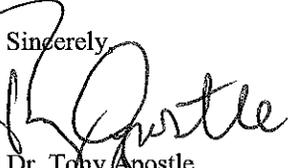
To help balance the budget, I am recommending that we draw down our fund balances through the use of Student Achievement carry over money. For the second year, various employee groups chose not to take a pay raise. Those groups include the superintendent, principals, central management administrators, confidential employees, Puyallup Association of Educational Office Personnel (PAEOP), and professional-technical employees. We have eliminated the last Learning Improvement Day (LID) for teachers and reduced expenses related to the new teacher academy. We have also created a structured voluntary furlough program.

I am pleased to note that even in these tough economic times, we have managed to expand our Advancement Via Individual Determination (AVID) program to Edgemont enabling students at all junior high schools to take advantage of that program. Additionally, we are able to increase staff in the Transportation Department by one mechanic to assist with bus maintenance.

Developing a balanced 2010-2011 budget was exceedingly difficult this year as expectations continue to rise and overall revenues dropped by an unprecedented amount. However, we were able to balance our budget while accomplishing our goals and maintaining our five percent ending fund balance. Our cabinet was joined by several principals who worked very hard in their deliberations over a series of several months as they discussed their recommendations on areas in which the superintendent could make the necessary adjustments that would have the least impact on student achievement. I am very grateful to our Deputy Superintendent Debra Aungst and her skilled financial management team for their work and dedication as they guided us in achieving this goal.

I wish that I could deliver a budget that continued to increase our support of student achievement; but in these very difficult economic times, we are required to reduce or eliminate many programs which were critical to this effort. There has been a great deal of time and effort put into the preparation of a balanced budget—one that enables us to "stay the course" for long-term student achievement while maintaining financial stability.

Sincerely,



Dr. Tony Apostle  
Superintendent

# INTRODUCTION

This document is an executive summary of the 2010-2011 annual budget for the Puyallup School District. It represents a continuing effort to provide meaningful financial and budgetary information to our stakeholders. By its nature, this document contains simplified, summary information that is intended to be more readable for our public. More detailed information is available upon request.

The budget contains information about all five budgeted funds: General Fund, Capital Projects Fund, Debt Service Fund, Transportation Vehicle Fund, and Associated Student Body Fund. Most of this document is focused on the General Fund simply because it represents the majority of the District's overall expenditures.

It takes many, many people to develop and create this budget—our spending plan for the next twelve months. Thanks to the many external and internal stakeholders who gave of their time and provided input. In December 2009 and January 2010, ten focus group meetings were held to provide input on budget priorities. Additionally, the community was provided an opportunity to submit input through a web-based survey. In March 2010, ten stakeholder feedback sessions were held in which citizens, students, and staff reviewed a draft proposal. Thanks to our superintendent, administration, and others for their thoughtful work in developing recommendations for this budget. Thanks to our Board of Directors for their vision around which this budget was developed. And thanks to the staff who worked diligently to compile and prepare the numerous calculations and documents required to produce this budget.

Sincerely,

Debra Aungst, MBA, CSBA  
Deputy Superintendent



## BUDGET DEVELOPMENT PROCESS

In the fall of 2009, a budget survey was developed to determine what additional needs would require new resources. This survey provided the Superintendent and Cabinet valuable information as they began the process of developing a draft budget. Filters such as the Budget Parameters, the District's Mission and the Strategic Directions were used to evaluate budget areas. The draft budget was then taken back to stakeholders to solicit additional feedback.

After considering the input received from the stakeholders the budget was completed and prepared for formal presentation to our public. In March 2010, ten stakeholder feedback sessions were held in which citizens and staff reviewed a draft proposal. Their feedback was reviewed and analyzed in conjunction with emerging information from the state legislature. Both provided valuable information which was used to prepare a Recommended Budget that was presented to our community at public hearings on June 28 and August 9. The Board approved the budget on August 9, 2010.

It is important to recognize the efforts of so many people who have been instrumental in the development of this budget. Our stakeholders who gave of their time to participate in group meetings, our hard working staff who spent countless hours working the details, the Cabinet and Superintendent who worked tirelessly to find balanced solutions to challenging issues, and our Board of Directors who provided clear vision centered on the needs of our students and the instructional program.



# BUDGET PARAMETERS

# BUDGET PARAMETERS

These parameters are listed in random order. However, the first parameter is given its position in order to give additional emphasis to the District's primary mission.

- Student learning is our mission. Resources will be focused on the District's four Strategic Directions as adopted by the Board of Directors:
  - *Student Achievement*
  - *Equity and Equal Opportunity*
  - *Open Communication*
  - *Accountability*
- The integrity of instructional programs must be safeguarded to promote the success of all students in achieving the District's instructional goals. The District's Strategic Plan provides this profile of a successful graduate:

Students who graduate from the Puyallup School District will have the essential skills and knowledge, technical competence and personal qualities to be:

  - *Proficient in reading, writing, and mathematics and able to apply these skills across all curricular areas;*
  - *Critical thinkers who are able to solve complex problems;*
  - *Engaged, self-directed, lifelong learners;*
  - *Effective listeners and communicators;*
  - *Able to understand and respect diversity;*
  - *Resilient, collaborative and persistent as they address challenges;*
  - *Capable of efficient time management;*
  - *Employable and capable of productive work;*
  - *Caring and skilled family and community members;*
  - *Able to value the arts as an essential part of their cultural understanding*
  - *Capable of making healthy life choices; and*
  - *Responsible, contributing citizens in a diverse, changing world.*
- Student and staff health and safety will be safeguarded.
- We will comply with laws, regulations, contracts and agreements.
- Optional programs and activities for both staff and students that are not self-supporting should be considered for reduction first, safeguarding basic programs that are required by the state or District.
- Budget reductions should be focused, to the extent possible, in particular areas rather than across-the-board.
- When eliminating positions, due to budget reductions, Reduction in Force (RIF) will be recommended only after practical placement alternatives have been considered.
- In general, one-time resources will be not obligated to support on-going expenditures. Projects and activities without ongoing funding should have a formal sunset date.
- Budget reductions in support services areas will be given careful consideration since reduced support will inevitably impact delivery of instruction in our schools and classrooms.
- Consider future needs and long-range planning linked with increasing housing requirements.
- By School Board policy, the ending fund balance is targeted between four and six percent of expenditures. Pursuant to Strategic Direction number 4, the General Fund ending balance (exclusive of carryover commitments) will be maintained at a minimum of five percent.

# BUDGET SUMMARY

## BUDGET SUMMARY

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	Associated Student Body Fund
Total Revenues and Other Fin. Sources	189,228,850	488,658	1,537,364	21,648,604	4,358,861
Total Appropriation (Expenditures)	193,637,642	902,292	19,669,567	20,605,115	4,529,168
Other Financing Uses	191,896	0	0	0	0
Excess of Revenues/ Other Fin. Sources over/(under) Exp and Other Fin. Uses	(4,600,688)	-413,634	-18,132,203	1,043,489	-170,307
Beginning Total Fund Balance	17,148,000	413,634	25,976,445	3,476,024	961,445
Ending Total Fund Balance	12,547,312	0	7,844,242	4,519,513	791,138



# GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund is financed from local, 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 the students, food services, maintenance, data processing, printing, and pupil transportation. The General Fund cannot be used for those purposes for which funds have been established for specific activities. However, in the state of Washington the General Fund may pay for associated student body expenditures even though there is an ASB Fund.

## Summary of 2010-2011 General Fund Budget

BEGINNING FUND BALANCE		17,148,000
Total Revenues and Other Financial Sources	189,228,850	
Total Expenditures	193,637,642	
Other Financing Uses	<u>191,896</u>	
Total Expenditures & Other Fin. Uses	<u>193,829,538</u>	
Excess of Expenditures Over Revenue		<u>4,600,688</u>
TOTAL ENDING FUND BALANCE		<u>12,547,312</u>

Revenues carried over from, and not used in, 2009-10 are now included in the beginning fund balance. The use of these resources is now scheduled for expenditure in 2010-11. The 2010-11 ending fund balance continues to meet our target of 5%.



# STUDENT ENROLLMENT

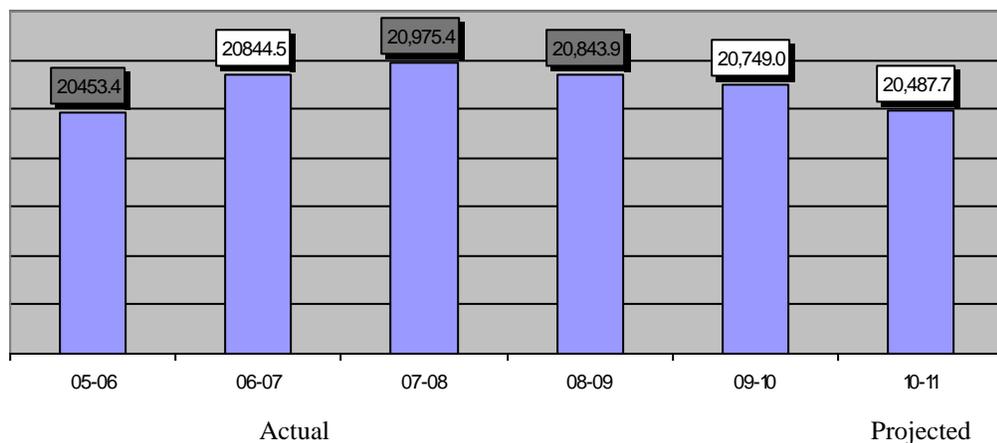
## STUDENT ENROLLMENT

Projected FTE\* for School Year 2010-11

FTE by Grade	Puyallup School District	Chief Leschi Schools	Total
Kindergarten	699	41	740
1	1,413	73	1,486
2	1,447	64	1,511
3	1,413	56	1,469
4	1,590	64	1,654
5	1,560	58	1,618
6	1,619	66	1,685
7	1,635	61	1,696
8	1,655	42	1,697
9	1,656	48	1,704
10	1,726	48	1,774
11	1,538	47	1,585
12	1,544	47	1,591
Running Start	276	2	278
<b>Total</b>	<b>19,771</b>	<b>719</b>	<b>20,488</b>

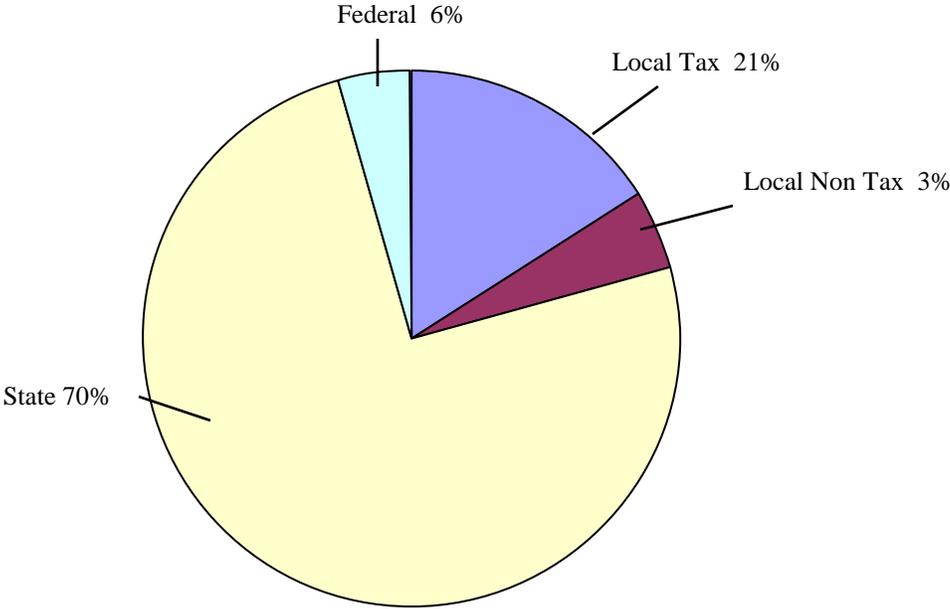
\*Less than full day students are combined to determine actual FTE's (Full Time Equivalent) e.g., two half day kindergarten students equals one FTE. Accordingly, FTE is always less than the actual headcount number of students. Projections were developed with the help of Demographer W. Les Kendrick, Ph.D. Projected October 2010 headcount is 21,364.

FTE Enrollment Trends



# GENERAL FUND REVENUES

## Source of Funds



Local Taxes	40,138,408
Local Non-tax	4,922,740
State General Purpose	111,533,539
State Special Purpose	21,065,608
Federal General Purpose	126,000
Federal Special Purpose	11,412,255
Revenues from Other Entities	20,300
Other Financing Sources	<u>10,000</u>
<b>Total</b>	<b>189,228,850</b>

The major source of the District's resources 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 our revenue base. The anticipated total full-time equivalent student enrollment for the Fiscal Year 2010-2011 is 20,488 students.

# GENERAL FUND REVENUE

## Category Descriptions

Below is a brief description of the Revenue Sources illustrated on Page 9.

### Local Taxes

Collection of maintenance and operation levies approved by voters.

### American Recovery and Reinvestment Act (ARRA)

These are federal grant funds for specifically defined purposes and programs. This year they include not only grants regularly received by the district such as:

- Title I, Part A of the No Child Left Behind Act (NCLB) “Improving Basic Programs”,
- Title II, Part A of NCLB “Teacher and Principal Training and Recruiting”,
- Title II, Part D of NCLB “Enhancing Education Through Technology”,
- Title III, Part A of NCLB “English Language Acquisition”,
- Individuals with Disabilities Education Act (IDEA); and
- Carl D. Perkins Career and Technical Education Act.

Also included are American Recovery and Reinvestment Act of 2009 (ARRA) grant funds also known as Federal Stimulus funds.

Federal stimulus funds authorized by ARRA are intended to help mitigate State funding short-falls to school districts and save jobs. The largest category of these funds, referred to as State Stabilization, were designated by the Washington State Legislature to replace 2009-2011 state budget reductions in school district revenue streams for Local Effort Assistance and Student Achievement funds (Initiative 728). These funds can be used for any purpose authorized under:

- The Elementary and Secondary Education Act of 1965
- The Individuals with Disabilities Education Act (IDEA)
- The Adult and Family Literacy Act
- The Carl D. Perkins Career and Technical Education Act of 2006

ARRA also provides a temporary two-year increase to augment certain existing federal formula grant programs including Title I, Part A and Title II, Part D of NCLB “Improving Basic Programs” and “Enhancing Education Through Technology” respectively, and IDEA.

### Local Non-tax

Local Non-tax revenues include tuition and fees paid by or for students for the Preschool and Credit Retrieval programs, other educational enrichment programs, investment earnings, rental of District facilities, and various community services.

# GENERAL FUND REVENUE

## Category Description

### State, General Purpose

Funding revenues allocated by the State based upon enrollment and the work experience of the certificated (teachers) staff. Included in this revenue description is the remaining portion of Local Effort Assistance. Local Effort Assistance is an attempt to equalize the tax burden placed upon taxpayers of residential districts with a limited tax base. The state provides assistance in the form of revenue to help equalize the tax base state wide. Only districts that successfully pass levies qualify for this assistance.

### State, Special Purpose

State-provided revenues intended for services to a specifically identified student population or to achieve a particular state-defined purpose. Examples include support for special education, English language learners, highly capable, remedial, career and technical education, food service, and pupil transportation programs, as well as funds to support programs for teacher National Board Certification, and an Administrative Intern program.

### Federal, General Purpose

This category includes revenue received from the federal government for forest proceeds and in lieu of property taxes on federal lands. Generally, these dollars reduce the amount of State apportionment funding the District receives on a dollar for dollar basis.

### Federal, Special Purpose

These are federal grant funds for: Disadvantaged (Title I), special education, vocational education, school improvement (Title II), migrant and limited English proficiency, and food services.

### Revenues from Other School Districts

Revenues from other districts for providing educational services to Puyallup School District Students.

### Revenues from Other Entities

Revenues from agencies other than the Office of the Superintendent of Public Instruction.

### Other Financing Sources

Proceeds from insurance recoveries and proceeds from sale of surplus equipment.

GENERAL FUND REVENUE

# GENERAL FUND REVENUE

## GENERAL FUND REVENUE

### LOCAL TAXES

Local Property Taxes	40,138,408
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### LOCAL NONTAX

Tuition and Fees	59,500
Sales of Goods, Supplies, and Services	830,853
Other Community Services	65,000
Food Services	2,862,406
Investment Earnings	53,225
Gifts and Donations	250,000
Fines and Damages	57,000
Rentals and Leases	532,400
Insurance and Recoveries	62,356
E-Rate	<u>150,000</u>
Total	4,922,740

### STATE

Apportionment	103,388,138
Special Ed-General Apport.	3,151,524
Local Effort Assistance	4,993,877
Special Education	13,657,329
Middle School CTE	250,000
Learning Assistance	1,580,376
Special Pilot Programs	486,513
Transitional Bilingual	549,264
Highly Capable	189,786
School Food Services	75,178
Transportation Operations	<u>.227,162</u>
Total	132,599,147

### FEDERAL

Federal, in Lieu of Taxes	71,000
Federal Forests	55,000
Federal Stimulus—Title I	651,052
Special Education, Supplemental	3,818,227
Secondary Vocational Education	95,870
Disadvantaged	1,777,314
School Improvement	563,559
Limited English Proficiency	100,813
School Food Services	1,400,000
Special Education, Medical Reimbursement	60,000
Indian Education	45,953
Direct Special Purpose Grants	99,467
Fed. Grants through other Agencies, Unassigned	2,500,000
USDA Commodities	<u>300,000</u>
Total	11,538,255

### OTHER

Other Entities	20,300
Other Financing Sources	<u>10,000</u>
Total	30,300

TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>189,228,850</u>
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# BUDGET CHANGES

From 2009-2010 to 2010-2011 General Fund Budget  
(exclusive of flow through dollars)

Most of the budget is the same as in 2009-10. There are some routine changes due to enrollment increases. For example, fewer students result in less money which is used to provide services to these students. Other routine changes include grants (increases or decreases in funding has a companion effect on spending). We refer to these kinds of changes as “flow through”. The budget changes listed below are exclusive of flow through dollars.

Description	Revenues	Expenditures
<b>&gt; On-Going Allocation</b>		
Loss of revenue due to enrollment decline of 254 students	(1,400,000)	(1,300,000)
Elimination of I-728 funding	(2,700,000)	
Elimination of American Recovery and Reinvestment Act (ARRA)	(3,000,000)	
Redirect professional development expense		(400,000)
Increase in M&O levy	3,800,000	
Elimination of enriched funding formula for 4th grade certificated staff	(800,000)	
Loss of Learning Improvement Day	(450,000)	(450,000)
Loss of investment earnings revenue	(250,000)	
Add AVID program for Edgemont Jr. High		10,000
Increase in operational expenses—utilities		150,000
Increase in operational expenses—licenses		50,000
Increase in operational expenses—legal		100,000
Reduce elections budget		(90,000)
Reduce New Teacher Academy budget		(60,000)
Create a voluntary furlough program		(100,000)
Reduce the reprographics budget		(45,000)
Reduce departments’ supply budgets		(45,000)
Reduce assessment supply budget		(10,000)
Energy savings on computer software		(110,000)
Totals	(4,800,000)	(2,300,000)
	Net Shortfall	(2,500,000)
	<b>Use of Fund Balance</b>	<b>2,500,000</b>

## GENERAL FUND EXPENDITURES

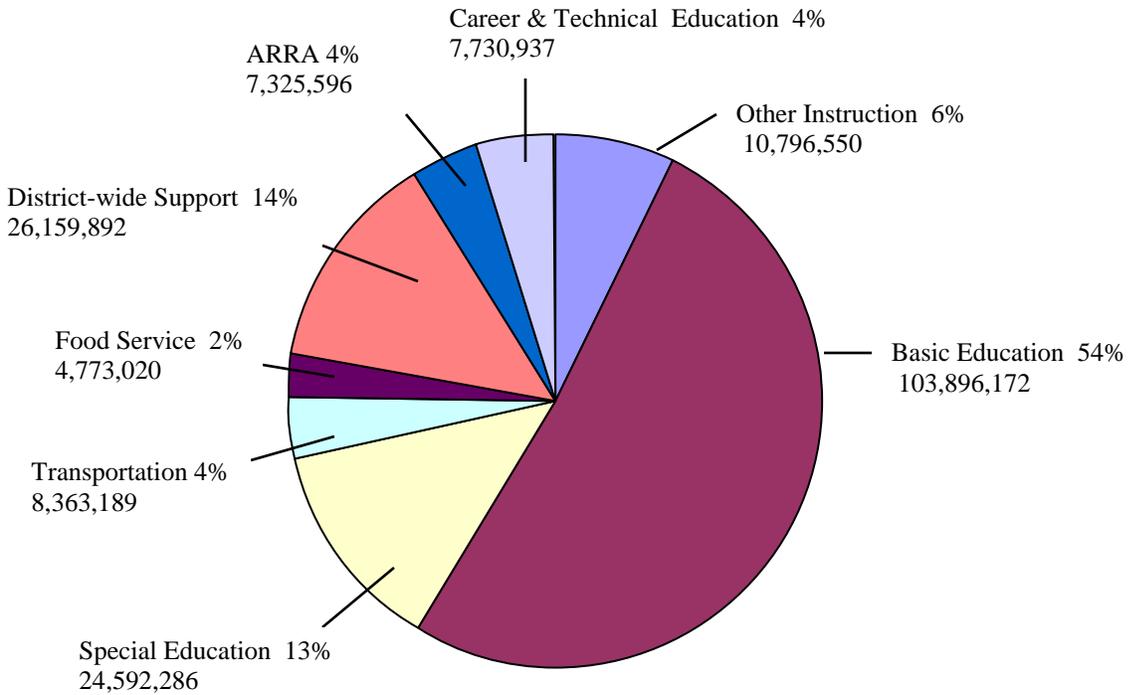
### By Programs

Basic Education	103,896,172
Federal Stimulus—Title I	625,170
Federal Stimulus—State Fiscal Stabilization Fund	3,204,891
Federal Stimulus—IDEA	3,456,425
Federal Stimulus—Other	39,110
Special Education, Basic, State	20,925,849
Special Education, Supplemental, Federal	3,666,437
Career and Technical Education, State	7,638,878
Career and Technical Education, Federal	92,059
Disadvantaged, Federal	1,706,658
School Improvement, Federal	541,155
Learning Assistance, State	1,517,549
Special and Pilot Programs	291,130
LEP, Federal (fm Bilingual)	98,836
Transitional Bilingual, State	702,252
Student Achievement, State	2,468,201
Indian Education, JOM, Federal	8,008
Indian Education, ED, Federal	41,599
Highly Capable	164,033
Youth Training Programs, Federal	99,467
Instructional Programs, Other	2,645,923
Other Community Services	511,739
Districtwide Support	26,159,892
School Food Services	4,773,020
Pupil Transportation	<u>8,363,189</u>
 Total Expenditures	 <u>193,637,642</u>

See Pages 16/17 for definitions

# GENERAL FUND EXPENDITURES

## By Program



## BUDGETED EXPENDITURES

General Fund Expenditures are categorized in several ways in the budget. 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 extra curricular activities. It also includes direct costs of instruction such as textbooks, supplies and materials, classroom equipment, etc. Teaching activities include a comprehensive range of fields that include such areas as Art, Music, Physical Education, Math and Social Studies.

### American Recovery and Reinvestment Act of 2009 (ARRA)

Federal stimulus funds authorized by ARRA are intended to help mitigate State funding shortfalls to school districts and save jobs. The largest category of these funds, referred to as State Stabilization, were designated by the Washington State Legislature to replace 2009-2011 state budget reductions in school district revenue streams for Local Effort Assistance and Student Achievement funds (Initiative 728). These funds can be used for any purpose authorized under:

- The Elementary and Secondary Education Act of 1965
- The Individuals with Disabilities Education Act (IDEA)
- The Adult and Family Literacy Act
- The Carl D. Perkins Career and Technical Education Act of 2006

ARRA also provides a temporary two-year increase to augment certain existing federal formula grant programs including Title I, Part A and Title II, Part D of NCLB “Improving Basic Programs” and “Enhancing Education Through Technology” respectively, and IDEA.

### Special Education

This program reflects the direct costs of educating children qualifying for Special Education services. Teachers and certificated support staff (Psychologists, Speech Therapists, etc.), classified support staff (Instructional Assistants, Secretaries, etc.), supplies, materials and classroom equipment.

## **BUDGETED EXPENDITURES** (continued)

### Career and Technical Education

The expenditures for Career and Technical Education programs are approved for secondary schools. Several programs are available in the following career paths; Arts and Communications; Engineering and Technology; Health and Human Resources; Business and Marketing; and Science and Natural Resources.

### Disadvantaged, Federal

Federal grant programs approved by the Superintendent of Public Instruction to assist districts in providing services to educationally deprived children living in low-income areas. Includes Title 1, Part A, of the No Child Left Behind Act (NCLB) "Improving Basic Programs."

### School Improvement, Federal

Federal grants designed to assist school district in improving the quality of education as outlined in the NCLB. Specific programs include: Title II, Part A – "Teacher and Principal Training and Recruiting;" and Title II, Part D of NCLB Enhancing Education Through Technology."

### Learning Assistance, State

This program provides assistance to students who are deficient in basic skills achievement in reading, mathematics, and language arts.

### Student Achievement, State

Expenditures for student achievement as are a result of Initiative 728. Allowable uses are to extend learning opportunities, to reduce class size, for professional development, early assistance for pre-kindergarten students and building improvement related to class size reduction.

### Districtwide Support

Expenditures are related to operations of the district as a whole rather than any particular program including services such as utilities, insurance, facility maintenance, custodial, printing, warehousing, distribution, payroll, human resources, technology, legal, elections, audits, board of directors, accounting, safety, and security.

### Food Services

These expenditures provide for the school lunch and breakfast program.

### Pupil Transportation

This program provides pupil transportation to and from school, including between locations in this district.

# GENERAL FUND EXPENDITURES

## By Object

Another way of looking at the General Fund budget is by object of expenditure.

**Certificated Salaries:** All salary expenditures for certificated employees, including things such as base contract salary, hourly pay and stipends for additional assignments, additional pay for extra curricular assignments, sick and vacation leaves, and certificated substitutes.

**Classified Salaries:** All salary expenditures for non-certificated employees, including things such as base contract salary, pay for additional assignments, overtime, sick and vacation leaves, and classified substitutes.

**Employee Benefits:** All expenditures for payroll generated benefits and employer taxes, including things such as social security, Medicare, retirement, unemployment insurance, industrial insurance (workers' compensation), and health care benefits.

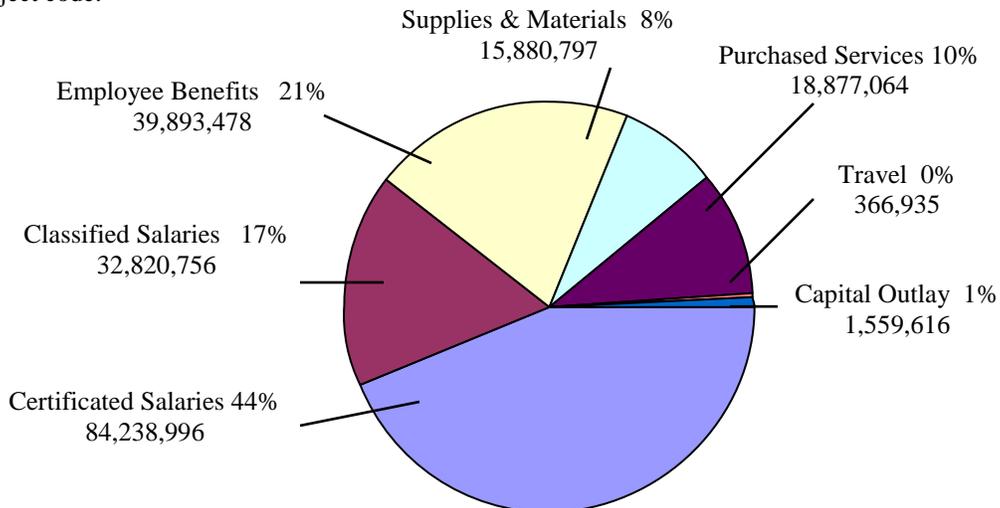
**Supplies and Materials:** Expendable supplies, learning resources, and non-capitalized items, including things such as text and library books, workbooks, paper, classroom and office supplies, computer supplies, bus fuel and parts, food for the lunch program, custodial supplies, hand tools and non-capitalized equipment.

**Purchased Services:** Services and associated goods from service providers and independent contractors, including things such as utilities, property/liability insurance, elections, audits, legal services, copier and other equipment leases, conference/training registrations, and outside book or equipment repair.

**Travel:** All expenditures for authorized travel for employees and students (except route pupil transportation to and from school), including things such as mileage reimbursements for school-to-school travel, mileage reimbursement while on official district business, parking, airfare, and lodging.

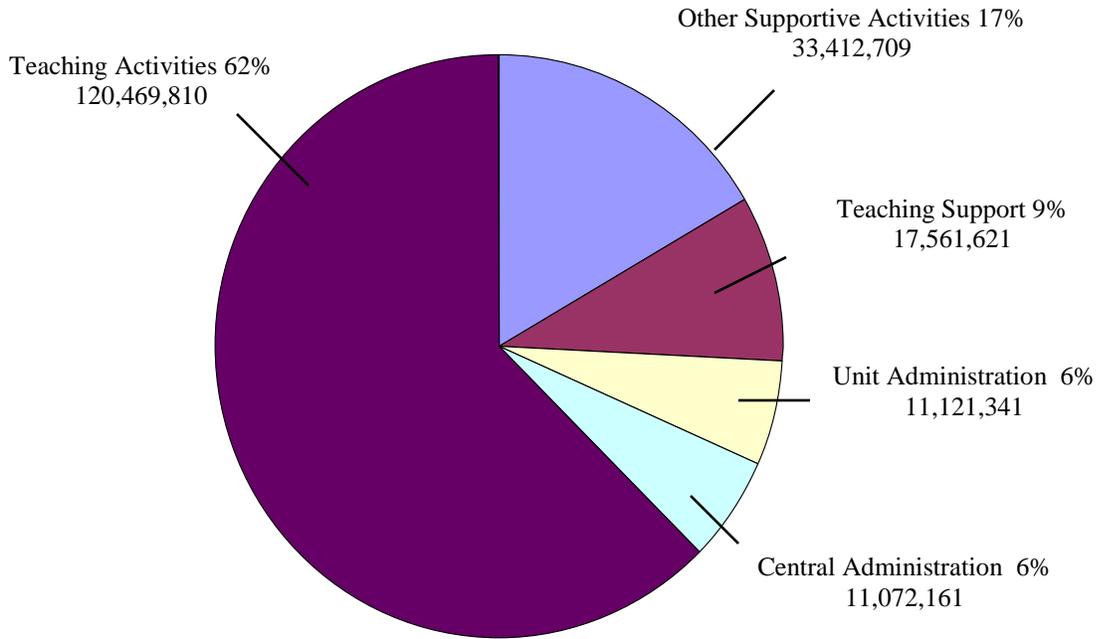
**Capital Outlay:** All expenditures for capitalized equipment and improvements to facilities and grounds, including things such as instructional equipment, computers, furniture, vehicles (except school buses), lunchroom and kitchen equipment, major building and equipment repairs, and communications equipment.

**Carryover:** Expenditures authorized, but not spent, in the prior fiscal year that have been approved to be spent in the coming year. Because revenues were received in the prior year but expenditures were not yet incurred, the ending balance is higher than it would otherwise be. Carryover expenditures are included in the respective object code.



# GENERAL FUND EXPENDITURES

## By Activity



Yet another way of looking at the General Fund budget is by activity expenditure.

Teaching Activities: All expenditures for teaching, extracurricular and payments to school districts.

Teaching Support: All expenditures for learning resources, guidance and counseling, pupil management and safety, and health services.

Other Supportive Activities: All expenditures for food, commodities, operations, maintenance, Insurance, grounds maintenance, operation of buildings, utilities, building security, information systems, printing, warehousing and distribution, motor pool and public activities.

Unit Administration: All expenditures for the management and coordination of a school unit; includes principals and school office support.

Central Administration: All expenditures for the Board of Directors, the superintendent's office, business office, human resources, and supervision of instruction, nutrition services, transportation and buildings.

Carryover: Expenditures authorized, but not spent, in the prior fiscal year that have been approved to be spent in the coming year. Because revenues were received in the prior year but expenditures were not yet incurred, the ending balance is higher than it would otherwise be. Carryover expenditures are included in the respective activity code.

## CAPITAL PROJECTS FUND

The Capital Projects Fund is used to acquire land or facilities, construction of buildings, purchase of equipment, conducting energy audits, making capital improvements, and implementing technology systems. The fund is generally financed from the proceeds of the sale of bonds, state matching revenues, and mitigation resources.



Beginning Fund Balance		25,976,445
Revenues		
Local Non-tax	537,364	
State Special Purpose	1,000,000	
Other Financing Sources	<u>0</u>	
Total Revenues		1,537,364
Expenditures		
Sites	11,679,037	
Buildings	6,111,221	
Equipment	<u>1,879,309</u>	
Total Expenditures & Other Financing Uses		<u>19,669,567</u>
Excess of Expenditures Over Revenues & Other Uses		<u>18,132,203</u>
Ending Fund Balance		<u>7,844,242</u>

# CAPITAL PROJECTS FUND

## Description of Projects for Fiscal Year 2010-11\*

<b>Project Description</b>	<b>Total</b>	<b>Sites</b>	<b>Building</b>	<b>Equipment</b>
Technology	100,823	100,823		
PHS East Campus Phase I	579,520		579,520	
Infrastructure Upgrade	3,287,496		3,287,496	
Small Capital Projects	2,244,205		2,244,205	
Bandwidth Project	11,578,214	11,578,214		
IFAS Upgrade	1,879,309			1,879,309
<b>TOTAL</b>	<b>19,669,567</b>	<b>11,679,037</b>	<b>6,111,221</b>	<b>1,879,309</b>

\* Capital projects typically span several fiscal years. This table represents only that portion of the project estimated to be done between September 1, 2010 and August 31, 2011.

# DEBT SERVICE FUND

## DEBT SERVICE FUND

The Debt Service Fund is used to account for the payment of principal, interest, and expenditures related to the redemption of outstanding bonds and notes, as well as other non-current long-term liabilities. Disbursements are made by the Pierce County Treasurer. Provisions must be made annually for a levy sufficient to meet the payments of principal, interest, and related expenditures for voted debt.



Beginning Fund Balance		3,476,024
Revenues		
Local Tax and Non-tax	21,456,708	
Other Financing Sources	<u>191,896</u>	
Total Revenues		21,648,604
Expenditures		
Matured Bond Expenditures	9,169,000	
Interest in Bonds	11,186,115	
Bond Transfer Fees	<u>250,000</u>	
Total Expenditures		<u>20,605,115</u>
Excess of Expenditures & Other Financial Uses Over / (Under) Revenues		<u>(1,043,489)</u>
Ending Fund Balance		<u>4,519,513</u>

# TRANSPORTATION VEHICLE FUND

The Transportation Vehicle Fund is provided to account for the purchase and major repair of pupil transportation equipment. Revenue sources include state depreciation payments.

Beginning Fund Balance		413,634
Revenues	488,658	
Expenditures	<u>902,292</u>	
Excess of Expenditures & Other Financial Uses Over Revenues		<u>413,634</u>
Ending Fund Balance		<u><u>0</u></u>



## ASSOCIATED STUDENT BODY FUND

The Associated Student Body (ASB) Fund is a special revenue fund financed by student fees, gate receipts, and fund raising activities. Each student activity group prepares a budget for the fiscal year, with all the activity budgets approved by the school's student council and primary advisor. The ASB budgets for all schools are combined then reviewed and approved by the Board of Directors.



Beginning Fund Balance		961,445
Revenues	4,358,861	
Expenditures	<u>4,529,168</u>	
Excess of Expenditures over Revenue		<u>170,307</u>
Ending Fund Balance		<u>791,138</u>

**RESOLUTION NO. 152 2009-10**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF PUYALLUP SCHOOL DISTRICT NO. 3, PIERCE COUNTY, WASHINGTON TO ADOPT THE 2010-2011 ANNUAL BUDGET.**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF PUYALLUP SCHOOL DISTRICT NO. 3, Pierce County, Washington, as follows:

WHEREAS, WAC 392-123-054 requires that the board of directors of every school district meet for the purpose of adopting the budget of the district for the ensuing fiscal year.

WHEREAS, a public notice was published announcing that on August 9, 2010, the Board of Directors of Puyallup School District No. 3, Pierce County, Washington, would meet in public meeting for the purpose of adopting the 2011 Fiscal Budget of the district.

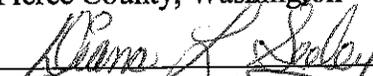
WHEREAS, included in this budget are operating transfers from the General Fund to the Debt Service Fund up to the amount of \$191,896.

THEREFORE, BE IT RESOLVED the Board of Directors of the Puyallup School District No. 3, Pierce County, Washington, has determined that the final appropriation level of expenditures for each fund in 2011 will be as follows:

A.	General Fund	\$193,637,642
B.	Transportation Vehicle Fund	\$ 902,292
C.	Capital Projects Fund	\$ 19,669,567
D.	Debt Service Fund	\$ 20,605,115
E.	Associated Student Body Fund	\$ 4,529,168

APPROVED by the Board of Directors of Puyallup School District No. 3, Pierce County, Washington, in a regularly scheduled meeting thereof held on the 9<sup>th</sup> day of August, 2010.

PUYALLUP SCHOOL DISTRICT NO. 3  
Pierce County, Washington

  
\_\_\_\_\_  
Diana Seeley, President

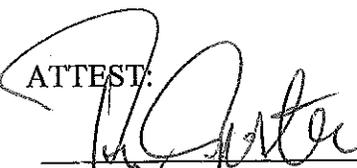
  
\_\_\_\_\_  
Cindy Poysnick, Vice President

  
\_\_\_\_\_  
Greg Heath, Director

  
\_\_\_\_\_  
Pat Donovan, Director

  
\_\_\_\_\_  
Chris Ihrig, Director

ATTEST:

  
\_\_\_\_\_  
Dr. Tony Apostle, Superintendent and  
Secretary to the Board of Directors  
(SEAL)

# **Puyallup School District Board of Directors**

The Puyallup School District Board of Directors encourages the community to attend Board meetings. Copies of the agenda for each Board meeting and Board meeting schedules are available at the Superintendent's office.

An opportunity to make presentations or comments is welcomed during the "Audience" portion of the Board meeting agenda.

School Board meetings are usually held the second and fourth Monday of each month at 6:30 p.m. at Ballou Junior High School. We encourage you to take advantage of these opportunities to communicate with your elected representatives.

## **Puyallup School District Education Service Center**

302 2nd Street SE

Puyallup, WA 98372

Telephone: (253) 841-1301 Fax: (253) 840-8959

[webmaster@puyallup.k12.wa.us](mailto:webmaster@puyallup.k12.wa.us)

### **Board of Directors**

Diana Seeley, President

Cindy Poysnick, Vice President

Pat Donovan, Director

Greg Heath, Director

Chris Ihrig, Director