



Pioneer School District

2007-08

Budget Analysis

**A Community Guide to
District Finances**

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Board of Directors Welcomes Your Opinions

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

An opportunity to make comments is welcomed during the "Community Participation" portion of the board meeting agenda. Visitors are encouraged to comment on other specific agenda items as well.

School board meetings are held the second and fourth Tuesday of each month. Study Sessions are held on the second Tuesday at 4 p.m. in the Intermediate / Middle School Library. This is a time for the board to discuss issues pertaining to the district. As with all board meetings, the public is invited to attend all study sessions.

The regular board meeting is held at 5:30 p.m. on the fourth Tuesday in the Intermediate / Middle School Library.

The Board's responsibilities are many, including:

- Adopting policies related to the general governance, goals and philosophy of the school district
- Reviewing and approving documents and programs as they pertain to the annual budget, curriculum materials, student learning objectives and educational standards
- Soliciting and receiving recommendations and reports from citizen groups on matters of administration and policy
- Approving the hiring and dismissal of all employees

Although the superintendent is responsible for the administration of the school district, the superintendent reports to the Board. The hiring and evaluation of the superintendent is the responsibility of the Board acting if necessary, as a court of appeal for students or patrons.

Pioneer School District Board of Directors

Dick Parrett, President / Legislative Rep.

Mr. Parrett has served on the Board of Directors since 1999.
His current term expires in 2009.

(360) 427-6875
dparr2@excite.com

Janis Snoey, Vice-President

Ms. Snoey has served on the Board of Directors since 2007.
Her current term expires in 2011.

(360)426-8431
jsnoey@earthlink.net

Mike Felton

Mr. Felton has served on the Board of Directors since 1997.
His current term expires in 2009.

(360) 427-2744
smfelton@yahoo.com

David Westermann

Mr. Westermann has served on the Board of Directors since 2001.
His current term expires in 2011.

(360) 432-8512
westermann david@msn.com

Jeanette Leach

Ms. Leach has served on the Board of Directors since 2008.
Her current term expires in 2009.

(360) 868-2177
kevnetsleach@yahoo.com

About Our District

The Pioneer School District is the third largest school district in Mason County and the fourth largest non-high district in the State of Washington. The district serves nearly 700 students in grades K-8 in two buildings located on the same campus. Our Primary School houses our kindergarten through third grade students and our Intermediate / Middle School is home to our fourth through eighth graders. Upon completion of the eighth grade, most of our students go to Oakland Bay Junior High in the Shelton School District for the ninth grade and then on to Shelton High School.

The Pioneer School District is proud to have a knowledgeable and dedicated staff of 103 employees, 49 whom are teachers. Average tenure of our teachers is approximately 9 years and over 63 percent of the teachers have at least a master's degree.

Pioneer School District Vision

BELIEF STATEMENT

Change is inevitable and risk-taking is necessary for progress.

MISSION

The mission of Pioneer School District is to educate each student to the highest levels of academic achievement and prepare students to succeed in life.

VISION

High levels of learning for all . . . Every Child, Every Day

GOAL 1 - STUDENT ACHIEVEMENT

Strategies:

- 1.1 Professional Development
- 1.2 Peer Coaching
- 1.3 Data based decision making
- 1.4 Focus on all students learning while striving to meet state and federal student performance expectations
- 1.5 Up-to-date and appropriate curriculum
- 1.6 Provide school wide assistance by using data to identify student needs and appropriate strategies
- 1.7 Integrate reading, writing and math throughout the curriculum
- 1.8 Increase use of technology

GOAL 2 - FINANCIAL STABILITY OF DISTRICT

Strategies:

- 2.1 Actively pursue a legislative agenda directed toward securing stable, sustainable funding for school districts in the State of Washington
- 2.2 Monitor all ongoing district programs to identify opportunities to improve the financial efficiency and effectiveness of those programs
- 2.3 Maintain effective and appropriate staffing levels
- 2.4 Ensure the district operates on a balanced budget with a goal of maintaining a 5% fund reserve balance

GOAL 3 - PARENT / COMMUNITY INVOLVEMENT

Strategies:

- 3.1 Family Access
- 3.2 Promote parent and community involvement at each building
- 3.3 Fully report to parents/community on student performance, district operations and plans
- 3.4 Communicate with stakeholders the function of each district operation and its contribution to student learning

GOAL 4 - FACILITIES

Strategies:

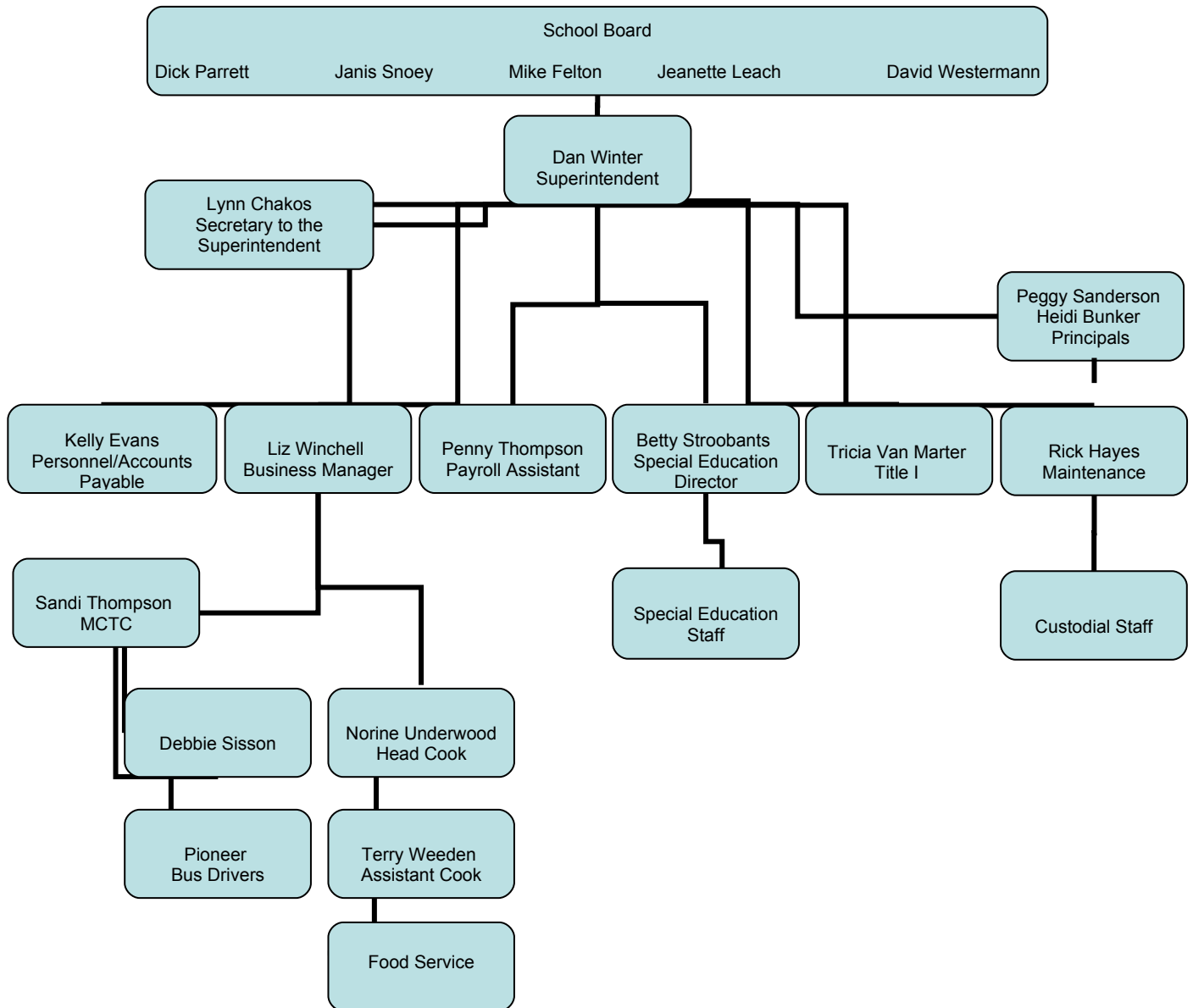
- 4.1 Develop a plan to fully address future facility needs
- 4.2 Implement a preventative maintenance plan for district facilities
- 4.3 Develop widespread community understanding of facilities needs

GOAL 5 - LEADERSHIP

Strategies:

- 5.1 Clearly define the responsibilities, authority and accountability of all staff positions
- 5.2 Clearly define the roles and responsibilities of site councils, school and district committees, etc.
- 5.3 Assure accurate sharing of relevant information which affects individuals or programs
- 5.4 Provide competent staff through high standards of recruitment candidate screening, staff development and evaluation
- 5.5 Lead the pursuit of a collaborative investigation of how we can together achieve the highest level of learning of all students in our professional learning community

Pioneer School District Organization Chart





PIONEER SCHOOL DISTRICT

Fast Facts for Taxpayers

What Does It Cost to Educate a Child?

How Does Pioneer Compare to other School Districts?

Per Student Expenditure

| District | Student FTE | Total Exp | Revenue | Teaching | Facility Main | Admin | Bus Trans | Food Serv. | Other |
|----------------|-------------|-------------|-------------|------------|---------------|------------|------------|------------|------------|
| Mary M. Knight | 168.79 | \$15,996.48 | \$15,446.12 | \$9,678.07 | \$1,736.90 | \$2,341.41 | \$988.78 | \$732.00 | \$519.31 |
| Grapeview | 196.44 | \$9,168.24 | \$9,346.94 | \$5,177.46 | \$684.76 | \$1,484.02 | \$547.30 | \$444.73 | \$829.97 |
| Hood Canal | 284.44 | \$13,947.38 | \$14,388.95 | \$7,766.20 | \$674.02 | \$1,478.36 | \$1,638.91 | \$576.81 | \$1,813.07 |
| Pioneer | 681.37 | \$10,298.65 | \$10,505.97 | \$6,379.22 | \$565.46 | \$1,388.40 | \$811.93 | \$406.74 | \$746.91 |
| Shelton | 4009.92 | \$10,028.07 | \$10,135.63 | \$6,913.24 | \$954.84 | \$1,010.52 | \$437.65 | \$342.90 | \$368.92 |
| Southside | 221.11 | \$9,798.07 | \$9,764.66 | \$5,768.41 | \$883.77 | \$1,340.16 | \$374.11 | \$350.16 | \$1,081.66 |
| North Mason | 2137.59 | \$8,919.48 | \$9,248.78 | \$6,014.98 | \$673.91 | \$1,061.19 | \$667.29 | \$325.25 | \$176.85 |
| Griffin | 621.79 | \$9,837.45 | \$10,257.88 | \$5,392.86 | \$959.37 | \$1,221.57 | \$862.42 | \$343.41 | \$1,057.81 |

Notes: **Administration** expenses include school costs for the principal and office staff as well as central administration costs for HR, Accounting/Payroll/Business, and the Superintendent's office.

Other includes data processing, property/liability insurance and non-high payments.

FTE

The term "FTE" is used when listing certificated staff and administrators. This stands for "Full Time Equivalent". A 1.0 FTE means in the case of teachers or others such as librarians who are hired under a teaching contract, the equivalent of one person working a full school year. When associated with an administrator, it equates to working full-time for 200 days to 260 days.

The same "FTE" is also used when referring to student enrollment. At the elementary level, a kindergarten student is considered as one-half (.50) FTE because they attend half the days of students in grades 1-8. At the middle school level, students who are not at school for a full day are only counted for the time they are in school. For example, a student who is on a partial schedule due to disciplinary reasons or homeschooling is reported only for the time they are on campus.

Data Source: OSPI 2007-08

2009-11 Replacement School Support Levy Pays For:

- Maintenance
- Technology
- Transportation
- General Support
- Staffing
- Curriculum Adoption
- Additional Instructional Materials
- Non-high Payments

February 19, 2008 Election - - Renewed the Levy 3 More Years

- Replacement Levy Provides estimated \$5,550,000 over the next three years
- Tax Collection Amounts:
 - ♦ 2009 = \$1,850,000
 - ♦ 2010 = \$1,850,000
 - ♦ 2011 = \$1,850,000
- Property Tax for 2009 is \$1.2675 per thousand

What is a School Bond and What is a Levy?

Bond

A bond is a means of financing major school construction projects in Washington State much like a home mortgage. Citizens authorize district officials to offer bonds to investors and pledge repayment through property taxes collected over a specified number of years. Bond monies, by law, can only be used for school building construction, remodeling, or specified capital improvement projects; they cannot be used for teacher salaries or other operating expenses. Bonds represent long-term financing over 20 years.

Levy

There are two types of voter approved levies for school districts: (1) tile school support or maintenance and operations levy and (2) the capital levy.

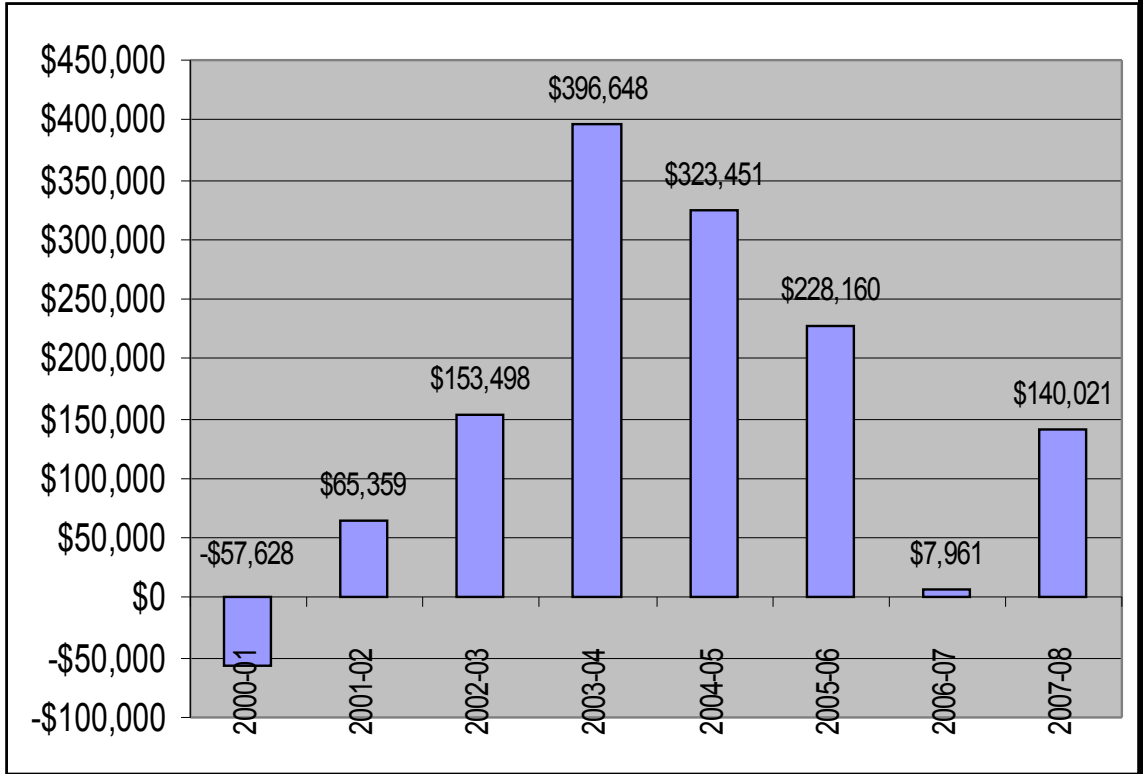
Maintenance and Operations Levy: The Maintenance and Operations levy funds the difference between state funding and what it needed for the day-to-day operation of schools. The Pioneer School District requests voter support to renew the Maintenance and Operations Levy every three years. The next Maintenance and Operations Levy renewal election is scheduled for 2011.

Capital Levy: A capital levy is used by school districts to pay for the same capital expenses as a bond but to a maximum of only six years. In addition, a capital levy can be used to purchase additional buses or computer equipment. Currently, Pioneer does not have any capital levies.

Fund Balance Reserves

A healthy fund balance demonstrates the financial condition of a school district. Pioneer's Board of Directors has established policy that the fund balance should not be less than 5% of overall revenues. Reasons for a healthy fund balance:

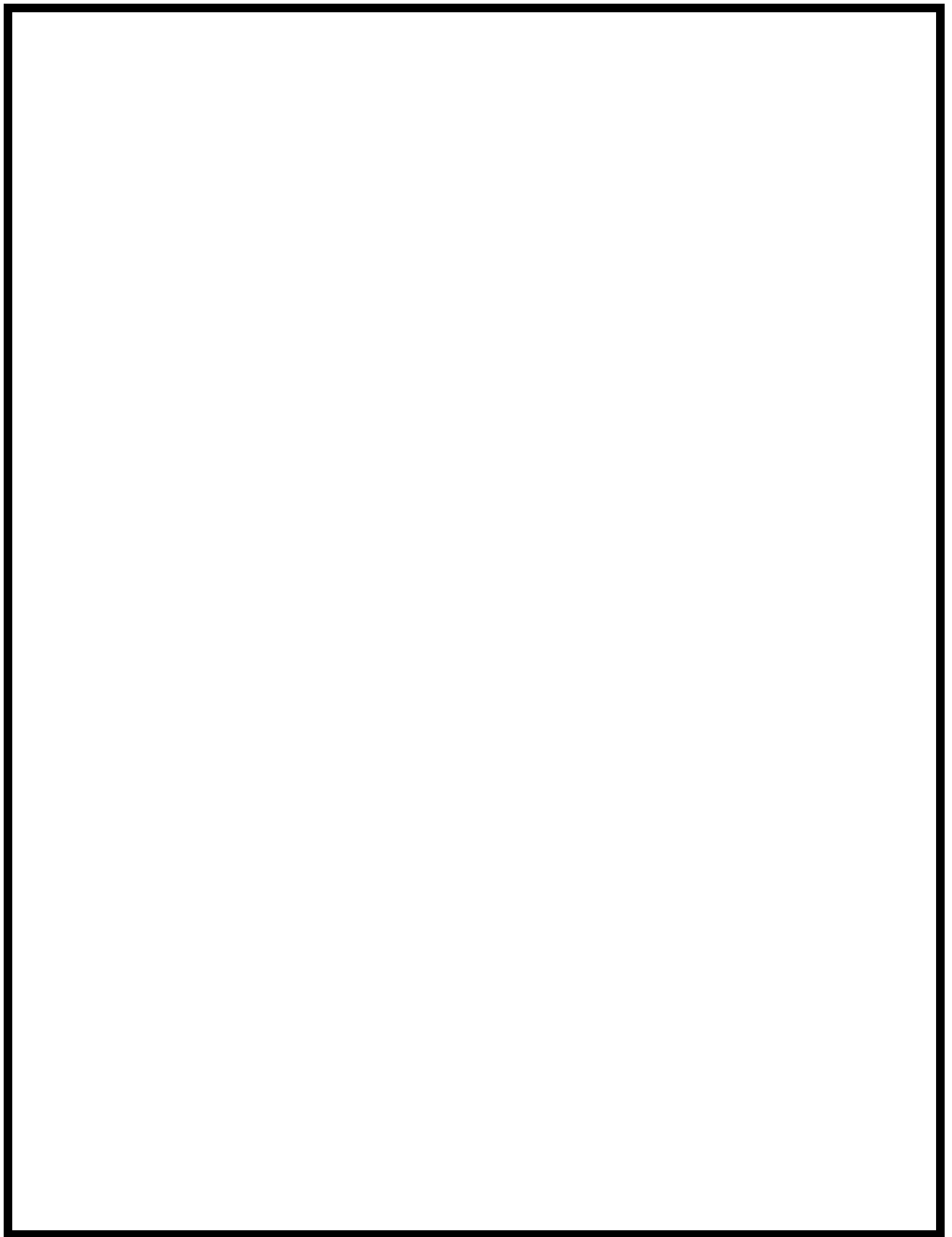
- **To manage cash flow** - receipt of revenues are not equal throughout the school year so the fund balance assists with having funds available for monthly expenses.
- **To provide for a "Rainy Day Fund"** – reserves may need to be used should an emergency arise.
- **To assist with uncertainty** – reserves may be needed to fund reductions due to legislative decisions, or jailed voter initiatives.
- **Long Range planning** – reserves are used to save for major equipment replacement.
- **Evidence of financial condition** - when selling bonds the district is rated for financial solvency; the rating can impact bond interest rates and ultimately property tax rates.





**PIONEER SCHOOL
DISTRICT**

**Budget
Summary**



What is a Budget?

- ♦ The instrument that sets forth an annual financial plan for the school district and community goals.
- ♦ Establishes maximum amounts the district can spend for each fund.
- ♦ Provides a means of measuring and guiding performance by comparing planned expenditures and staffing levels against actual expenditures and staffing levels.
- ♦ Must be balanced. For example, beginning fund balance plus revenues must equal or exceed expenditures in each fund.
- ♦ Covers the fiscal year, from September 1 to August 31 of the following calendar year.
- ♦ Must be formally adopted by the Board of Directors each year, and a copy submitted to the state.
- ♦ Provides the historical data required for realistic future budget preparation.

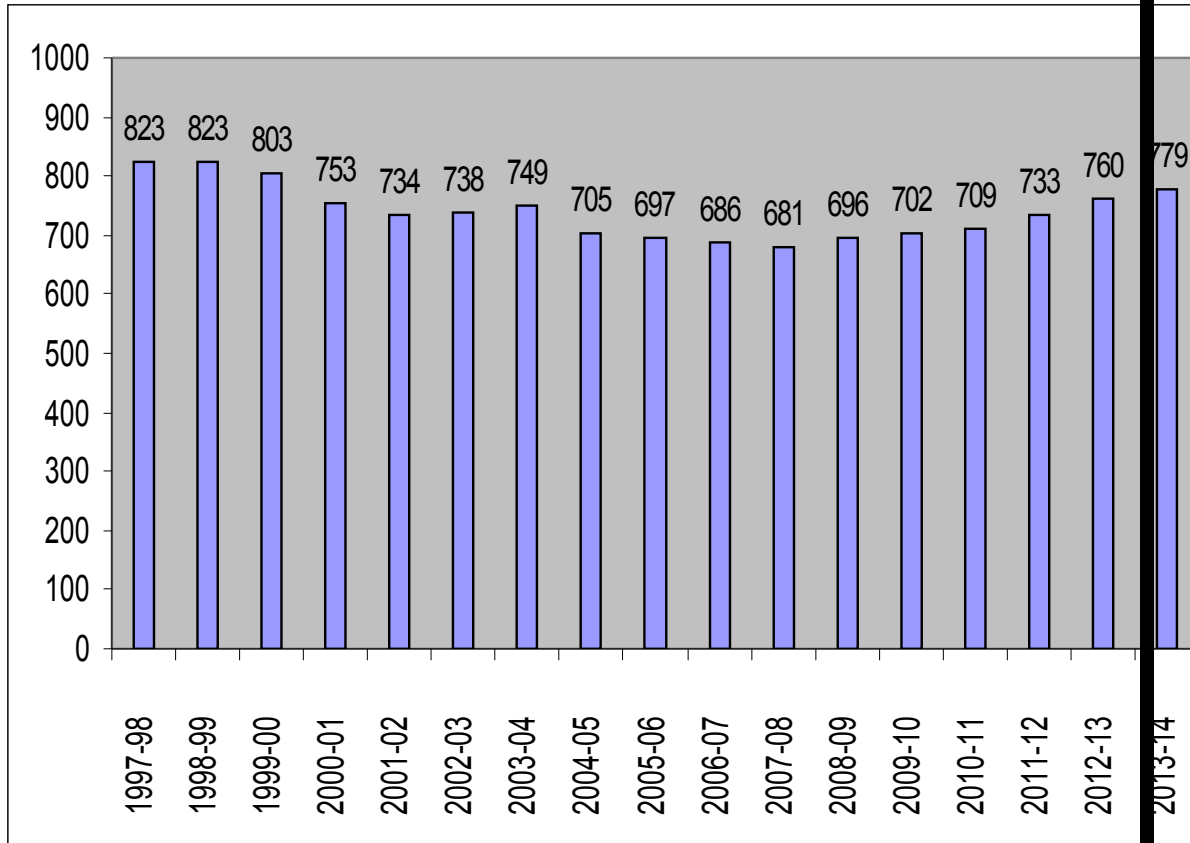
Enrollment

Funding Based on Enrollment

The majority of funding is derived from an allocation based on student enrollment. Funding is received on an annual average from counts reported from September through May. Enrollment counts for September through May are averaged as a basis for Basic Education apportionment revenue. The Pioneer School District should expect growing enrollment over the next several years. Fluctuations in enrollment are extremely difficult to predict and careful attention has to be made to the monthly enrollment count in order to adjust expenditures to the level of funding the enrollment provides.

Pioneer School District Enrollment

History and Forecast



General Fund Budget

The General Fund is the most important appropriation because it provides for the school's annual operations. Support is provided for the approximately 700 students by 103 full and part-time certificated and classified staff. This fund is financed from local, county, state, and federal sources.

General Fund Budget Summary*

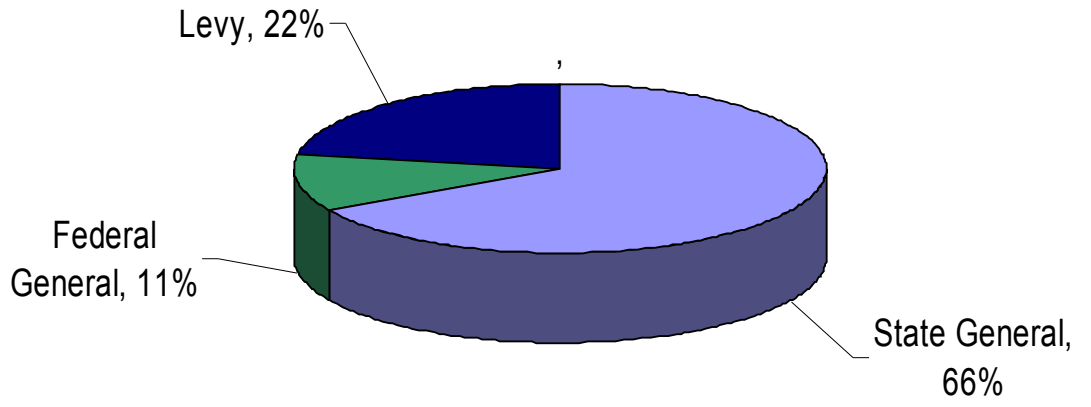
| | |
|--------------------------------------|-------------|
| Beginning Fund Balance | \$7,961 |
| Revenues and Other Financing Sources | \$7,158,453 |
| Expenditures | \$7,027,196 |
| Ending Fund Balance | \$149,206 |

* This document is not used or intended to be used as an actual accounting document for this district. It is intended to be an informational piece showing how district money is spent.

How Our District Services Are Funded

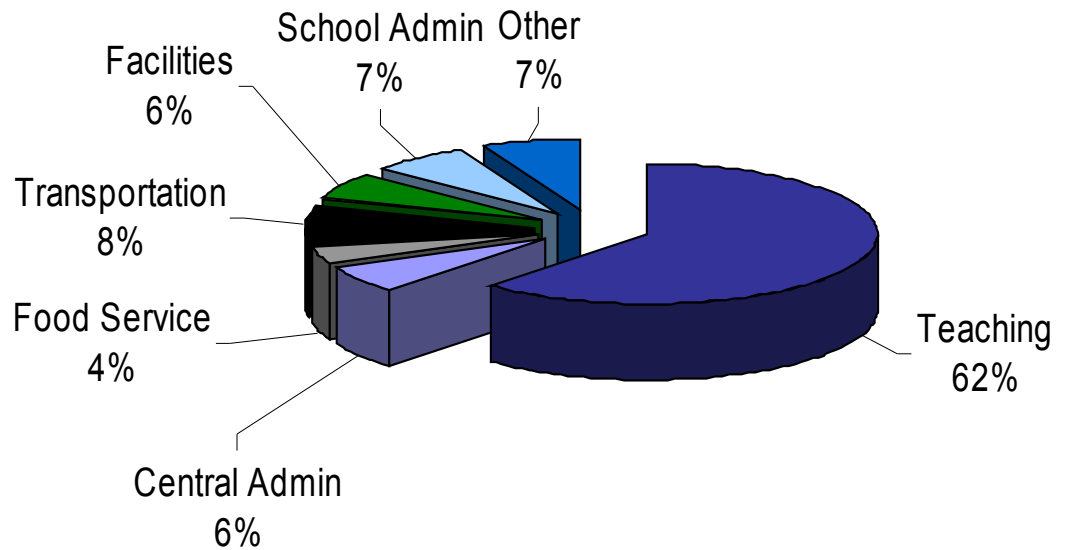
The major source of district resources (71 %) is funding from the State of Washington. Most of the revenues received from the state are allocated through a formula based upon our student enrollment. The remaining State revenues are dedicated and restricted to programs targeted for specific purposes including transportation, special education, gifted education, learning assistance, and student achievement. 10% of the funding is from Federal Grants also restricted to specific purposes; 16% from local levy taxes; and another 3% from local-non tax which includes the sale of school lunches, tuition and fees, investment earnings, donations, and other community services.

Where the Money Comes From



| | |
|-----------------|-------------|
| State General | \$4,732,316 |
| Federal General | \$791,539 |
| Levy | \$1,610,553 |
| Other | \$24,043 |

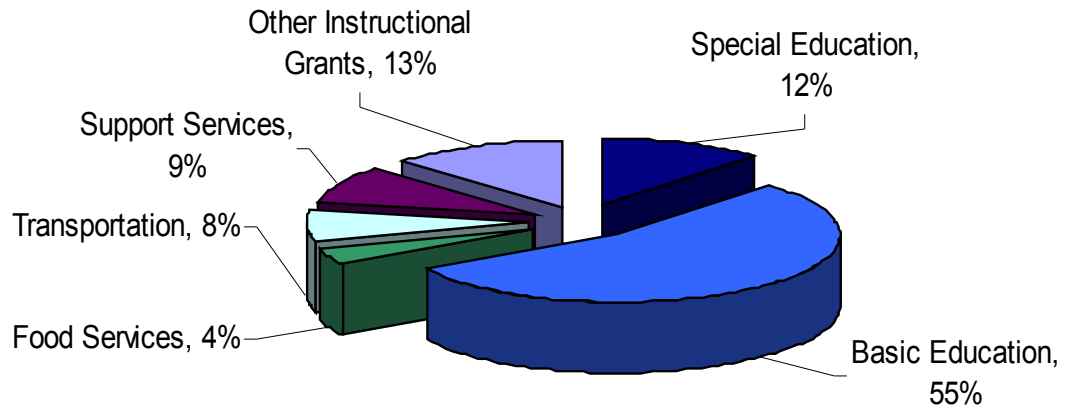
Instruction Takes Priority



Sixty two percent or \$4,346,610 of the \$7,027,196 total budget is spent in the classroom on instruction and instructional support. Also, there are significant dollars spent that indirectly support classroom instruction such as pupil transportation, food services and custodial services that are not calculated in the 62%.

Where the Money is Spent

Expenditures \$7,027,196

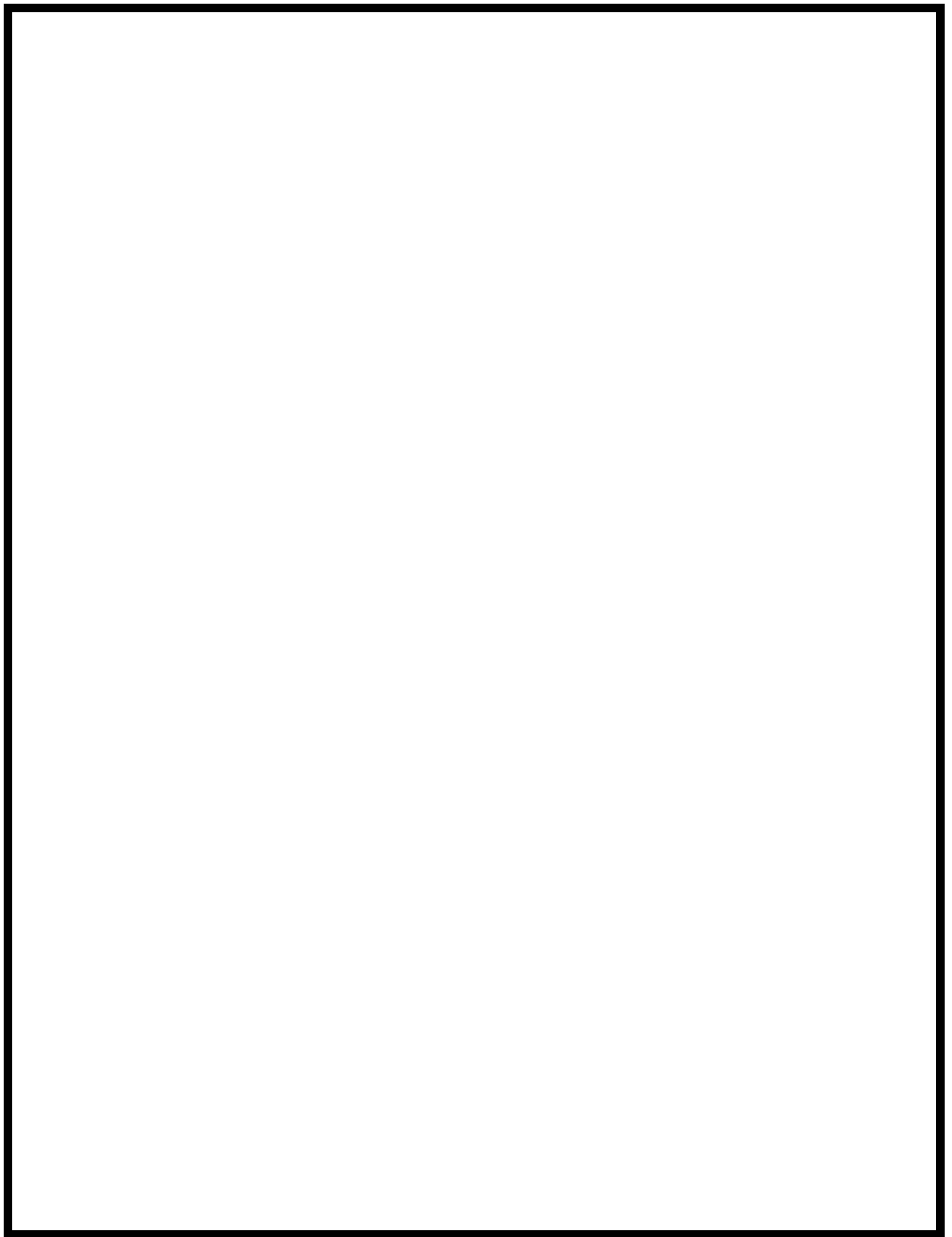


General Fund expenditures are categorized in several ways in the budget. The largest program is Basic Education (55%) which includes district costs for instruction, such as teachers, textbooks, supplies and materials and classroom equipment. Also, included in basic education expenditure programs are the support activities to teaching such as library, counseling, student safety, curriculum support, and school office expenditures.



**PIONEER SCHOOL
DISTRICT**

Instructional Programs



Instructional Services

| | | |
|----------------------------|---------------------------|--------------------|
| Teaching | Staff, supplies, services | \$2,575,653 |
| Principal's Office | Staff, supplies, services | \$428,897 |
| Library | Staff, supplies, services | \$127,645 |
| Counselor | Staff, supplies, services | \$53,899 |
| Health / Nurse | Staff, supplies, services | \$75,304 |
| Extra-Curricular | Staff, supplies, services | \$29,650 |
| Payment to Other Districts | Non-High School Services | \$421,726 |
| | Total Expenditures | \$3,712,774 |

Percentage of Expenditures: 52.8%

State and Federal Programs

Title I of the Elementary and Secondary Education Act provides Federal financial assistance to local school districts for programs to meet the needs of students who are below grade level, or who are at greatest risk of failing to meet academic standards. Supplemental instruction is provided in reading/language arts and/or mathematics. Students who are in the greatest need must be served first. Title I staff and a building advisory committee develop a plan for the use of Title I funds. The committee includes but is not limited to parents of participants, teachers, principals, administrators and school directors. The plans include student identification criteria; planned services and activities, a plan for annual evaluations based on performance objectives related to basic skills achievement, and the state's high standards of participating students; plans for parental involvement and record keeping procedures are also required in the plan.

The Pioneer School District's Title I Program uses a balanced approach to teach reading, with a strong emphasis on phonological awareness, phonics, word structure, vocabulary, and comprehension and fluency strategies. Math is taught using diagnostic instruction, with many manipulative. Title I allocations are determined by the County's Federal Census and free and reduced lunch counts. The program is a poverty-driven model.

| | | | |
|---------------------|--|---------------|-----------|
| Revenue | | | |
| Federal Special | Title I Funds | \$337, | 29 |
| Federal Special | Title I Carry-over | \$23, | 94 |
| | Total Revenue | \$360, | 23 |
| Expenditures | | | |
| Indirect Costs | Allowable Indirect Costs | \$7, | 01 |
| Administration | Staff | \$246, | 28 |
| Teaching Materials | Teachers, para's and instructional Materials | \$6, | 82 |
| | Total Expenditures | \$260, | 11 |

Percentage of Expenditures: 3.8%

Title II

Title II is a federal grant funding to provide increased student academic achievement authorized through the No Child Left Behind Act of 2001. This program provides monies to improve teacher and principal quality as well as special funds for classroom technology.

| | | | |
|--------------------------|---|--------------|-----------|
| Revenue | | | |
| Federal | Title II Part A Teacher & Principal Improvement | \$58, | 07 |
| Federal | Title II Part D Technology | \$32, | 95 |
| | Total Revenue | \$90, | 02 |
| Expenditures | | | |
| Indirect Costs | Allowable Indirect Costs | \$2, | 34 |
| Professional Development | Teachers, Principals | \$56, | 22 |
| Technology | Federal Supplement for Technology | \$30, | 67 |
| | Total Expenditures | \$90, | 02 |

Percentage of Expenditures: 1.3%

LAP (Learning Assistance Program)

This program provides assistance designed to enhance educational opportunities for students who are deficient in basic skills achievement. The program is very similar in requirements and services to Title I. Students are served in reading, language arts and mathematics. The program serves students who are below grade level in basic skills, and students with the greatest academic deficits.

| | | | |
|---------------------|---------------------------|-----------------|--|
| Revenue | | | |
| State | | \$109,20 | |
| | Total Revenue | \$109,20 | |
| Expenditures | | | |
| Teaching | Staff and Materials | \$100,70 | |
| | Total Expenditures | \$100,70 | |

Percentage of Expenditures: 1.4%

Title V

Title V is a federal grant providing funds to support innovative programs that will improve academic achievement for low achieving students.

| | | | |
|---------------------|--|---------------------------|---------------|
| Revenue | | | |
| Federal | | | \$5,87 |
| | | Total Revenue | \$5,87 |
| Expenditures | | | |
| Indirect Costs | | | 89 |
| Supplies | | | \$3,73 |
| | | Total Expenditures | \$3,62 |

Percentage of Expenditures: .05%

Rural and Low Income Schools

The Rural and Low Income Schools grant is a federal grant that provides financial assistance to rural districts to assist them in meeting their state's definition of adequate yearly progress (AYP).

| | | | |
|---------------------|----------------------|----------------------|----------------|
| Revenue | | | |
| Federal | | | \$21,00 |
| Federal | Allowable carry-over | | \$12,26 |
| | | Total Revenue | \$33,26 |
| Expenditures | | | |
| Indirect Costs | | | \$64 |
| Staffing | | | \$3,21 |
| Supplies / Services | | | \$6,17 |

| | | |
|--|---------------------------|---------------|
| | Total Expenditures | \$9,02 |
|--|---------------------------|---------------|

Percentage of Expenditures: .13%

I-728 Student Achievement

In 2000, Washington voters passed Initiative 728 which provides funds to districts to lower class size, offer extended learning programs and enhance professional development for teachers. A plan for the use of these funds must be approved by the school board annually at a public hearing and a year-end report must be submitted to the State that explains the use of these funds.

I-728

| | |
|----------|-------------------------|
| Teachers | 4 |
| | Staffing FTE 4.0 |

| | | |
|----------------------|---|------------------|
| Revenue | | |
| State Special | Initiative 728 funded @ \$450 per pupil | |
| | Total Revenue | \$308,735 |
| Expenditures | | |
| Class Size Reduction | Teachers salary and benefits | \$205,502 |
| Staff Development | Additional training pay for teachers | \$38,000 |
| Extended Learning | After school academic programs | \$5,665 |
| | Total Expenditures | \$249,167 |

Percentage of Expenditures: 3.6%

Other Grants

| | | |
|-----------------------------|------------------------------------|-----------------|
| Revenue | | |
| Federal | Federal funding | \$14,900 |
| State | State funding | \$1,805 |
| | Total Revenue | \$16,705 |
| Expenditures | | |
| Advance Placement Incentive | Teaching staff, supplies, services | \$8,785 |
| Highly Capable Program | Teaching staff, supplies, services | \$6,115 |
| Building Bridges | Teaching staff, supplies, services | \$1,805 |
| | Total Expenditures | \$16,705 |

Percentage of Expenditures: .002%

Special Education

The Special Education programs to serve students with disabilities are administered through the Special Education Department. Children between the ages of birth to 21, who meet specific state criteria, are provided with special assistance. Program emphasis for individual children is directed toward a least restricted environment. Whenever possible, the child is served in his/her home school with services to address his/her specific needs. In addition to the classroom programs which are provided at each of the schools, the District also provides support services to these programs with school psychologists, speech/language pathologist, occupational and physical therapists, and other related services as needed.

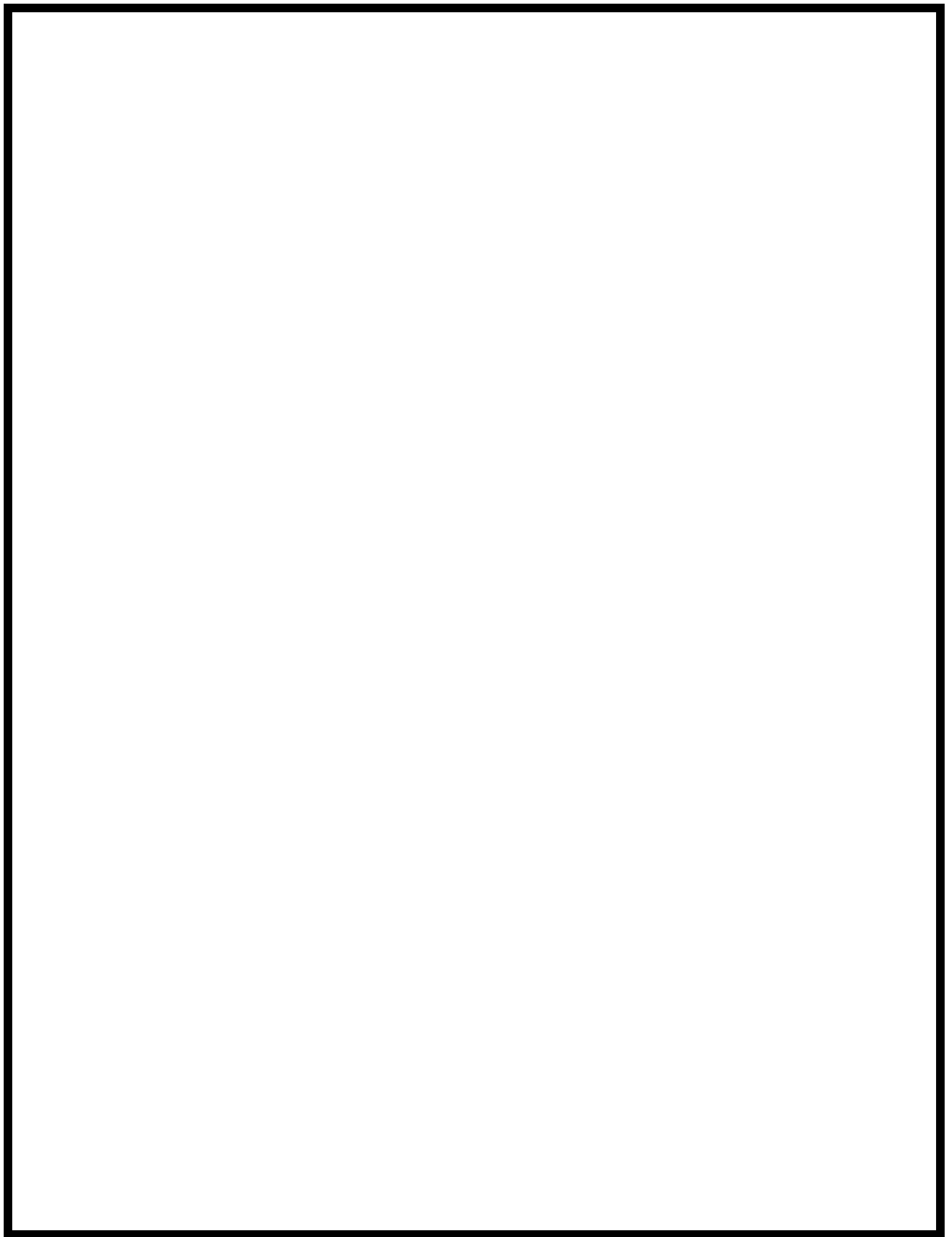
| | | | |
|-------------------------|------------------------------------|-------------|-------------|
| Revenue | | | |
| State | State special education funding | \$53 | ,322 |
| Federal | Federal special education funding | \$13 | ,458 |
| Federal | Federal Preschool Funding | \$1 | ,031 |
| Subsidy | Basic Ed Resources | \$14 | ,942 |
| | Total Revenue | \$82 | ,753 |
| Expenditures | | | |
| Administration | Staff, supplies, materials | \$4 | ,628 |
| Counselors / Therapists | Staff, services | \$21 | ,445 |
| Instructional | Paraeducators | \$21 | ,050 |
| Instructional | Teaching Staff, supplies, services | \$34 | ,630 |
| | Total Expenditures | \$82 | ,753 |

Percentage of Expenditures: 11.7%



**PIONEER SCHOOL
DISTRICT**

**School
Support**



Superintendent and Board of Directors

The Superintendent's office is responsible for district-wide administration. Not only does this budget provide for the salaries and benefits and operating supplies of the Superintendent and staff, it also pays for district-wide functions.

The Board is responsible for adopting policies related to the general governance, goals and philosophy of the school district. They review and approve documents and programs as they pertain to the annual budget, curriculum materials, student learning objectives and educational standards.

The Board's budget by State mandate covers several District-wide expenses, such as annual audit, elections, legal expenses, etc. This budget is managed by the Superintendent.

| | |
|--------------------------|-------------------------|
| Supt. and Board | |
| Superintendent | 1 |
| Superintendent Secretary | 1 |
| | Staffing FTE 2.0 |

| | | |
|---------------------------|---|-----------------|
| Superintendent Operations | Salary and benefits, supplies and materials | \$20,650 |
| District-wide Memberships | Memberships supporting the district | \$4,475 |
| Board Memberships | Board membership in WSSDA / NSBA | \$882 |
| Legal Advertisements | Required advertisements for hearing, bids | \$3,334 |
| Board Conferences | Registration and travel for conferences | \$867 |
| District-wide Legal | Attorney costs for all legal issues | \$1,137 |
| State Audit | State annual audit (required) | \$1,171 |
| Elections | County costs to administer elections | \$929 |
| | Total Expenditures | \$25,445 |

Percentage of Expenditures: 3.6%

Business Services Department

The Business Services Department oversees the fiscal accountability for the District. It is comprised of budgeting, purchasing, payroll, accounting, and is responsible for the overall financials of the school district. The department provides guidance in adhering to State and Federal laws and the annual audit. The department is responsible for the preparation of the District's annual budget for all funds; enrollment projections; monitoring of budget; projecting budget implications of contract negotiations and administrative decisions. It is responsible for recording all financial transactions; providing expenditure cash receipting systems; and communicating financial information to stakeholders (schools and departments, community members, and government agencies.)

| | |
|-------------------------|--------------------------|
| Manager/Supervisor | 1 |
| Human Resources Manager | 1 |
| Payroll Technician | 0.46 |
| | Staffing FTE 1.46 |

| | | |
|------------|---|-----------------|
| Operations | Salary and benefits, supplies and materials | \$218,77 |
| | Fiscal student/data system support | \$28,02 |
| | Total Expenditures | \$246,19 |

Percentage of Expenditures: 3.5 %

Risk Management

Business and Support Services is responsible for insurance, liability and property claims, insurance certificates, accident prevention, loss control, and safety programs. All employees should take reasonable and appropriate steps to reduce hazards and comply with good risk management practices. Risk Management provides assistance with and coordinates incident reporting, receiving incident/accident reports involving injuries to non-employees or property damage, and forwarding to the appropriate parties.

Workers compensation insurance is provided through the District's membership in a trust through ESD 113 with other school districts. The cost of worker's compensation is part of the employee benefits budget and is allocated to each program.

| | | |
|----------------------------------|---------------------------------|----------------|
| Property and Liability Insurance | Contract and deductible expense | \$5,528 |
| | Total Expenditures | \$5,528 |

Percentage of Expenditures: .0.8%

Maintenance

The Maintenance department is responsible for maintaining the district's buildings and grounds. The team of five is responsible for carrying out scheduled and unscheduled maintenance for the district.

| | |
|------------|-------------------------|
| Supervisor | 1 |
| Custodians | 4 |
| | Staffing FTE 5.0 |

2007-08

| | | |
|-----------------------|--|-----------------|
| Custodial | Staff, supplies, and equipment maintenance | \$25,862 |
| Grounds / Maintenance | Supplies and equipment maintenance | \$1,565 |
| | Total Expenditures | \$27,427 |

Percentage of Expenditures: 3.9%

Utilities

| | | | |
|-----------|--|---------------|-----------|
| Utilities | Electricity, Natural Gas, Fuel Oil, Water, | \$110, | 65 |
| | Sewer, Garbage | | |
| | Total Expenditures | \$110, | 65 |

Percentage of Expenditures: 1.6%

Food and Nutrition Services Department

As a part of the National School Breakfast and Lunch Program, it is our goal to provide nutritious and appealing meals to the students and staff of the district. The program is designed to maintain the lowest possible prices while meeting all federal and state regulations. It is also the goal of Food and Nutrition Services to remain financially self-supporting.

| | | | |
|---------------------|---|--------------|------------|
| Revenue | | | |
| Student Lunches | Lunches sold to students | \$4, | 210 |
| Adult Lunches | Lunches sold to adults | \$, | 031 |
| State | State lunch and breakfast | \$1, | 732 |
| Federal | Federal lunch and breakfast reimbursement | \$17, | 300 |
| USDA Commodities | Value of USDA commodities | \$1, | 062 |
| | Total Revenue | \$25, | 335 |
| Expenditures | | | |
| Operations | Staff, supplies and equipment maintenance | \$12, | 705 |
| Food | Food and Supplies | \$13, | 372 |
| USDA Commodities | Use of Commodities | \$1, | 062 |
| | Total Expenditures | \$27, | 139 |

Percentage of Expenditures: 3.9%

Transportation

School bus transportation is a cooperative matter involving school, parents, students and community. The Mason County Transportation Cooperative safely transports more than 600 students a day to schools. Our professional staff is dedicated to ensure the safety and well being of all students in the Pioneer School District. State revenue supports approximately 2/3 of the cost of transportation so levy support is critical to sustaining this program. New buses are purchased with State bus depreciation dollars and are budgeted in the Transportation Vehicle Fund.

| | |
|----------------|---------------------------|
| Administration | 3.62 |
| Mechanics | 5 |
| Drivers | 4.91 |
| | Staffing FTE 13.53 |

| | | |
|--------------------------------|--------------------------------------|------------------|
| Revenue | | |
| State Apportionment | | \$332,067 |
| Levy | | \$190,084 |
| Local Field Trips/ Other Trips | | \$1,771 |
| Other - Mason Transit | | \$22,983 |
| Other School Districts | | \$6,313 |
| | Total Revenue | \$553,223 |
| Expenditures | | |
| Administration | Salaries & Benefits, Supplies | \$91,630 |
| Operations | Driver Salaries & Benefits, Training | \$337,689 |
| Shop | Mechanics, Supplies, Repairs | \$55,919 |
| Fuel | Diesel & Gasoline | \$67,985 |
| | Total Expenditures | \$553,223 |

Percentage of Expenditures: 7.9%

Other Funds

Capital Projects Fund Budget

\$0

The Capital Projects Fund provides for major modernization of buildings, fields, site purchases and technology equipment. This budget includes funds to purchase and equip modular classrooms if the need is assessed. Also, included in this fund are funds for renovation projects and land purchase.

Transportation Vehicle Fund Budget

\$123,001

The Transportation Vehicle Fund exists to purchase and repair student transportation vehicles. The budget provides for the principal and interest payments on existing bus loans, as well as a contingency for emergency replacement of buses.

Debt Service Fund Budget

\$475,838

The Debt Service Fund accounts for the payment of long-term debt principal and interest.

The budget provides for the payment on energy projects and land purchase debt.

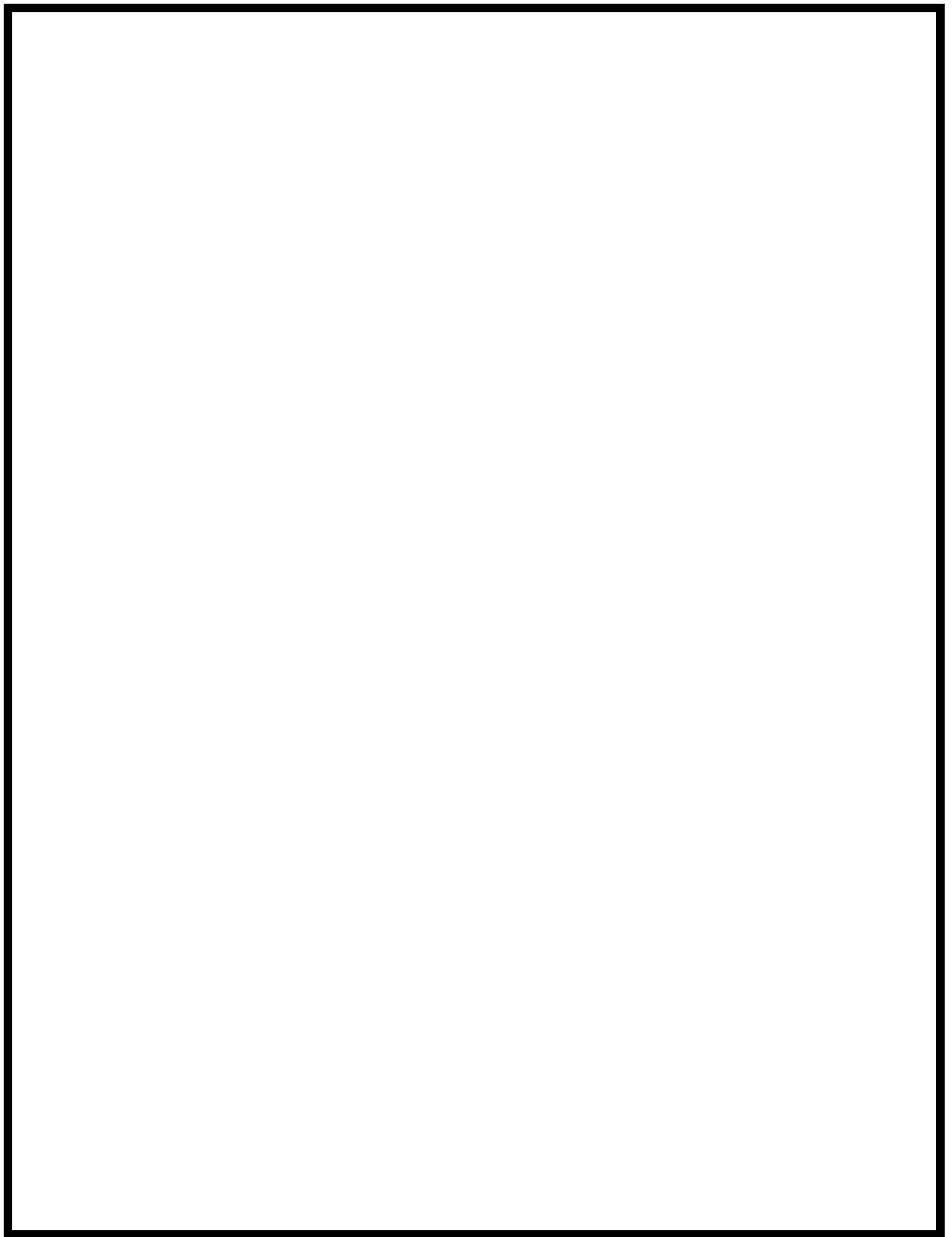
Associated Student Body Fund

\$34,854

The ASB Fund is financed by establishment of and collection of fees and fund raising monies to provide for students to conduct authorized extracurricular events. These events are optional noncredit extracurricular and organized, voted, and approved by the student body and subject to the control of the board of directors. Funds provide for athletic, club, and class activities in all schools.

Other Funds Summary

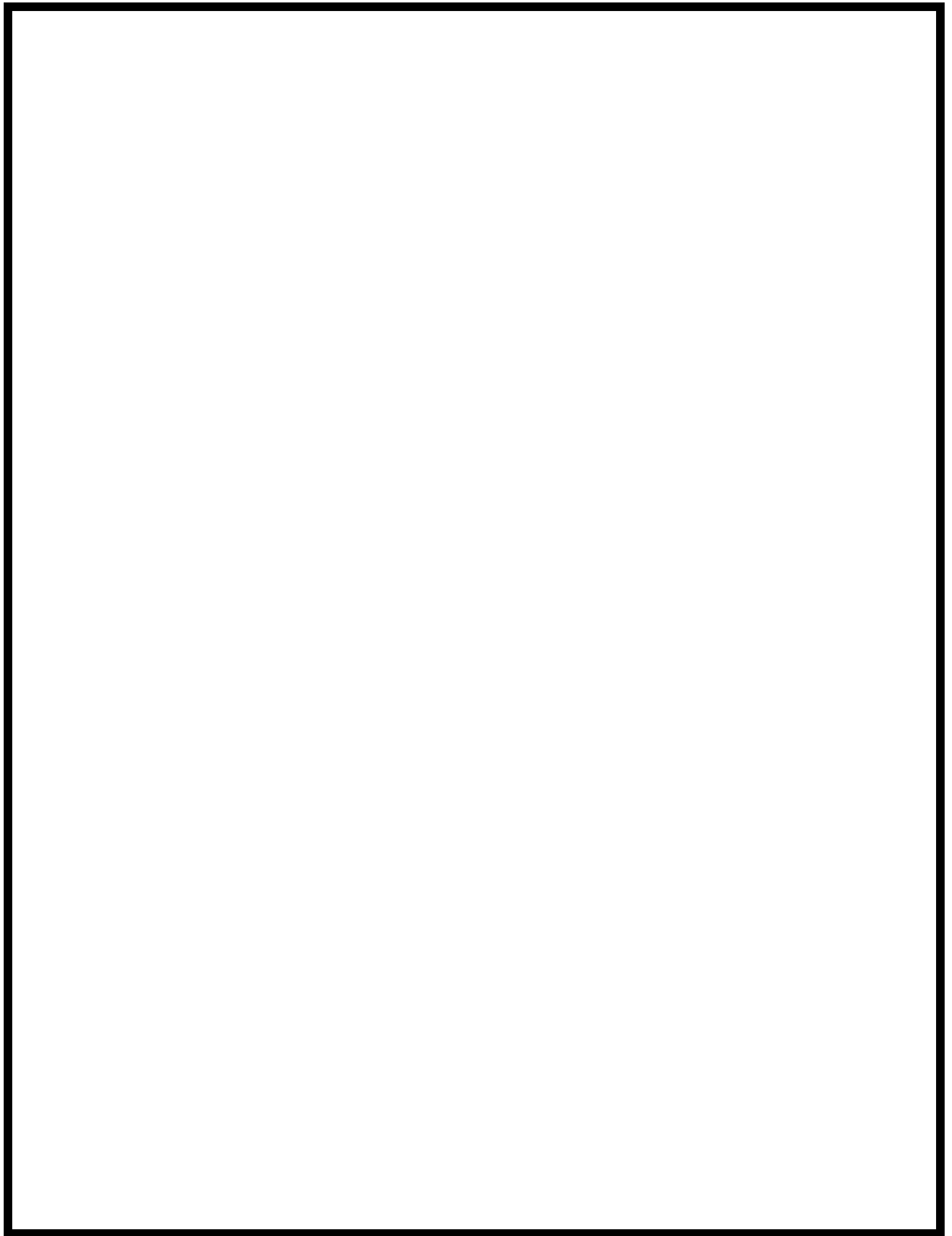
| | ASB <i>Student Extra-Curricular Activities</i> | Debt Service <i>Bond Dept Payments</i> | Capital Projects <i>Major Construction Projects</i> | Transportation Vehicle <i>Bus Purchases</i> |
|-------------------|--|--|---|---|
| Beginning Balance | \$17,811 | \$286,564 | \$15,484 | \$ 88,854 |
| Revenue | \$46,135 | \$472,081 | \$ 2,771 | \$108,070 |
| Expenditures | \$34,854 | \$475,838 | | \$123,001 |
| Ending Balance | \$ 29,092 | \$282,807 | \$18,256 | \$73,924 |





**PIONEER SCHOOL
DISTRICT**

Glossary



Apportionment

Apportionment is Basic Education revenue to support K-12 education. This allocation is based on annual-average enrollment, with a percentage of the allocation distributed each month to school districts for operating funds.

Assessed Valuation

A valuation set upon real estate or other property by the office of the Mason County Assessor, as a basis for levying taxes. Assessed valuation is based on 100 percent of true and fair value in the State of Washington.

Average Annual Enrollment

An average computed from the actual full-time equivalent enrollments reported by a district for each of nine months, effective on the state-prescribed count days of each month running from September through May. This annual average enrollment is a major driver used to calculate the apportionment revenue funding.

AYP

Under No Child Left Behind, each state has developed and implemented measurements for determining whether its schools and local educational agencies (LEAs) are making adequate yearly progress (AYP). AYP is an individual state's measure of progress toward the goal of 100 percent of students achieving to state academic standards in at least reading/language arts and math. It sets the minimum level of proficiency that the state, its school districts, and schools must achieve each year on annual tests and related academic indicators. Parents whose children are attending Title I (low-income) schools that do not make AYP over a period of years are given options to transfer their child to another school or obtain free tutoring (supplemental educational services).

BEA

Basic Educational Act defines mandatory educational program minimums. Includes expenditures budgeted in Program (01) Basic Ed and Instructional Support, (31) Vocational Ed, and (97) District-wide Support.

Bonds

A bond election authorizes the sale of bonds to fund major capital improvements. The bonds are repaid by the collection of taxes in periodic installments over the life

of the issue. Bonds are usually issued for long-term debt with a 20-30 year payback.

Categorical Programs

Those departments or programs with specific sources of revenue and are self-supporting: i.e. Food Services, Transportation, Chapter 1. Revenues designated for these programs can only be used for the purposes approved for these programs.

Certificated

Those employees holding a teaching certificate; for example, principals, teachers, librarians, or the superintendent.

Classified

Non-teaching staff; for example, accounting personnel, bus drivers, custodians, maintenance and operations workers, paraeducators, and secretaries.

Community Services

Services comprised of those activities that are an additional responsibility delegated to the school beyond its primary functions of providing education. These include such functions as community pool, ski school, and other community recreational activities. These programs are self-supported through their own source of revenue.

District Assessed Property Value

The total property value assessed by the County Assessor for taxable property located within a school district's boundaries.

Expenditure Account Structure

A thirteen digit code structure providing for detailed accounting of district expenditures.

Program Expenditure

A plan of activities designed to accomplish a set of objectives. Educational programs consist of activities of a school district that are directly involved in the instruction and education of students. Supportive-service programs consist of activities of a school district that supports the educational programs.

Activity Expenditure

A specific line of work carried on by a school district in order to perform its mission, e.g. teaching, health services, extracurricular, guidance and counseling, business office, superintendent, board of directors, etc.

Object Expenditure

As used in an expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures); for example, salaries, supplies, contractual services, equipment, etc.

FTE

The term "FTE" is used when listing certificated staff and administrators. This stands for "Full Time Equivalent." A 1.0 FTE means in the case of teachers or others such as librarians who are hired under a teaching contract, the equivalent of one person working a full school year. When associated with an administrator, it equates to working full time for twelve months.

The same term "FTE" is also used when referring to student enrollment. At the elementary level, a kindergarten student is considered as one-half (.50) FTE because they attend half days. At the secondary level, students who are not at school for a full day are only counted for the time they are at school. For example, a high school student who attends a community college for part of a day is reported only for the time they are on campus.

Fiscal Year

School year from September 1 through August 31

Impact Aid

Federal funds allocated to school districts impacted by federally-owned, nontaxable property, such as Indian lands, military installations, timber lands, or where there has been a sudden and substantial increase in school attendance as the result of federal-government activities.

Indirects

Those percentages assessed towards categorical programs for indirect expenditures to support costs that cannot easily be directly expensed against that program, these costs include such things as utilities, insurance, and other support services,

Local Effort Assistance (LEA)

State general fund money paid to match excess general fund Maintenance and Operations levies in school districts with above average tax rates due to low property assessments. Also known as "levy equalization."

NCLB

No Child Left Behind is an education reform effort that President Bush proposed his first week in office and that Congress passed into law on January 8, 2002, The No Child Left Behind Act of 2001 (NCLB) reauthorized the

Elementary and Secondary Education Act (ESEA) -- the main federal law affecting education from kindergarten through high school NCLB is built on four principles: accountability for results, more choices for parents, greater local control and flexibility, and an emphasis on doing what works based on scientific research.

NERC

"Nonemployee Related Cost" items other than salary and benefits; e.g. supplies, instructional materials, contractual services, travel, and capital outlay.

OSPI

The Superintendent of Public Instruction is an elected position at the state level, responsible for distributing state support dollars to school districts and writing rules and regulations as required by legislative action. OSPI also acts as a liaison between school districts and the legislature.

Sales Tax

Although the Pioneer School District is exempt from paying property taxes, the District pays sales tax on all purchases, as required by law.

SARC

"Salary Related Cost" items such as salary, medical benefits, retirement, L&I, unemployment, and FICA.

Support Services

Non-teaching departments within the district, supporting the overall efficiency of the organization; i.e. Maintenance, Accounting, Purchasing, etc.

Tax Rate

The amount of tax stated in terms of a unit of the tax base; for example, \$1.2675 per thousand dollars of property assessed valuation

Tax Year

Calendar year from January 1 through December 31