

# **PULLMAN SCHOOL DISTRICT NO. 267**



**FY 2019/20 BUDGET**



This Budget Summary provides information on the 2019-20 Budget for Pullman School District. More detailed budget information is available in the formal budget, OSPI form F-195. Copies are available in the fiscal office if needed.

# Foundation of a School Budget

- **Class size (staffing)**
- **Program (course offerings, curriculum, support services, professional development)**
- **Infrastructure ( buildings and grounds, technology, support staff)**
- **Contractual obligations (collective bargaining agreements)**

## Recommended Budgets

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>Total Revenues</b>	\$37,490,493	\$614,125	\$6,265,000	\$21,100,000	\$288,816
Interfund Transfers In				\$200,000	\$500,000
<b>Subtotal</b>	\$37,490,493	\$614,125	\$6,265,000	\$21,300,000	\$788,816
<b>Total Expenditures</b>	\$37,761,384	\$533,932	\$6,226,994	\$29,204,500	\$775,000
Interfund Transfers Out	-\$700,000				
<b>Beginning Fund Balance</b>	\$7,046,825	\$293,828	\$2,697,010	\$8,219,751	\$517,556
Change In Fund Balance	-\$970,891	\$80,193	\$38,006	-\$7,904,500	\$13,816
<b>Ending Fund Balance</b>	\$6,075,934	\$374,021	\$2,735,016	\$315,251	\$531,372

# 2019-20 Enrollment & Staffing

Actual and Projected Average Enrollment (FTE)					
Grades	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Estimate 2019-20
Elementary (K-5)	1252	1371	1377	1317	1275
Middle (6-8)	620	602	644	684	700
High (9-12)	760	807	796	770	795
<b>Total K-12 Enrollment</b>	<b>2632</b>	<b>2780</b>	<b>2817</b>	<b>2771</b>	<b>2770</b>
<b>FTE Change from Prior Year</b>	<b>35</b>	<b>148</b>	<b>37</b>	<b>-46</b>	

Actual Average vs. Budgeted Enrollment					
Grades	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Estimate 2019-20
Actual K-12 Enrollment	2632	2780	2817	2771	
Budgeted FTE	2470	2740	2770	2845	2770
<b>Variance</b>	<b>162</b>	<b>40</b>	<b>47</b>	<b>-74</b>	

	Actual 2017-18	Budget 2018-19	Budget 2019-20
Instructional & Administrative Staff	176.124	193.473	<b>199.943</b>
Classified Staff	96.607	103.021	<b>111.270</b>
<b>Total FTE</b>	<b>272.731</b>	<b>296.494</b>	<b>311.213</b>

*FTE = Full-Time Equivalent*

## General Fund Budget

**The General Fund Budget of \$37.7 million provides for the school district's annual operations. Approximately 2827 students will be served by 199.94 instructional and administrative FTE employees and 111.27 classified FTE employees.**

**The proposed 2019-20 general fund revenue will increase \$2,143,207 over the 2018-19 general fund budget. Revenue assumptions are based on the F203 revenue report and expenditure levels are based on current year staffing levels. The majority of this increase is seen in the category of state revenue.**

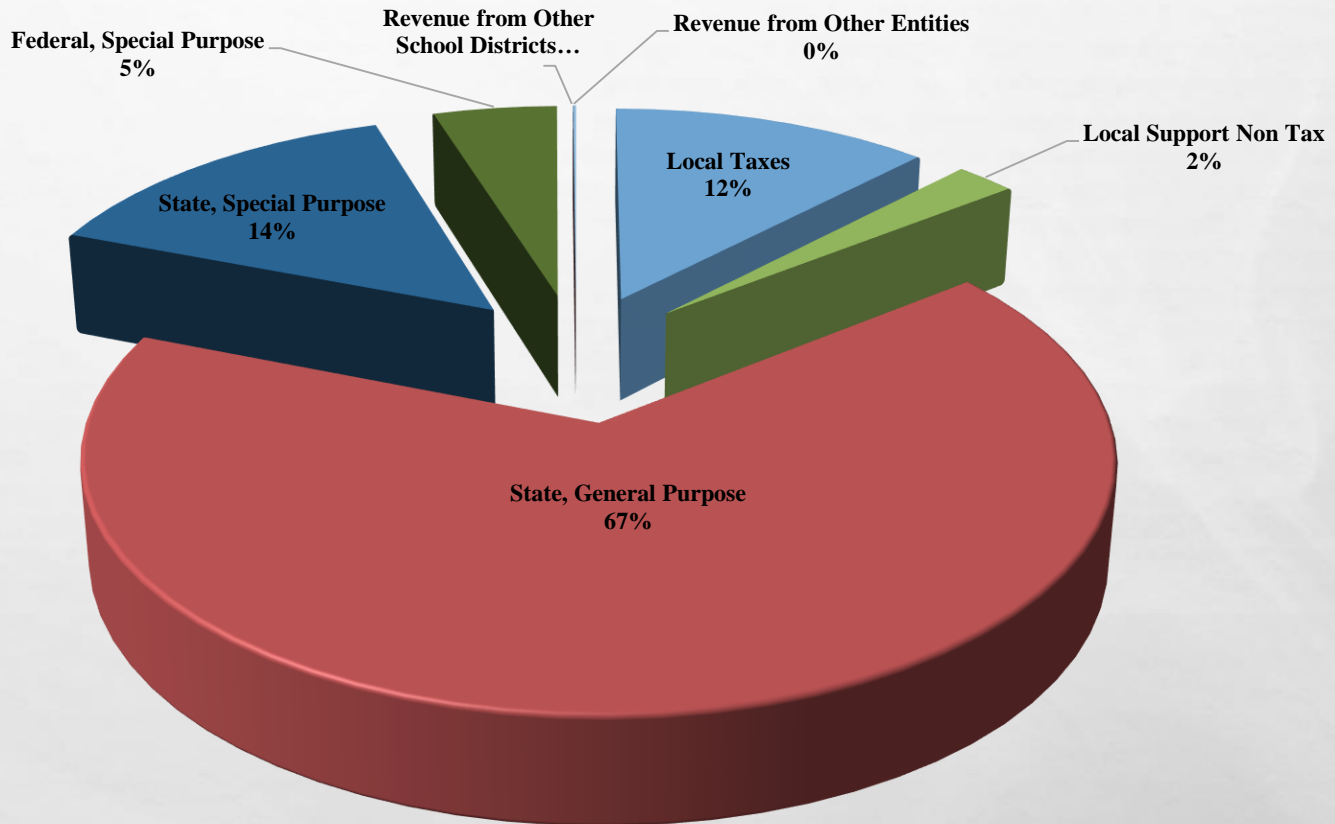
*FTE = Full-Time Equivalent*

## General Fund Revenues

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase/ (Decrease)
<b>1000 LOCAL TAXES</b>	\$ 5,348,118	\$ 4,090,777	\$ 4,564,239	\$ 473,462
2000 Local Support Non Tax	\$ 749,229	\$ 670,600	\$ 856,050	\$ 185,450
3000 State, General Purpose	\$ 20,119,670	\$ 24,398,016	\$ 24,902,252	\$ 504,236
4000 State, Special Purpose	\$ 4,271,042	\$ 4,560,953	\$ 5,352,423	\$ 791,470
5000 Federal, General Purpose	\$ -	\$ -	\$ -	\$ -
6000 Federal, Special Purpose	\$ 1,577,012	\$ 1,544,440	\$ 1,774,529	\$ 230,089
7000 Rev from Other School District	\$ 38,736	\$ 39,500	\$ -	\$ (39,500)
8000 Rev from Other Entities	\$ 36,552	\$ 43,000	\$ 41,000	\$ (2,000)
9000 Other Financing Sources	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$ 32,140,359</b>	<b>\$ 35,347,286</b>	<b>\$ 37,490,493</b>	<b>\$ 2,143,207</b>

*Refer to 'A Guide to Pullman Public Schools Budget' for an explanation of revenue sources*

# Where does the money come from?





# General Fund Expenditures by Program

		Actual 2017-18	Budget 2018-19	Budget 2019-20
00	Total Regular Instruction	\$ 16,031,428	\$ 20,298,828	\$ 21,156,518
20	Total Special Education	\$ 3,204,034	\$ 3,597,478	\$ 4,109,866
30	Vocational Education	\$ 1,352,311	\$ 1,513,154	\$ 1,533,627
50&60	Total Compensatory Education	\$ 1,311,846	\$ 1,399,804	\$ 1,717,215
70	Total Other Instructional Prog	\$ 63,846	\$ 85,366	\$ 88,165
90	Total Support Services	\$ 7,954,533	\$ 8,452,656	\$ 9,155,993
<b>GRAND TOTAL</b>		<b>\$ 29,917,998</b>	<b>\$ 35,347,286</b>	<b>\$ 37,761,384</b>

## Direct Classroom Support

- ✓ Teachers/Administration
- ✓ Instructional Assistants
- ✓ Guidance/Counseling/Psychologists
- ✓ Nurses
- ✓ Occupational & Physical Therapists
- ✓ Office Staff
- ✓ Athletics/Student Activities
- ✓ Classroom Supplies
- ✓ Learning Improvement Days
- ✓ Instructional Technology

## Indirect Classroom Support

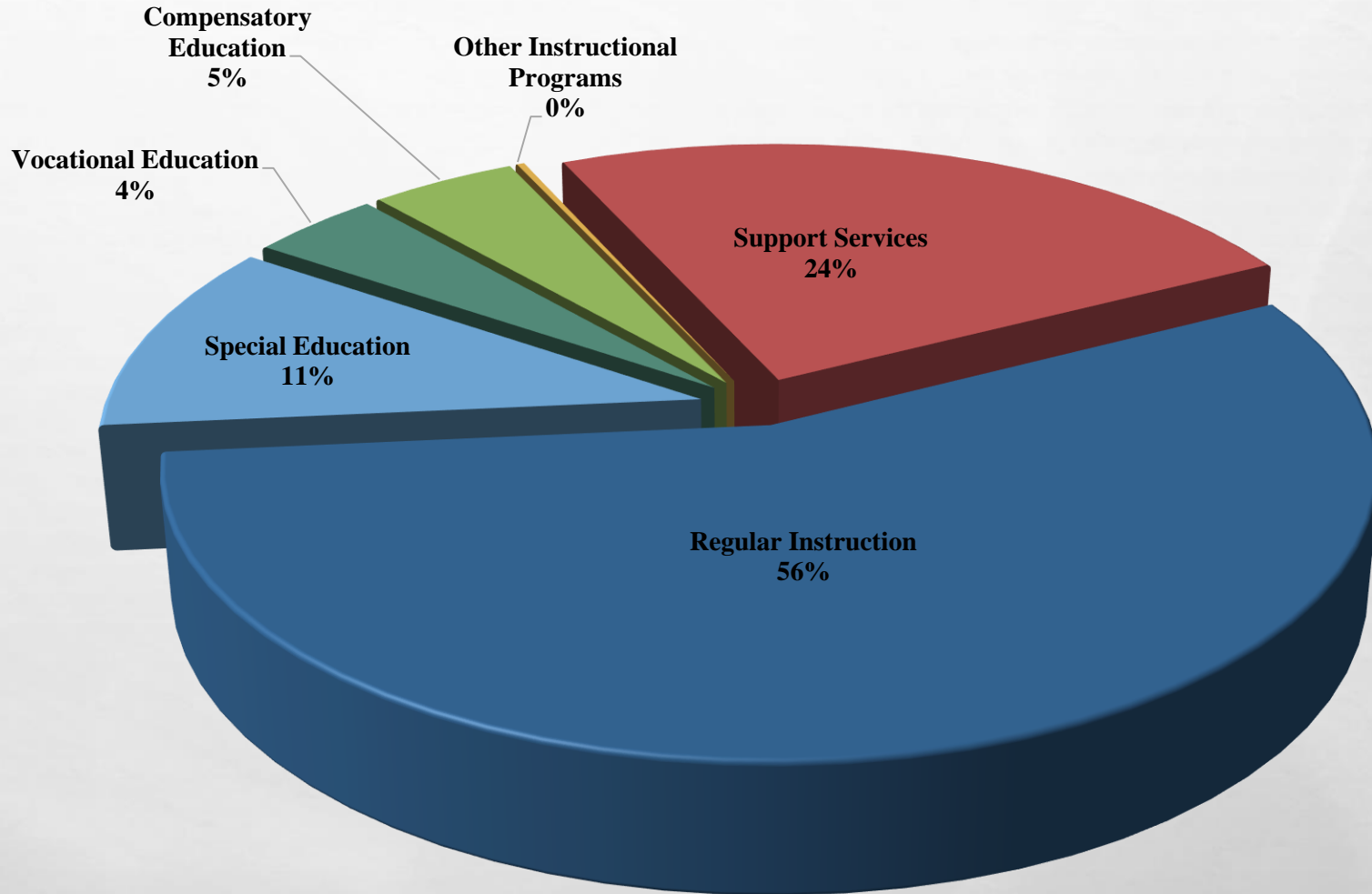
- ✓ Utilities
- ✓ Maintenance
- ✓ Custodians
- ✓ Curriculum & Instruction
- ✓ Professional Development
- ✓ Transportation
- ✓ Technology
- ✓ Food Service

## District Level Support

- ✓ Business Office
- ✓ Human Resources
- ✓ Superintendent's Office
- ✓ Curriculum & Instruction
- ✓ Board Expenses
- ✓ Insurance
- ✓ Risk Management

*Refer to 'A Guide to Pullman Public Schools Budget' for an explanation of program expenditures*

# Where is the money spent?



# 2019-20 MSOC DISCLOSURE

Combined 1191 MSOC from F-203	
Regular Instruction (Column A)	\$ 3,347,991
Grades 9-12 Additional (Column J)	\$ 141,224
<b>* Total MSOC Allocation</b>	<b>\$ 3,489,215</b>

** Objects of Expenditure from F-195	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$1,534,315	\$1,082,715	\$0	\$0	\$451,600
Object 7 - totals	\$2,761,348	\$628,748	\$0	\$0	\$2,132,600
Object 8 - totals	\$59,591	\$57,441	\$0	\$0	\$2,150
Object 9 - totals	\$165,000	\$120,000	\$0	\$0	\$45,000
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$4,520,254</b>				

<b>* Difference</b>	<b>(\$1,031,039)</b>
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\*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

\*\* To determine which expenditures to include in the calculation, reference the language below from the supplemental budget

*Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:*

*(ii) For the 2019-20 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.*

***MSOC = Materials, Supplies, and Operating Costs***

# Property Tax Levy Collection

Levy Amount	Collection Percent	Revenue Projection
<i>Fall 2019</i>		
\$3,402,951	42.00%	\$1,429,239
<i>Spring 2020</i>		
\$5,500,000	57.00%	\$3,135,000
<b>Total Estimated 2019-20 Levy Revenue</b>		<b>\$4,564,239</b>

*\*Collection percentage estimated at 99.0%*

	Levy Amount	Levy Year	Voter Approved Tax RPT	Actual/ Estimated RPT	
2019	\$5,500,000	1	\$2.70	\$2.42	
2020	\$5,500,000	2	\$2.75	\$2.38	
2021	\$5,300,000	3	\$2.69	\$2.25	+ \$200,000 Tech Levy
2022	\$5,300,000	4	\$2.63	\$2.20	+ \$200,000 Tech Levy

*RPT = Rates Per Thousand*

# Capital Projects Fund Summary

## CAPITAL PROJECTS FUND SUMMARY

	Actual 2017-18	Budget 2018-19	Budget 2019-20
<b>Beginning Fund Balance</b>	<b>\$23,319,432</b>	<b>\$7,268,586</b>	<b>\$8,219,751</b>
<b>Revenues</b>			
1000 Local Taxes	\$201,817	\$89,000	\$100,000
2000 Local Nontax Support	\$231,248	\$20,000	\$6,000,000
4000 State, Special Purpose	\$337,979	\$10,367,988	\$0
8000 Revenues from Other Entities	\$0	\$0	\$0
9000 Other Financing Sources	\$0	\$0	\$15,200,000
<b>Total Rev &amp; Other Financing Sources</b>	<b>\$771,044</b>	<b>\$10,476,988</b>	<b>\$21,300,000</b>
<b>Expenditures</b>			
10 Sites	\$335,399	\$2,100,000	\$1,000,000
20 Buildings	\$15,417,994	\$14,067,988	\$23,200,000
30 Equipment	\$163,934	\$980,000	\$5,000,000
50 Sale and Lease Expenditures	\$0	\$10,000	\$0
60 Bond Issuance Expenditures	\$0	\$4,500	\$4,500
<b>Total Expenditures</b>	<b>\$15,917,327</b>	<b>\$17,162,488</b>	<b>\$29,204,500</b>
<b>Ending Fund Balance</b>	<b>\$8,173,149</b>	<b>\$583,086</b>	<b>\$315,251</b>

## **2019-20 Projects**

- **Completion of Kamiak Elementary School**
- **Transportation Cooperative**
- **Lincoln Middle School expansion**
- **Pioneer Center renovation**

# Debt Service Fund Summary

## DEBT SERVICE FUND SUMMARY

		Actual 2017-18	Budget 2018-19	Budget 2019-20
<b>Beginning Fund Balance</b>		<b>\$2,386,029</b>	<b>\$2,515,008</b>	<b>\$2,697,010</b>
<b>Revenues</b>				
1000	Local Taxes	\$6,197,093	\$6,192,500	\$6,237,000
2000	Local Nontax Support	\$23,876	\$8,000	\$28,000
9000	Other Financing Sources	\$0	\$0	\$0
<b>Total Rev &amp; Other Financing Sources</b>		<b>\$6,220,969</b>	<b>\$6,200,500</b>	<b>\$6,265,000</b>
<b>Expenditures</b>				
	Matured Bond Expenditures	\$2,875,000	\$3,145,000	\$3,420,000
	Interest on Bonds	\$3,061,656	\$2,929,313	\$2,796,994
	UnderWriter's Fees	\$900	\$10,000	\$10,000
<b>Total Expenditures</b>		<b>\$5,937,556</b>	<b>\$6,084,313</b>	<b>\$6,226,994</b>
<b>Ending Fund Balance</b>		<b>\$2,669,442</b>	<b>\$2,631,195</b>	<b>\$2,735,016</b>

# Bond Summaries

Voter Approved General Obligation Bonds	Final Maturity	Par at Issuance	Outstanding	Call Date	Project
UTGOR Bonds, 2009	12/01/20	\$13,320,000	\$3,240,000	12/01/19	Lincoln Middle School
UTGO Bonds, 2013	12/01/32	\$49,930,000	\$47,415,000	06/01/23	PHS/Franklin Elementary
UTGO Bonds, 2016	12/01/32	\$20,450,000	\$20,385,000	06/01/26	Kamiak Elementary
<b>Total</b>		<b>\$83,700,000</b>	<b>\$71,040,000</b>		

## Voted Bonds

Budget Year	Principal	Interest
2019-20	\$3,420,000	\$2,796,994
2020-21	\$3,345,000	\$2,680,672
2021-22	\$3,570,000	\$2,552,925
2022-23	\$3,850,000	\$2,394,625
2023-24	\$4,140,000	\$2,223,825
2024-25	\$4,445,000	\$2,040,000
2025-26	\$4,765,000	\$1,842,475
2026-27	\$5,105,000	\$1,638,100
2027-28	\$5,445,000	\$1,427,100
2028-29	\$5,805,000	\$1,202,100
2029-30	\$6,180,000	\$962,400
2030-31	\$6,570,000	\$707,400
2031-32	\$6,985,000	\$436,300
2032-33	\$7,415,000	\$148,300
<b>Totals</b>	<b>\$71,040,000</b>	<b>\$23,053,216</b>

**UTGOR** = Unlimited Tax General Obligation (Refunded)

**UTGO** = Unlimited Tax General Obligation



# Associated Student Body Fund Summary

## ASSOCIATED STUDENT BODY FUND SUMMARY

	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
<b>Beginning Fund Balance</b>	<b>\$255,659</b>	<b>\$253,331</b>	<b>\$293,828</b>
<b>Revenues</b>			
1000 General Student Body	\$118,604	\$187,605	\$208,005
2000 Athletics	\$75,103	\$173,820	\$184,470
3000 Classes	\$10,296	\$23,000	\$20,000
4000 Clubs	\$152,715	\$204,120	\$193,150
6000 Private Moneys	\$3,810	\$8,000	\$8,500
<b>Total Revenues</b>	<b>\$360,528</b>	<b>\$596,545</b>	<b>\$614,125</b>
<b>Expenditures</b>			
1000 General Student Body	\$86,579	\$157,085	\$175,965
2000 Athletics	\$91,906	\$193,277	\$123,137
3000 Classes	\$5,754	\$17,740	\$16,740
4000 Clubs	\$136,646	\$209,555	\$206,590
6000 Private Moneys	\$4,046	\$8,000	\$11,500
<b>Total Expenditures</b>	<b>\$324,931</b>	<b>\$585,657</b>	<b>\$533,932</b>
<b>Ending Fund Balance</b>	<b>\$291,256</b>	<b>\$264,219</b>	<b>\$374,021</b>

# Transportation Vehicle Fund Summary

## TRANSPORTATION VEHICLE FUND SUMMARY

	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
<b>Beginning Fund Balance</b>	<b>\$371,373</b>	<b>\$350,000</b>	<b>\$517,556</b>
<b>Revenues</b>			
2000 Local Nontax Support	\$5,294	\$800	\$8,000
4300 Other State Agencies - Unassigned	\$0	\$140,000	\$175,000
4499 Reimbursement Depreciation	\$102,017	\$101,118	\$105,816
9000 Other Financing Sources	\$0	\$0	\$500,000
<b>Total Rev &amp; Other Financing Sources</b>	<b>\$107,311</b>	<b>\$241,918</b>	<b>\$788,816</b>
9900 <b>Transfers In</b>	\$0	\$400,000	\$0
<b>Total Transfers In</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$0</b>
<b>Expenditures</b>			
33 Equipment Purchases	\$0	\$600,000	\$725,000
34 Equipment Major Repair	\$19,718	\$50,000	\$50,000
<b>Total Expenditures</b>	<b>\$19,718</b>	<b>\$650,000</b>	<b>\$775,000</b>
<b>Ending Fund Balance</b>	<b>\$458,966</b>	<b>\$341,918</b>	<b>\$531,372</b>

*The district anticipates purchasing five new buses in 2019-20*

# **4 YEAR ENROLLMENT & BUDGET PROJECTION**

**2019-20 THROUGH 2022-23**



# Four Year Enrollment Projection

## ENROLLMENT AND STAFF COUNTS

### A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
Kindergarten	220.00	220.00	220.00	220.00
Grade 1	219.00	220.00	220.00	220.00
Grade 2	230.00	219.00	220.00	220.00
Grade 3	210.00	230.00	219.00	220.00
Grade 4	202.00	210.00	230.00	219.00
Grade 5	194.00	202.00	210.00	230.00
Grade 6	235.00	194.00	202.00	210.00
Grade 7	240.00	235.00	194.00	202.00
Grade 8	225.00	240.00	235.00	194.00
Grade 9	207.00	225.00	240.00	235.00
Grade 10	196.00	207.00	225.00	240.00
Grade 11 (excluding Running Start	197.00	196.00	207.00	225.00
Grade 12 (excluding Running Start	195.00	197.00	196.00	207.00
<b>SUBTOTAL</b>	<b>2770.00</b>	<b>2795.00</b>	<b>2818.00</b>	<b>2842.00</b>
Running Start	40.17	41.00	41.41	41.82
Dropout Engagement Enrollment				
ALE Enrollment	2.27	2.29	2.31	2.33
<b>TOTAL K-12</b>	<b>2812.44</b>	<b>2838.29</b>	<b>2861.72</b>	<b>2886.15</b>

### B. STAFF COUNTS (calculate to three decimal places)

General FTE Certificated Employees	199.943	199.943	199.943	199.943
General FTE Classified Employees	111.270	111.270	111.270	111.270

*FTE = Full-Time Equivalent*

# General Fund Four Year Projection

SUMMARY OF GENERAL FUND BUDGET				
REVENUES AND OTHER FINANCING SOURCES				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
1000   Local Taxes	\$ 4,564,239	\$ 5,331,000	\$ 5,247,000	\$ 5,247,000
2000   Local Nontax Support	\$ 856,050	\$ 864,611	\$ 873,257	\$ 881,989
3000   State General Purpose	\$ 24,902,252	\$ 25,400,297	\$ 25,956,099	\$ 26,594,059
4000   State Special Purpose	\$ 5,352,423	\$ 5,403,538	\$ 5,418,553	\$ 5,434,614
5000   Federal General Purpose	\$ -	\$ -	\$ -	\$ -
6000   Federal Special Purpose	\$ 1,774,529	\$ 1,792,274	\$ 1,810,197	\$ 1,828,299
7000   Revenues from Other School Districts	\$ -	\$ -	\$ -	\$ -
8000   Revenues from Other Entities	\$ 41,000	\$ 41,410	\$ 41,824	\$ 42,242
9000   Other Financing Sources	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 37,490,493</b>	<b>\$ 38,833,130</b>	<b>\$ 39,346,930</b>	<b>\$ 40,028,204</b>
EXPENDITURES				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
00   Regular Instruction	\$ 21,156,518	\$ 21,894,175	\$ 22,494,927	\$ 23,118,581
10   Federal Stimulus	\$ -	\$ -	\$ -	\$ -
20   Special Education Instruction	\$ 4,109,866	\$ 4,356,706	\$ 4,467,156	\$ 4,581,743
30   Vocational Education Instruction	\$ 1,533,627	\$ 1,573,508	\$ 1,614,587	\$ 1,657,196
40   Skill Center Instruction	\$ -	\$ -	\$ -	\$ -
50 and 60   Compensatory Education Instruction	\$ 1,717,215	\$ 1,853,417	\$ 1,896,083	\$ 1,940,351
70   Other Instructional Programs	\$ 88,165	\$ 89,715	\$ 91,306	\$ 92,947
80   Community Services	\$ -	\$ -	\$ -	\$ -
90   Support Services	\$ 9,155,993	\$ 9,493,863	\$ 9,691,512	\$ 9,895,875
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,761,384</b>	<b>\$ 39,261,385</b>	<b>\$ 40,255,571</b>	<b>\$ 41,286,693</b>
OTHER FINANCING USES - TRANSFERS OUT (GL 536)	\$ 700,000	\$ -	\$ -	\$ -
OTHER FINANCING USES - (GL 535)	\$ -	\$ -	\$ -	\$ -
<b>(UNDER) AND OTHER FINANCING USES</b>	<b>\$ (970,891)</b>	<b>\$ (428,255)</b>	<b>\$ (908,642)</b>	<b>\$ (1,258,490)</b>
BEGINNING FUND BALANCE				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 821 Restricted for Carryover of Restricted Revenues				
GL 825 Restricted for Skill Center				
GL 828 Restricted for Carryover of Food Service Revenue				
GL 830 Restricted for Debt Service				
GL 835 Restricted for Arbitrage Rebate				
GL 840 Nonspendable Fund Balance Inventory & Prepaid Items	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000
GL 870 Committed to Other Purposes				
GL 884 Assigned to Other Capital Projects				
GL 888 Assigned to Other Purposes				
GL 890 Unassigned Fund Balance	\$ 4,354,528	\$ 3,383,637	\$ 2,850,382	\$ 1,872,147
GL 891 Unassigned to Minimum Fund Balance Policy	\$ 2,643,297	\$ 2,643,297	\$ 2,748,297	\$ 2,817,890
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 7,046,825</b>	<b>\$ 6,075,934</b>	<b>\$ 5,647,679</b>	<b>\$ 4,739,037</b>
ENDING FUND BALANCE				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 821 Restricted for Carryover of Restricted Revenues				
GL 825 Restricted for Skill Center				
GL 828 Restricted for Carryover of Food Service Revenue				
GL 830 Restricted for Debt Service				
GL 835 Restricted for Arbitrage Rebate				
GL 840 Nonspendable Fund Balance Inventory & Prepaid Items	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000
GL 870 Committed to Other Purposes				
GL 884 Assigned to Other Capital Projects				
GL 888 Assigned to Other Purposes				
GL 890 Unassigned Fund Balance	\$ 3,383,637	\$ 2,850,382	\$ 1,872,147	\$ 541,479
GL 891 Unassigned to Minimum Fund Balance Policy	\$ 2,643,297	\$ 2,748,297	\$ 2,817,890	\$ 2,890,069
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 6,075,934</b>	<b>\$ 5,647,679</b>	<b>\$ 4,739,037</b>	<b>\$ 3,480,547</b>

*General Fund has a 7% ending fund balance as required by board policy 6000.*

*Information is based on the district's budget assumptions. Projections are subject to change as new legislative changes become available or other unforeseen events.*

# Capital Projects Fund Four Year Projection

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
1000   Local Taxes	\$ -	\$ 114,000	\$ 198,000	\$ 198,000
2000   Local Nontax Support	\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000
3000   State General Purpose	\$ -			
4000   State Special Purpose	\$ 6,000,000			
5000   Federal General Purpose	\$ -			
6000   Federal Special Purpose	\$ -			
7000   Revenues from Other School Districts	\$ -			
8000   Revenues from Other Entities	\$ -			
9000   Other Financing Sources	\$ 15,200,000			
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 21,300,000</b>	<b>\$ 134,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>

### EXPENDITURES

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
10   Sites	\$ 1,000,000			
20   Buildings	\$ 23,200,000	\$ 20,000	\$ 20,000	\$ 20,000
30   Equipment	\$ 5,000,000	\$ 114,000	\$ 198,000	\$ 198,000
40   Energy	\$ -			
50   Sales and Lease Expenditures	\$ -			
60   Bond Issuance Expenditures	\$ 4,500			
90   Debt Expenditures	\$ -			
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,204,500</b>	<b>\$ 134,000</b>	<b>\$ 218,000</b>	<b>\$ 218,000</b>
OTHER FINANCING USES - TRANSFERS OUT (GL 536)	\$ -			
OTHER FINANCING USES - (GL 535)	\$ -			
<b>FINANCING USES</b>	<b>\$ (7,904,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### BEGINNING FUND BALANCE

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 825 Restricted for Skill Center				
GL 830 Restricted for Debt Service				
GL 835 Restricted for Arbitrage Rebate				
GL 840 Non-Spendable Fund Balance - Inventory & Prepaid Items				
GL 850 Restricted for Uninsured Risks				
GL 861 Restricted for Bond Proceeds	\$ 7,612,676			
GL 862 Restricted for Levy Proceeds		\$ 114,000	\$ 198,000	\$ 198,000
GL 863 Restricted from State Proceeds				
GL 869 Restricted from Undistributed Proceeds				
GL 870 Committed to Other Purposes				
GL 889 Assinged to Fund Purposes	\$ 607,075	\$ 201,251	\$ 117,251	\$ 117,251
GL 890 Unassigned Fund Balance				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 8,219,751</b>	<b>\$ 315,251</b>	<b>\$ 315,251</b>	<b>\$ 315,251</b>

### ENDING FUND BALANCE

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 825 Restricted for Skill Center				
GL 861 Restricted From Bond Proceeds	\$ -			
GL 862 Committed from Levy Proceeds	\$ -			
GL 863 Restricted from State Proceeds	\$ -			
GL 869 Restricted from Undistributed Proceeds				
GL 870 Committed to Other Purposes				
GL 889 Assinged to Fund Purposes	\$ 315,251	\$ 315,251	\$ 315,251	\$ 315,251
GL 890 Unassigned Fund Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 315,251</b>	<b>\$ 315,251</b>	<b>\$ 315,251</b>	<b>\$ 315,251</b>

# Debt Service Fund Four Year Projection

## SUMMARY OF DEBT SERVICE BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
1000   Local Taxes	\$ 6,237,000	\$ 6,237,000	\$ 6,237,000	\$ 6,435,000
2000   Local Nontax Support	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
3000   State General Purpose	\$ -			
5000   Federal General Purpose	\$ -			
9000   Other Financing Sources	\$ -			
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 6,265,000</b>	<b>\$ 6,265,000</b>	<b>\$ 6,265,000</b>	<b>\$ 6,463,000</b>

### EXPENDITURES

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
Matured Bond Expenditures	\$ 3,420,000	\$ 3,345,000	\$ 3,570,000	\$ 3,850,000
Interest on Bonds	\$ 2,796,994	\$ 2,680,672	\$ 2,552,925	\$ 2,394,625
Interfund Loan Interest	\$ -			
Bond Transfer Fees	\$ -			
Arbitrage Rebate	\$ -			
UnderWriter's Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,226,994</b>	<b>\$ 6,035,672</b>	<b>\$ 6,132,925</b>	<b>\$ 6,254,625</b>
OTHER FINANCING USES - TRANSFERS OUT (GL 536)	\$ -			
OTHER FINANCING USES - (GL 535)	\$ -			
<b>OTHER FINANCING USES</b>	<b>\$ 38,006</b>	<b>\$ 229,328</b>	<b>\$ 132,075</b>	<b>\$ 208,375</b>

### BEGINNING FUND BALANCE

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 830 Restricted for Debt Service	\$ 2,697,010	\$ 2,735,016	\$ 2,964,344	\$ 3,096,419
GL 835 Restricted for Arbitrage Rebate				
GL 870 Committed to Other Purposes				
GL 889 Assigned to Fund Purposes				
GL 890 Unassigned Fund Balance				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 2,697,010</b>	<b>\$ 2,735,016</b>	<b>\$ 2,964,344</b>	<b>\$ 3,096,419</b>

### ENDING FUND BALANCE

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 830 Restricted for Debt Service	\$ 2,697,010	\$ 2,735,016	\$ 2,964,344	\$ 3,096,419
GL 835 Restricted for Arbitrage Rebate				
GL 870 Committed to Other Purposes				
GL 872 Committed to Economic Stabilization				
GL 875 Assigned to Contingencies				
GL 889 Assigned to Purposes	\$ 38,006	\$ 229,328	\$ 132,075	\$ 208,375
GL 890 Unassigned Fund Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 2,735,016</b>	<b>\$ 2,964,344</b>	<b>\$ 3,096,419</b>	<b>\$ 3,304,794</b>

# ASB Fund Four Year Projection

## SUMMARY OF ASB BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
100   General Student Body	\$ 208,005	\$ 210,085	\$ 212,186	\$ 214,308
200   Athletics	\$ 184,470	\$ 186,315	\$ 188,178	\$ 190,060
300   Classes	\$ 20,000	\$ 20,100	\$ 20,201	\$ 20,302
400   Clubs	\$ 193,150	\$ 195,082	\$ 197,032	\$ 199,003
600   Private Monies	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
<b>TOTAL REVENUE</b>	<b>\$ 614,125</b>	<b>\$ 620,081</b>	<b>\$ 626,097</b>	<b>\$ 632,172</b>

### EXPENDITURES

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
100   General Student Body	\$ 175,965	\$ 177,725	\$ 179,502	\$ 181,297
200   Athletics	\$ 123,137	\$ 124,368	\$ 125,612	\$ 126,868
300   Classes	\$ 16,740	\$ 16,824	\$ 16,908	\$ 16,992
400   Clubs	\$ 206,590	\$ 208,656	\$ 210,742	\$ 212,850
600   Private Monies	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 533,932</b>	<b>\$ 539,073</b>	<b>\$ 544,264</b>	<b>\$ 549,507</b>

<b>(UNDER) AND OTHER FINANCING USES</b>	<b>\$ 80,193</b>	<b>\$ 81,009</b>	<b>\$ 81,832</b>	<b>\$ 82,664</b>
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### BEGINNING FUND BALANCE

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items	\$ -			
GL 819 Restricted for Fund Purposes	\$ 293,828	\$ 374,021	\$ 455,030	\$ 536,862
GL 840 Nonspendable Fund Balance Inventory & Prepaid Items	\$ -			
GL 850 Restricted for Uninsured Risks	\$ -			
GL 870 Committed to Other Purposes	\$ -			
GL 889 Assigned to Fund Purposes	\$ -			
GL 890 Unassigned Fund Balance	\$ -			
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 293,828</b>	<b>\$ 374,021</b>	<b>\$ 455,030</b>	<b>\$ 536,862</b>

### ENDING FUND BALANCE

Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 819 Restricted for Fund Purposes	\$ 374,021	\$ 455,030	\$ 536,862	\$ 619,526
GL 840 Nonspendable Fund Balance Inventory & Prepaid Items	\$ -			
GL 850 Restricted for Uninsured Risks	\$ -			
GL 870 Committed to Other Purposes	\$ -			
GL 889 Assigned to Fund Purposes	\$ -			
GL 890 Unassigned Fund Balance	\$ -			
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 374,021</b>	<b>\$ 455,030</b>	<b>\$ 536,862</b>	<b>\$ 619,526</b>



# Transportation Vehicle Fund Four Year Projection

SUMMARY OF TVF BUDGET				
REVENUES AND OTHER FINANCING SOURCES				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
1100   Local Property Tax				
2200   Sales of Goods, Supplies, and Services, Unassigned				
2300   Investment Earnings	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
2800   Insurance Recoveries				
2900   Local Support Nontax, Unassigned				
4100   Special Purpose - Unassigned				
4300   Other State Agencies - Unassigned	\$ 175,000	\$ -		
4499   Transportation Reimbursement Depreciation	\$ 105,816	\$ 105,816	\$ 105,816	\$ 105,816
6100   Special Purpose - OSPI Unassigned				
6200   Direct Special Purpose Grants				
6300   Federal Grants Through Other Entities - Unassigned				
9100   Sales of Bonds				
9300   Sale of Equipment				
9400   Compensated Loss of Fixed Assets				
9500   Long-Term Financing				
9900 TRANSFERS IN (from the General Fund)	\$ 500,000	\$ -		
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 788,816</b>	<b>\$ 113,816</b>	<b>\$ 113,816</b>	<b>\$ 113,816</b>
EXPENDITURES				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
33 Transportation Equipment Purchases	\$ 725,000	\$ 140,000	\$ 140,000	\$ 140,000
34 Transportation Equipment Major Repair	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000
61 Bond/Levy Issue and/or Election	\$ -			
91 Principal	\$ -			
92 Interest	\$ -			
93 Arbitrage Rebate	\$ -			
<b>TOTAL EXPENDITURES</b>	<b>\$ 775,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>
OTHER FINANCING USES - TRANSFERS OUT (GL 536)	\$ -			
OTHER FINANCING USES - (GL 535)	\$ -			
<b>OTHER FINANCING USES</b>	<b>\$ 13,816</b>	<b>\$ (56,184)</b>	<b>\$ (56,184)</b>	<b>\$ (56,184)</b>
BEGINNING FUND BALANCE				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 819 Restricted for Fund Purposes	\$ 517,556	\$ 531,372	\$ 475,188	\$ 419,004
GL 830 Restricted for Debt Service				
GL 870 Committed to Other Purposes				
GL 889 Assigned to Fund Purposes				
GL 890 Unassigned Fund Balance				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 517,556</b>	<b>\$ 531,372</b>	<b>\$ 475,188</b>	<b>\$ 419,004</b>
ENDING FUND BALANCE				
Description	2019 - 2020 Forecast	2020 - 2021 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 819 Restricted for Fund Purposes	\$ 531,372	\$ 475,188	\$ 419,004	\$ 362,820
GL 830 Restricted for Debt Service				
GL 870 Committed to Other Purposes				
GL 889 Assigned to Fund Purposes				
GL 890 Unassigned Fund Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 531,372</b>	<b>\$ 475,188</b>	<b>\$ 419,004</b>	<b>\$ 362,820</b>

# General Fund Four Year Levy & LEA Projections

*LEA replacing levy dollars is only swapping dollars, but with different restrictions. Levy, LEA, and donations can only be used on enrichment activities in 2019-20.*



	Voter Approved Levy Amount	Maximum Levy Collection Based on \$1.50 - \$2.50 per \$1,000 of Assessed Value	Anticipated State Local Effort Assistance (LEA) to Offset Levy	Additional Revenue
2019-20	\$5,500,000	\$4,564,239	\$923,445	<b>(\$12,316)</b>
2020-21	\$5,500,000	\$5,331,000	\$995,158	\$826,158
2021-22	\$5,300,000	\$5,247,000	\$1,064,327	\$1,011,327
2022-23	\$5,300,000	\$5,247,000	\$1,135,074	\$1,082,074
			<b>TOTAL</b>	<b>\$2,907,243</b>

*LEA = Local Effort Assistance*

# Questions?

