

**Highline School District (2018-2019 Budget)****ENROLLMENT AND STAFF COUNTS****A. FTE ENROLLMENT COUNTS (calculate to two decimal places)**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1. Kindergarten /2	1,533.00	1,579.00	1,583.00	1,616.00
2. Grade 1	1,478.00	1,538.00	1,586.00	1,587.00
3. Grade 2	1,511.00	1,479.00	1,544.00	1,596.00
4. Grade 3	1,493.00	1,508.00	1,484.00	1,551.00
5. Grade 4	1,551.00	1,484.00	1,509.00	1,483.00
6. Grade 5	1,563.00	1,481.00	1,424.00	1,457.00
7. Grade 6	1,417.00	1,516.00	1,445.00	1,388.00
8. Grade 7	1,341.00	1,347.00	1,450.00	1,380.00
9. Grade 8	1,306.00	1,351.00	1,383.00	1,487.00
10. Grade 9	1,316.00	1,372.00	1,446.00	1,455.00
11. Grade 10	1,319.00	1,230.00	1,291.00	1,355.00
12. Grade 11 (excluding Running Start)	1,266.00	1,141.00	1,065.00	1,121.00
13. Grade 12 (excluding Running Start)	1,343.00	1,316.00	1,191.00	1,097.00
14. SUBTOTAL	18,437.00	18,342.00	18,401.00	18,573.00
15. Running Start	454.00	454.00	460.00	490.00
16. Dropout Reengagement Enrollment	380.00	380.00	390.00	400.00
17. ALE Enrollment	40.00	40.00	45.00	50.00
18. TOTAL K-12	19,311.00	19,216.00	19,296.00	19,513.00

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

1. General Fund FTE Certificated Employees /4	1,450.450	1,441.981	1,446.619	1,460.142
2. General Fund FTE Classified Employees /4	963.776	958.808	961.892	970.883

**SUMMARY OF GENERAL FUND BUDGET****REVENUES AND OTHER FINANCING SOURCES**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes	43,683,517	31,577,599	33,558,837	35,575,367
2000   Local Nontax Support	18,887,314	10,254,489	10,254,489	10,254,489
3000   State, General Purpose	178,639,878	182,002,958	187,211,014	191,734,774
4000   State, Special Purpose	58,842,353	59,351,849	59,851,849	60,101,849
5000   Federal, General Purpose	15,000	15,000	15,000	15,000
6000   Federal, Special Purpose	22,907,392	21,117,082	19,902,850	18,758,436
7000   Revenues from Other School Districts	700,000	700,000	700,000	700,000
8000   Revenues from Other Entities	1,684,800	993,639	993,639	993,639
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>325,360,254</b>	<b>306,012,616</b>	<b>312,487,678</b>	<b>318,133,554</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	170,310,086	175,855,079	176,691,266	177,348,648
10   Federal Stimulus				
20   Special Education Instruction	39,663,761	40,460,417	41,087,349	41,457,383
30   Vocational Education Instruction	8,330,763	8,788,928	8,315,591	8,393,319
40   Skill Center Instruction	3,353,708	3,636,316	3,347,048	3,378,334
50 and 60   Compensatory Education Instruction	31,941,925	32,772,792	32,374,994	32,172,940
70   Other Instructional Programs	1,894,575	1,984,843	1,890,906	1,908,581
80   Community Services	1,061,696	1,156,211	1,059,608	1,069,513
90   Support Services	51,638,744	52,358,030	51,523,232	51,504,836
<b>B. TOTAL EXPENDITURES</b>	<b>308,195,258</b>	<b>317,012,616</b>	<b>316,289,994</b>	<b>317,233,554</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>				
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>				
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)</b>	<b>17,164,996</b>	<b>-11,000,000</b>	<b>-3,802,316</b>	<b>900,000</b>

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	400,000	450,000	400,000	400,000

G.L.825 Restricted for Skill Center	125,000	475,000	100,000	100,000
G.L.828 Restricted for Carryover of Food Service Revenue	910,000	910,000	500,000	300,000
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	496,000	565,000	615,000	580,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks	400,000	400,000	400,000	400,000
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes	1,352,000	18,852,000	7,852,000	1,352,000
G.L.890 Unassigned Fund Balance	10,677,000	9,872,996	10,551,475	10,873,220
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	14,360,000	31,524,996	20,418,475	14,005,220

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	450,000	400,000	400,000	400,000
G.L.825 Restricted for Skill Center	475,000	100,000	100,000	100,000
G.L.828 Restricted for Carryover of Food Service Revenue	910,000	500,000	300,000	300,000
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	565,000	600,000	650,000	700,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks	400,000	400,000	400,000	400,000
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				

G.L.888 Assigned to Other Purposes	18,852,000	7,852,000	1,352,000	1,352,000
G.L.890 Unassigned Fund Balance	9,872,996	10,551,475	10,873,220	11,005,231
G.L.891 Unassigned to Minimum Fund Balance Policy				
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>31,524,996</b>	<b>20,524,996</b>	<b>16,616,159</b>	<b>14,905,220</b>

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
100   General Student Body	483,683	485,000	485,000	500,000
200   Athletics	141,101	145,000	145,000	150,000
300   Classes	43,193	44,000	44,000	45,000
400   Clubs	345,982	350,000	350,000	375,000
600   Private Moneys	53,001	50,000	50,000	50,000
<b>A. TOTAL REVENUES</b>	<b>1,066,960</b>	<b>1,074,000</b>	<b>1,074,000</b>	<b>1,120,000</b>

### EXPENDITURES

100   General Student Body	352,346	355,000	360,000	375,000
200   Athletics	230,489	235,000	235,000	250,000
300   Classes	41,977	42,000	42,000	45,000
400   Clubs	374,224	375,000	375,000	390,000
600   Private Moneys	60,710	60,000	60,000	60,000
<b>B. TOTAL EXPENDITURES</b>	<b>1,059,746</b>	<b>1,067,000</b>	<b>1,072,000</b>	<b>1,120,000</b>

<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>7,214</b>	<b>7,000</b>	<b>2,000</b>	<b>0</b>
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### BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	609,674	616,888	623,888	625,888
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				

G.L.890 Unassigned Fund Balance				
<b>D. TOTAL BEGINNING FUND BALANCE</b>	609,674	616,888	623,888	625,888
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	616,888	623,888	625,888	625,888
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	616,888	623,888	625,888	625,888

## SUMMARY OF DEBT SERVICE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes	50,128,795	51,000,000	53,166,667	55,283,333
2000   Local Nontax Support				
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	50,128,795	51,000,000	53,166,667	55,283,333

### EXPENDITURES

Matured Bond Expenditures	20,485,000	18,085,000	19,880,000	32,475,000
Interest on Bonds	18,633,525	17,740,550	16,881,450	15,953,775
Interfund Loan Interest				
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate				
UnderWriter's Fees				
<b>B. TOTAL EXPENDITURES</b>	39,128,525	35,835,550	36,771,450	48,438,775

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)

D. OTHER FINANCING USES (G.L.535)

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	11,000,270	15,164,450	16,395,217	6,844,558
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**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	15,280,000	26,280,270	41,444,720	57,839,937
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G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	15,280,000	26,280,270	41,444,720	57,839,937
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**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	26,280,270	41,444,720	57,839,937	64,684,495
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G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	26,280,270	41,444,720	57,839,937	64,684,495
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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET****REVENUES AND OTHER FINANCING SOURCES**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes				
2000   Local Nontax Support				
3000   State, General Purpose				
4000   State, Special Purpose	2,900,000			
5000   Federal, General Purpose				
6000   Federal, Special Purpose				

7000   Revenues from Other School Districts				
8000   Revenues from Other Entities				
9000   Other Financing Sources	64,350,000			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	67,250,000	0	0	0
<b>EXPENDITURES</b>				
10   Sites	675,000			
20   Buildings	202,182,507	95,340,000	38,910,000	7,370,000
30   Equipment	1,380,000			
40   Energy	750,000			
50   Sales and Lease Expenditures				
60   Bond Issuance Expenditures				
90   Debt Expenditures				
B. TOTAL EXPENDITURES	204,987,507	95,340,000	38,910,000	7,370,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	-137,737,507	-95,340,000	-38,910,000	-7,370,000

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items	
G.L.825 Restricted for Skill Center	
G.L.830 Restricted for Debt Service	
G.L.835 Restricted for Arbitrage Rebate	
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	
G.L.850 Restricted for Uninsured Risks	
G.L.861 Restricted from Bond Proceeds	85,016,112
G.L.862 Committed from Levy Proceeds	
G.L.863 Restricted from State Proceeds	
G.L.864 Restricted from Federal Proceeds	
G.L.865 Restricted from Other Proceeds	1,467,911
G.L.866 Restricted from Impact Fee Proceeds	

G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	30,000,000	45,774,694		
G.L.890 Unassigned Fund Balance	67,028,178			
F. TOTAL BEGINNING FUND BALANCE	183,512,201	45,774,694	0	0

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	45,774,694			
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	45,774,694	-49,565,306	-38,910,000	-7,370,000

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

**REVENUES AND OTHER FINANCING SOURCES**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1100   Local Property Tax				



1300   Sale of Tax Title Property				
1400   Local in lieu of Taxes				
1500   Timber Excise Tax				
1600   County-Administered Forests				
1900   Other Local Taxes				
2200   Sales of Goods, Supplies, and Services, Unassigned				
2300   Investment Earnings	3,000	3,000	3,000	3,000
2500   Gifts and Donations				
2600   Fines and Damages				
2700   Rentals and Leases				
2800   Insurance Recoveries				
2900   Local Support Nontax, Unassigned				
3600   State Forests				
4100   Special Purpose-Unassigned				
4300   Other State Agencies-Unassigned				
4499   Transportation Reimbursement Depreciation	672,895	674,000	680,000	685,000
5200   General Purposes Direct Federal Grants-Unassigned				
5300   Impact Aid, Maintenance and Operation				
5400   Federal in lieu of Taxes				
5600   Qualified Bond Interest Credit-Federal				
6100   Special Purpose-OSPI Unassigned				
6200   Direct Special Purpose Grants				
6300   Federal Grants Through Other Entities-Unassigned				
8100   Governmental Entities				
8500   NonFederal ESD				
9100   Sale of Bonds				
9300   Sale of Equipment				
9400   Compensated Loss of Fixed Assets				
9500   Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				

B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	675,895	677,000	683,000	688,000
<b>EXPENDITURES</b>				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	800,000	500,000	800,000	800,000
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84				
92 Interest 1/ - formerly Act. 83				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	800,000	500,000	800,000	800,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-124,105	177,000	-117,000	-112,000

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,289,000	1,164,895	1,341,895	1,224,895
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	1,289,000	1,164,895	1,341,895	1,224,895

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,164,895	1,341,895	1,224,895	1,112,895
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,164,895	1,341,895	1,224,895	1,112,895
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