

Highline School District (2019-2020 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1. Kindergarten /2	1,446.00	1,449.00	1,463.00	1,454.00
2. Grade 1	1,415.00	1,416.00	1,419.00	1,437.00
3. Grade 2	1,396.00	1,378.00	1,372.00	1,386.00
4. Grade 3	1,396.00	1,362.00	1,341.00	1,340.00
5. Grade 4	1,405.00	1,362.00	1,321.00	1,307.00
6. Grade 5	1,449.00	1,329.00	1,284.00	1,250.00
7. Grade 6	1,449.00	1,374.00	1,255.00	1,156.00
8. Grade 7	1,281.00	1,374.00	1,296.00	1,134.00
9. Grade 8	1,245.00	1,275.00	1,359.00	1,237.00
10. Grade 9	1,309.00	1,313.00	1,336.00	1,433.00
11. Grade 10	1,287.00	1,275.00	1,220.00	1,258.00
12. Grade 11 (excluding Running Start)	1,112.00	1,100.00	1,065.00	1,139.00
13. Grade 12 (excluding Running Start)	1,248.00	1,135.00	1,112.00	1,125.00
14. SUBTOTAL	17,438.00	17,142.00	16,843.00	16,656.00
15. Running Start	485.00	590.00	595.00	600.00
16. Dropout Reengagement Enrollment	310.00	310.00	300.00	300.00
17. ALE Enrollment	40.00	40.00	45.00	45.00
18. TOTAL K-12	18,273.00	18,082.00	17,783.00	17,601.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	1,430.730	1,408.036	1,384.753	1,370.581
2. General Fund FTE Classified Employees /4	1,052.771	1,036.099	1,018.966	1,008.538

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	40,298,953	48,414,651	50,027,370	50,883,894
2000 Local Nontax Support	14,682,377	14,465,600	14,226,400	14,080,800
3000 State, General Purpose	175,680,773	176,358,086	176,906,351	178,596,643
4000 State, Special Purpose	65,468,880	65,714,689	65,920,606	66,550,861
5000 Federal, General Purpose	15,000	15,000	15,000	15,000
6000 Federal, Special Purpose	23,519,348	23,609,775	23,683,756	23,910,192
7000 Revenues from Other School Districts	575,000	575,000	575,000	575,000
8000 Revenues from Other Entities	1,583,644	1,500,000	1,500,000	1,500,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	321,823,975	330,652,801	332,854,483	336,112,390

EXPENDITURES

00 Regular Instruction	174,354,709	178,868,693	181,432,312	180,554,975
10 Federal Stimulus				
20 Special Education Instruction	46,667,327	47,846,752	48,996,680	49,465,128
30 Vocational Education Instruction	6,753,483	6,779,449	6,800,692	6,865,712
40 Skill Center Instruction	4,825,489	4,844,042	4,859,221	4,905,679
50 and 60 Compensatory Education Instruction	33,137,286	33,800,019	34,909,065	35,252,385
70 Other Instructional Programs	2,446,572	2,455,979	2,463,674	2,487,229
80 Community Services	2,897,135	2,908,274	2,917,387	2,945,280
90 Support Services	56,548,413	56,765,829	56,943,705	57,488,133
B. TOTAL EXPENDITURES	327,630,414	334,269,037	339,322,736	339,964,521
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)	-5,806,439	-3,616,236	-6,468,253	-3,852,131

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	250,000	250,000	250,000	250,000

G.L.825 Restricted for Skill Center	450,000	450,000	450,000	450,000
G.L.828 Restricted for Carryover of Food Service Revenue	915,000	500,000	500,000	500,000
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	325,000	325,000	325,000	325,000
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	23,560,000	18,168,558	14,552,322	8,084,072
G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	14,000,000	14,000,000	14,000,000	14,000,000
F. TOTAL BEGINNING FUND BALANCE	39,900,000	34,093,558	30,477,322	24,009,072

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	250,000	250,000	250,000	250,000
G.L.825 Restricted for Skill Center	450,000	450,000	450,000	450,000
G.L.828 Restricted for Carryover of Food Service Revenue	500,000	500,000	500,000	500,000
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	325,000	325,000	325,000	325,000
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	17,699,559	14,552,322	8,084,072	4,231,941

G.L.890 Unassigned Fund Balance	469,002			
G.L.891 Unassigned to Minimum Fund Balance Policy	14,000,000	14,000,000	14,000,000	14,000,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	34,093,561	30,477,322	24,009,069	20,156,941

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
100 General Student Body	480,000	485,000	485,000	500,000
200 Athletics	150,000	155,000	155,000	160,000
300 Classes	42,500	43,000	43,500	44,000
400 Clubs	351,050	352,000	352,000	353,000
600 Private Moneys	20,110	20,000	25,000	25,000
A. TOTAL REVENUES	1,043,660	1,055,000	1,060,500	1,082,000

EXPENDITURES

100 General Student Body	401,041	405,000	405,000	410,000
200 Athletics	284,225	285,000	285,000	285,000
300 Classes	47,100	48,000	48,000	48,000
400 Clubs	388,855	389,000	390,000	390,000
600 Private Moneys	24,811	25,000	25,000	25,000
B. TOTAL EXPENDITURES	1,146,032	1,152,000	1,153,000	1,158,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-102,372	-97,000	-92,500	-76,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	912,842	810,470	713,470	620,970
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				
D. TOTAL BEGINNING FUND BALANCE	912,842	810,470	713,470	620,970

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	810,470	713,470	620,970	544,970
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				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	810,470	713,470	620,970	544,970

SUMMARY OF DEBT SERVICE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	51,926,573	54,282,638	56,509,473	58,733,596
2000 Local Nontax Support				
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	51,926,573	54,282,638	56,509,473	58,733,596

EXPENDITURES

Matured Bond Expenditures	29,885,000	34,080,000	40,475,000	31,405,000
Interest on Bonds	20,124,300	22,883,563	27,008,713	28,977,769
Interfund Loan Interest				
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	50,019,300	56,973,563	67,493,713	60,392,769
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)	1,907,273	-2,690,925	-10,984,240	-1,659,173
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	20,244,400	22,151,673	19,460,748	8,476,500
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	20,244,400	22,151,673	19,460,748	8,476,500

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	22,151,673	19,460,748	8,476,500	6,817,327
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)	22,151,673	19,460,748	8,476,508	6,817,327

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes				
2000 Local Nontax Support	3,285,000			
3000 State, General Purpose				
4000 State, Special Purpose	2,500,000			
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,785,000	0	0	0
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EXPENDITURES

10 Sites	17,387,500	2,000,000		
20 Buildings	61,028,760	28,000,000	3,000,000	800,000
30 Equipment	6,700,000			
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	85,116,260	30,000,000	3,000,000	800,000
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)	-79,331,260	-30,000,000	-3,000,000	-800,000

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	104,141,092
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	1,550,000
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	7,502,110	33,861,492	3,861,492	861,492
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	113,193,202	33,861,492	3,861,492	861,492

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	33,861,942	3,861,492	861,492	61,492
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	33,861,942	3,861,492	861,492	61,492

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	9,500	6,000	6,000	6,000
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	678,729	680,000	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	688,229	686,000	686,000	691,000

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	700,000	500,000	700,000	1,000,000
34 Transportation Equipmment 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	700,000	500,000	700,000	1,000,000
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)	-11,771	186,000	-14,000	-309,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	716,623	704,852	890,852	876,852
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	716,623	704,852	890,852	876,852

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	704,852	890,852	876,852	567,852
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/	704,852	890,852	876,852	567,852
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Comment