

Highline School District (2020-2021 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	1,381.00	1,413.40	1,387.30	1,342.70
2. Grade 1	1,377.00	1,373.80	1,410.70	1,386.00
3. Grade 2	1,450.00	1,344.20	1,344.50	1,384.70
4. Grade 3	1,400.00	1,415.20	1,314.10	1,318.30
5. Grade 4	1,382.00	1,359.30	1,375.90	1,281.50
6. Grade 5	1,332.00	1,317.90	1,297.50	1,317.30
7. Grade 6	1,433.00	1,260.70	1,250.60	1,232.50
8. Grade 7	1,344.00	1,358.60	1,197.70	1,189.40
9. Grade 8	1,332.00	1,342.90	1,357.80	1,198.20
10. Grade 9	1,367.00	1,410.30	1,417.10	1,440.00
11. Grade 10	1,368.00	1,291.90	1,359.60	1,366.10
12. Grade 11 (excluding Running Start)	1,189.00	1,175.00	1,117.50	1,176.00
13. Grade 12 (excluding Running Start)	1,139.00	1,142.00	1,166.00	1,108.90
14. SUBTOTAL	17,494.00	17,205.20	16,996.30	16,741.60
15. Running Start	452.26	455.00	455.00	455.00
16. Dropout Reengagement Enrollment	284.41	285.00	275.00	270.00
17. ALE Enrollment	86.41	85.00	80.00	75.00
18. TOTAL K-12	18,317.08	18,030.20	17,806.30	17,541.60

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	1,457.930	1,435.068	1,417.248	1,396.180
2. General Fund FTE Classified Employees /4	1,128.868	1,111.192	1,097.393	1,081.080

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	47,819,383	48,692,364	49,332,897	49,942,897
2000 Local Nontax Support	7,868,901	8,834,600	8,834,600	8,864,600
3000 State, General Purpose	180,034,003	178,839,422	180,042,007	178,707,550
4000 State, Special Purpose	65,362,966	65,559,140	66,519,448	66,792,923
5000 Federal, General Purpose				
6000 Federal, Special Purpose	22,327,020	22,209,240	22,209,240	22,209,240
7000 Revenues from Other School Districts	600,000	800,000	800,000	800,000
8000 Revenues from Other Entities	2,457,600	2,200,000	2,200,000	2,200,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	326,469,873	327,134,766	329,938,192	329,517,210

EXPENDITURES

00 Regular Instruction	181,033,138	177,112,188	178,095,896	179,228,004
10 Federal Stimulus				
20 Special Education Instruction	46,353,370	46,919,236	47,179,833	47,479,742
30 Vocational Education Instruction	7,604,781	7,697,618	7,740,371	7,789,575
40 Skill Center Instruction	4,698,310	4,755,665	4,782,079	4,812,477
50 and 60 Compensatory Education Instruction	35,585,983	36,020,404	36,220,467	36,450,711
70 Other Instructional Programs	2,940,160	2,976,052	2,992,582	3,011,605
80 Community Services	3,006,187	3,042,885	3,059,786	3,079,236
90 Support Services	56,582,893	57,273,637	57,591,744	57,957,839
B. TOTAL EXPENDITURES	337,804,822	335,797,685	337,662,758	339,809,189
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)	-11,334,949	-8,662,919	-7,724,566	-10,291,979

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	2,100,000	250,000	250,000	250,000
G.L.825 Restricted for Skill Center	1,600,000	450,000	450,000	450,000

G.L.828 Restricted for Carryover of Food Service Revenue	2,000,000	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	250,000	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	8,230,856	2,620,943	2,628,611	2,628,611
G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	19,522,150	18,222,114	9,551,526	1,826,961
F. TOTAL BEGINNING FUND BALANCE	34,103,006	22,768,057	14,105,137	6,380,572

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				
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	2,620,943	2,628,611	2,628,611	2,628,611
G.L.890 Unassigned Fund Balance				

G.L.891 Unassigned to Minimum Fund Balance Policy 18,222,114 9,551,526 1,826,961

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 22,768,057 14,105,138 6,380,571 -3,911,407**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET****REVENUES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
100 General Student Body	480,000	480,000	485,000	485,000
200 Athletics	150,000	150,000	150,000	150,000
300 Classes	42,500	43,000	43,000	43,000
400 Clubs	351,050	350,000	352,000	352,000
600 Private Moneys	20,110	20,000	20,000	20,000
A. TOTAL REVENUES	1,043,660	1,043,000	1,050,000	1,050,000

EXPENDITURES

100 General Student Body	401,041	405,000	405,000	405,000
200 Athletics	284,225	285,000	285,000	285,000
300 Classes	47,100	48,000	49,000	50,000
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	1,154,000	1,155,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-102,372	-109,000	-104,000	-105,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	945,721	843,349	734,349	630,349
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	945,721	843,349	734,349	630,349

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	843,349	734,349	630,349	525,349
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/	843,349	734,349	630,349	525,349

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

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	47,431,024	41,963,571	43,193,579	44,978,063
2000 Local Nontax Support				
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	47,431,024	41,963,571	43,193,579	44,978,063

EXPENDITURES

Matured Bond Expenditures	34,927,200	32,900,000	26,840,000	26,365,000
Interest on Bonds	18,562,800	17,471,300	16,180,244	14,910,475
Interfund Loan Interest				
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	53,500,000	50,381,300	43,030,244	41,285,475
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)	-6,068,976	-8,417,729	163,335	3,692,588
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	21,607,854	15,538,878	7,278,926	7,442,261
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes		157,777		
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	21,607,854	15,696,655	7,278,926	7,442,261

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	15,538,878	7,278,926	7,442,261	
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)	15,538,878	7,278,926	7,442,261	11,134,849

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes				
2000 Local Nontax Support	4,167,034			
3000 State, General Purpose				
4000 State, Special Purpose	40,088,723			
5000 Federal, General Purpose	18,476,826			
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 62,732,583 0 0 0

EXPENDITURES

10 | Sites 13,079,559

20 | Buildings 70,791,621 21,000,000 500,000 71,394

30 | Equipment 4,478,992

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 88,350,172 21,000,000 500,000 71,394

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) -25,617,589 -21,000,000 -500,000 -71,394

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 47,188,983

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		21,571,394	571,394	71,394
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	47,188,983	21,571,394	571,394	71,394

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	21,571,394			
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		571,394	71,394	
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	21,571,394	571,394	71,394	0

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	11,250	11,250	11,250	11,250
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	650,000	670,000	675,000	680,000
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	661,250	681,250	686,250	691,250

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,400,000	700,000	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	1,400,000	700,000	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)	-738,750	-18,750	-113,750	-108,750

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,404,273	665,523	646,773	533,023
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	1,404,273	665,523	646,773	533,023

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	665,523	646,773	533,023	424,273
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/	665,523	646,773	533,023	424,273
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Comment