

Renton 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	1,235.00	1,229.00	1,228.00	1,227.00
2. Grade 1	1,213.00	1,207.00	1,206.00	1,205.00
3. Grade 2	1,181.00	1,175.00	1,174.00	1,173.00
4. Grade 3	1,159.00	1,153.00	1,152.00	1,151.00
5. Grade 4	1,173.00	1,167.00	1,166.00	1,165.00
6. Grade 5	1,196.00	1,190.00	1,189.00	1,188.00
7. Grade 6	1,205.00	1,196.00	1,198.00	1,197.00
8. Grade 7	1,226.00	1,220.00	1,219.00	1,218.00
9. Grade 8	1,132.00	1,126.00	1,125.00	1,124.00
10. Grade 9	1,078.00	1,073.00	1,072.00	1,071.00
11. Grade 10	1,087.00	1,082.00	1,081.00	1,080.00
12. Grade 11 (excluding Running Start)	842.00	838.00	837.00	836.00
13. Grade 12 (excluding Running Start)	732.00	728.00	727.00	726.00
14. SUBTOTAL	14,459.00	14,384.00	14,374.00	14,361.00
15. Running Start	470.00	470.00	470.00	470.00
16. Dropout Reengagement Enrollment	32.00	32.00	32.00	32.00
17. ALE Enrollment	200.00	200.00	200.00	200.00
18. TOTAL K-12	15,161.00	15,086.00	15,076.00	15,063.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	1,143.347	1,137.630	1,136.500	1,135.360
2. General Fund FTE Classified Employees /4	715.636	712.060	711.350	710.640

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	39,973,212	40,521,434	41,122,985	42,039,068
2000 Local Nontax Support	5,107,181	5,002,080	5,102,040	5,204,040
3000 State, General Purpose	148,399,153	150,241,157	152,717,507	155,234,673
4000 State, Special Purpose	49,396,826	50,009,964	50,834,253	51,672,129
5000 Federal, General Purpose	4,500	5,000	5,000	5,000
6000 Federal, Special Purpose	16,527,529	16,528,000	16,528,000	16,528,000
7000 Revenues from Other School Districts	895,764	911,000	927,000	943,000
8000 Revenues from Other Entities	9,741,701	9,912,000	10,085,000	10,261,000
9000 Other Financing Sources	803,958	804,000	804,000	804,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	270,849,824	273,934,635	278,125,785	282,690,910

EXPENDITURES

00 Regular Instruction	139,881,454	142,679,000	145,533,000	148,444,000
10 Federal Stimulus				
20 Special Education Instruction	44,038,135	44,919,000	45,817,000	46,733,000
30 Vocational Education Instruction	10,789,290	11,005,000	11,225,000	11,450,000
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	22,593,599	23,045,000	23,506,000	23,976,000
70 Other Instructional Programs	9,714,483	9,714,483	9,714,483	9,714,483
80 Community Services	2,048,993	2,048,993	2,090,000	2,132,000
90 Support Services	49,253,860	50,239,000	51,244,000	52,269,000
B. TOTAL EXPENDITURES	278,319,814	283,650,476	289,129,483	294,718,483
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)	-7,469,990	-9,715,841	-11,003,698	-12,027,573

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	500,850	400,000	400,000	400,000
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	1,220,000	1,000,000	1,000,000	1,000,000

G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,300,000	1,300,000	300,000	300,000
G.L.845 Restricted for Self-Insurance	310,000	300,000	300,000	300,000
G.L.850 Restricted for Uninsured Risks				
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				
G.L.890 Unassigned Fund Balance	1,200,000			
G.L.891 Unassigned to Minimum Fund Balance Policy	13,669,150	7,730,010	-985,831	-11,989,529
F. TOTAL BEGINNING FUND BALANCE	18,200,000	10,730,010	1,014,169	-9,989,529

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	400,000	400,000	400,000	400,000
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	1,000,000	1,000,000	1,000,000	1,000,000
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,300,000	300,000	300,000	300,000
G.L.845 Restricted for Self-Insurance	300,000	300,000	300,000	300,000
G.L.850 Restricted for Uninsured Risks				
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				

G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	7,730,010	-985,831	-11,989,529	-24,017,102
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,730,010	1,014,169	-9,989,529	-22,017,102

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	432,765	424,000	416,000	408,000
200 Athletics	317,005	311,000	305,000	299,000
300 Classes	52,025	51,000	50,000	49,000
400 Clubs	587,503	576,000	564,000	553,000
600 Private Moneys	20,174	20,000	20,000	20,000
A. TOTAL REVENUES	1,409,472	1,382,000	1,355,000	1,329,000

EXPENDITURES

100 General Student Body	359,715	356,000	352,000	348,000
200 Athletics	354,854	351,000	347,000	344,000
300 Classes	33,496	33,000	33,000	33,000
400 Clubs	529,776	524,000	519,000	514,000
600 Private Moneys	35,140	35,000	35,000	35,000
B. TOTAL EXPENDITURES	1,312,981	1,299,000	1,286,000	1,274,000

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	96,491	83,000	69,000	55,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,131,752	1,066,491	1,149,491	1,218,491
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items		50,000	50,000	50,000
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	1,131,752	1,116,491	1,199,491	1,268,491

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,228,243	1,149,491	1,218,491	1,273,491
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items		50,000	50,000	50,000
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/	1,228,243	1,199,491	1,268,491	1,323,491

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	29,937,100	29,977,200	29,604,960	29,604,960
2000 Local Nontax Support	100,000	100,000	100,000	100,000
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	30,037,100	30,077,200	29,704,960	29,704,960

EXPENDITURES

Matured Bond Expenditures	17,570,000	15,830,000	17,350,000	18,145,000
Interest on Bonds	15,187,480	13,071,488	12,279,988	11,481,338
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees	500,000	500,000	500,000	500,000
B. TOTAL EXPENDITURES	33,257,480	29,401,488	30,129,988	30,126,338
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)	-3,220,380	675,712	-425,028	-421,378
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	17,320,000	14,099,620	14,775,332	14,350,304
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	17,320,000	14,099,620	14,775,332	14,350,304

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	14,099,620	14,775,332	14,350,304	13,928,926
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)	14,099,620	14,775,332	14,350,304	13,928,926

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	25,249,440	26,849,440	12,947,160	
2000 Local Nontax Support	2,280,000	2,000,000	1,500,000	1,200,000
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 Other Financing Sources		75,000,000	49,600,000		
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	27,529,440	103,849,440	64,047,160	1,200,000	
EXPENDITURES					
10 Sites	12,362,985	7,500,000	7,500,000	7,500,000	
20 Buildings	90,897,883	97,801,285	28,200,317	13,907,626	
30 Equipment	13,182,438	11,460,399	8,178,907	8,415,339	
40 Energy					
50 Sales and Lease Expenditures					
60 Bond Issuance Expenditures					
90 Debt Expenditures					
B. TOTAL EXPENDITURES	116,443,306	116,761,684	43,879,224	29,822,965	
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	800,000	800,000	800,000	800,000	
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)	-89,713,866	-13,712,244	19,367,936	-29,422,965	

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	106,889,681	36,597,606	17,400,000	36,300,000	
G.L.862 Committed from Levy Proceeds	12,140,000	4,638,209	2,000,000	1,500,000	
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	2,200,000	200,000	1,200,000	2,200,000	
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	10,200,000	280,000	7,403,571	7,371,507
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	131,429,681	41,715,815	28,003,571	47,371,507

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	36,597,606	17,400,000	36,300,000	8,000,000
G.L.862 Committed from Levy Proceeds	4,638,209	2,000,000	1,500,000	300,000
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	200,000	1,200,000	2,200,000	2,200,000
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	280,000	7,403,571	7,371,507	7,448,542
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	41,715,815	28,003,571	47,371,507	17,948,542

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	10,000	6,000	5,000	5,000
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	739,443	749,675	787,484	826,374
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	840,000			
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	1,589,443	755,675	792,484	831,374

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	2,253,552	723,500	755,675	792,484
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	2,253,552	723,500	755,675	792,484
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)	-664,109	32,175	36,809	38,890

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,403,552	739,443	771,618	808,427
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	1,403,552	739,443	771,618	808,427

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	739,443	771,618	808,427	847,317
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/	739,443	771,618	808,427	847,317
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Comment