

## Renton 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	1,249.00	1,239.00	1,230.00	1,221.00
2. Grade 1	1,250.00	1,275.00	1,266.00	1,257.00
3. Grade 2	1,225.00	1,257.00	1,272.00	1,263.00
4. Grade 3	1,243.00	1,215.00	1,240.00	1,256.00
5. Grade 4	1,259.00	1,219.00	1,196.00	1,220.00
6. Grade 5	1,320.00	1,243.00	1,202.00	1,180.00
7. Grade 6	1,249.00	1,268.00	1,205.00	1,166.00
8. Grade 7	1,173.00	1,243.00	1,269.00	1,206.00
9. Grade 8	1,118.00	1,180.00	1,242.00	1,268.00
10. Grade 9	1,104.00	1,146.00	1,209.00	1,274.00
11. Grade 10	1,094.00	1,113.00	1,158.00	1,222.00
12. Grade 11 (excluding Running Start)	870.00	931.00	933.00	970.00
13. Grade 12 (excluding Running Start)	821.00	929.00	964.00	966.00
14. SUBTOTAL	14,975.00	15,258.00	15,386.00	15,469.00
15. Running Start	474.00	488.00	515.00	542.00
16. Dropout Reengagement Enrollment	60.00	77.00	109.00	141.00
17. ALE Enrollment	198.00	211.00	220.00	229.00
18. TOTAL K-12	15,707.00	16,034.00	16,230.00	16,381.00

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

1. General Fund FTE Certificated Employees /4	1,174.140	1,169.500	1,166.600	1,163.400
2. General Fund FTE Classified Employees /4	723.592	720.700	718.900	716.900

### 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	39,216,113	40,396,000	41,325,000	42,275,000
2000   Local Nontax Support	5,034,929	5,249,000	5,424,000	5,582,000
3000   State, General Purpose	149,976,616	156,879,000	162,096,000	166,826,000
4000   State, Special Purpose	47,845,581	49,875,000	51,533,000	53,037,000
5000   Federal, General Purpose	3,000	3,000	3,000	3,000
6000   Federal, Special Purpose	15,981,580	16,660,000	17,214,000	17,716,000
7000   Revenues from Other School Districts	702,000	732,000	756,000	778,000
8000   Revenues from Other Entities	9,474,000	9,876,000	10,204,000	10,502,000
9000   Other Financing Sources	1,200,000	1,251,000	1,293,000	1,331,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>269,433,819</b>	<b>280,921,000</b>	<b>289,848,000</b>	<b>298,050,000</b>

## EXPENDITURES

00   Regular Instruction	142,784,703	148,535,000	153,247,000	157,592,000
10   Federal Stimulus				
20   Special Education Instruction	44,407,150	46,163,000	47,628,000	48,978,000
30   Vocational Education Instruction	10,465,135	11,290,000	11,648,000	11,978,000
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	21,098,710	22,125,000	22,827,000	23,474,000
70   Other Instructional Programs	8,844,876	9,202,000	9,494,000	9,763,000
80   Community Services	3,145,646	3,273,000	3,377,000	3,473,000
90   Support Services	46,935,161	48,828,000	50,377,000	51,805,000
<b>B. TOTAL EXPENDITURES</b>	<b>277,681,381</b>	<b>289,416,000</b>	<b>298,598,000</b>	<b>307,063,000</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>-8,247,562</b>	<b>-8,495,000</b>	<b>-8,750,000</b>	<b>-9,013,000</b>

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	715,000	715,000	361,000	
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	1,115,000	1,115,000	563,000	

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	1,675,000	1,675,000	845,000	
G.L.845 Restricted for Self-Insurance	275,000	275,000	139,000	
G.L.850 Restricted for Uninsured Risks	100,000			
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	8,967,562	670,000	338,000	
G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	12,550,000	12,700,000	6,409,000	-95,000
F. TOTAL BEGINNING FUND BALANCE	25,397,562	17,150,000	8,655,000	-95,000

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items	715,000	361,000		
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	1,115,000	563,000		
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	1,675,000	845,000		
G.L.845 Restricted for Self-Insurance	275,000	139,000		
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	670,000	338,000		

G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	12,700,000	6,409,000	-95,000	-9,108,000
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>17,150,000</b>	<b>8,655,000</b>	<b>-95,000</b>	<b>-9,108,000</b>

## 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	502,125	513,000	519,000	524,000
200   Athletics	322,043	329,000	333,000	336,000
300   Classes	67,415	69,000	70,000	71,000
400   Clubs	494,906	505,000	511,000	516,000
600   Private Moneys	29,100	30,000	30,000	30,000
<b>A. TOTAL REVENUES</b>	<b>1,415,589</b>	<b>1,446,000</b>	<b>1,463,000</b>	<b>1,477,000</b>

### EXPENDITURES

100   General Student Body	436,725	446,118	451,000	455,000
200   Athletics	379,537	388,000	393,000	397,000
300   Classes	43,755	45,000	46,000	46,000
400   Clubs	510,109	521,000	527,000	532,000
600   Private Moneys	38,345	39,000	39,000	39,000
<b>B. TOTAL EXPENDITURES</b>	<b>1,408,471</b>	<b>1,439,118</b>	<b>1,456,000</b>	<b>1,469,000</b>

<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	7,118	6,882	7,000	8,000
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### BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	70,500	75,500	76,000	77,000
G.L.819 Restricted for Fund Purposes	979,500	981,618	988,000	994,000
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>	<b>1,050,000</b>	<b>1,057,118</b>	<b>1,064,000</b>	<b>1,071,000</b>

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items	75,500	76,000	77,000	78,000
G.L.819 Restricted for Fund Purposes	981,618	988,000	994,000	1,001,000
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>	<b>1,057,118</b>	<b>1,064,000</b>	<b>1,071,000</b>	<b>1,079,000</b>

## 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	25,352,200	25,468,700	26,399,300	26,399,300
2000   Local Nontax Support	200,000	200,000	200,000	200,000
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>25,552,200</b>	<b>25,668,700</b>	<b>26,599,300</b>	<b>26,599,300</b>

### EXPENDITURES

Matured Bond Expenditures	15,755,000	14,570,000	15,280,000	15,830,000
Interest on Bonds	10,780,363	10,033,437	9,302,438	8,528,738
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees	502,500	503,000	503,000	503,000
<b>B. TOTAL EXPENDITURES</b>	<b>27,037,863</b>	<b>25,106,437</b>	<b>25,085,438</b>	<b>24,861,738</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>				
<b>D. OTHER FINANCING USES (G.L.535)</b>				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	-1,485,663	562,263	1,513,862	1,737,562
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## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	16,390,000	14,904,337	15,466,600	16,980,462
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	16,390,000	14,904,337	15,466,600	16,980,462

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	14,904,337	15,466,600	16,980,462	18,718,024
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)	14,904,337	15,466,600	16,980,462	18,718,024

## 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	24,601,100	18,355,500	13,007,800	6,021,600
2000   Local Nontax Support	2,205,000	2,205,000	2,205,000	2,205,000
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	25,000,000	100,000,000		121,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	51,806,100	120,560,500	15,212,800	129,226,600
<b>EXPENDITURES</b>				
10   Sites	11,992,166	12,268,000	12,538,000	12,814,000
20   Buildings	23,770,763	45,714,084	38,462,000	102,186,000
30   Equipment	9,827,000	12,278,587	13,007,800	13,007,800
40   Energy				
50   Sales and Lease Expenditures				
60   Bond Issuance Expenditures				
90   Debt Expenditures				
B. TOTAL EXPENDITURES	45,589,929	70,260,671	64,007,800	128,007,800
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,173,000	1,173,000	1,173,000	1,173,000
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)	5,043,171	49,126,829	-49,968,000	45,800

## 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	2,650,000	10,000,000	56,842,000	6,851,000
G.L.862 Committed from Levy Proceeds	-1,520,000	-2,261,829		
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	1,900,000	55,000	58,000	61,000
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	8,800,000	9,080,000	9,100,000	9,120,000
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	11,830,000	16,873,171	66,000,000	16,032,000

**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	10,000,000	56,842,000	6,851,000	6,873,800
G.L.862 Committed from Levy Proceeds	-2,261,829			
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	55,000	58,000	61,000	64,000
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	9,080,000	9,100,000	9,120,000	9,140,000
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	16,873,171	66,000,000	16,032,000	16,077,800

**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	38,000	38,800	39,600	40,400
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	746,600	762,300	778,300	793,900
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	30,000	30,600	31,200	31,800
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	814,600	831,700	849,100	866,100

**EXPENDITURES**

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	950,000	971,909	993,300	1,015,200
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	950,000	971,909	993,300	1,015,200
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)	-135,400	-140,209	-144,200	-149,100

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	972,009	836,609	696,400	552,200
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	972,009	836,609	696,400	552,200

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	836,609	696,400	552,200	403,100
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/	836,609	696,400	552,200	403,100
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**Comment**