

# *July 22, 2020*

- *Budget Presentations*
    - *2020-21 Budget*
    - *2021-24 Four Year Projection*
- 

- *Budget Hearings*
- *Budget Adoptions*

## Budget Hearing – Public Input

RCW [28A.505.060](#) Budget—Hearing and adoption of.

On the date given in the notice as provided in RCW [28A.505.050](#) the school district board of directors shall meet at the time and place designated.

Any person may appear at the meeting and be heard for or against any part of such budget, the four-year budget plan, or any proposed changes to uses of enrichment funding under RCW [28A.505.240](#).

## Budget Considerations – Balanced Budget

RCW [28A.505.130](#) Budget—Requirements for balancing estimated expenditures.

Each fund estimated expenditures must not be greater than the total of the estimated revenues, the estimated beginning fund balance less the estimated reserve fund balance at the end of the budgeted fiscal year.

## Budget Considerations – Fund Balance

### **School Board Policy #6020**

*“the Ending Total Fund Balance shall be at least 6% of the budgeted Total Expenditures in the F-195 budget document”*

# Budget Considerations

## Our VISION

Every South Whidbey School District Student is a lifelong learner who is multi-culturally engaged, literate, and an active community member able to meet the challenges of our global society.

## Our MISSION

In collaboration with our community, every student will be supported to be a resilient, innovative, compassionate, and productive graduate prepared for a diverse and dynamic world.

## Our VALUES



# Budget Considerations

## South Whidbey School District Student Learning Goals:

*Our Schools will be welcoming, safe and supportive places with consistent school wide expectations where all are respected.*

*Our students will demonstrate growth toward mastery in all content areas.*

*Our students will graduate ready for a future they choose.*

**Adoption – July 22nd, 2020**

**SOUTH WHIDBEY SCHOOL DISTRICT  
NO. 206**

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**BUDGET [F-195]**

*Sept. 1, 2020 – Aug. 31, 2021*

- This budget document is a working document and may be modified and revised up to the date it is officially adopted the Board of Directors.



# Fund Accounting

Governmental accounting systems are organized and operated on a fund basis. The School District budgets for five different funds. Each fund must be accounted for in a separate self-balancing set of accounts for its assets, liabilities, equity, revenues, expenditures and transfers.

- General Fund
- Capital Projects Fund
- Debt Service Fund
- Associated Student Body Fund
- Transportation Vehicle Fund

# Fund Accounting

- **General Fund** - The General Fund is the largest of the district's funds. This fund's expenditures for the 2020-21 fiscal year is \$21,290,425.
- It is financed from local, county, state, and federal sources.
- These revenues are generally used for financing the normal and recurring operations of the school district such as programs of instruction for the students, staff salaries and benefits, food services, maintenance of facilities, administration of the district, athletic programs, data processing, printing, and pupil transportation.
- All school districts must have a General Fund.

# Fund Accounting

- **Capital Projects Fund** - Used for improvements to buildings and grounds, remodeling of buildings, and the replacement of roofs, carpets, service systems, and technology.
- **Debt Service Fund** - Debt service funds account for the accumulation of resources for, and the payment of, long-term debt principal and interest.
- **Associated Student Body Fund** – This fund is a Special Revenue Fund which is legally restricted to expenditures for a specified purpose. This fund is financed in part, by the establishment and collection of fees from students and nonstudents as a condition of their attendance at any optional noncredit extracurricular event of the district.
- **Transportation Vehicle Fund** - The Transportation Vehicle Fund is provided for the purchase and major repair of pupil transportation equipment.

5 Components –

*Student Enrollment*



*Revenue*



*Staffing*



*Expenditures*



*Fund Balance*



# *Student Enrollment*



*Drives State Funding*

# State Apportionment (funding)

- State Apportionment's monthly revenue funding is based on Budget Estimates from September – December
- ACTUAL funding is re-calculated January-June based on ACTUAL Student Enrollment (FTE)

**(FTE** is used to describe a student that is enrolled full time in each of the enrollment count days running from September through June. If less than full time it is expressed as a percentage)

- **Funding is adjusted** up/or down beginning in January to match the reported student enrollment

## 2019-20 Enrollment – Actual

Grade	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	AVG 2019-20
K	90.8	89.5	88.3	88.3	88.3	89.6	86.6	89.6	90.1	90.1	89.12
1	91.2	91.0	91.0	90.8	90.8	90.8	91.8	90.8	89.8	89.8	90.79
2	79.8	75.8	72.8	72.8	72.8	71.8	71.8	72.7	72.7	75.3	73.84
3	86.0	85.7	84.7	83.5	84.5	83.5	83.2	82.6	81.7	82.6	83.80
4	95.0	94.4	94.4	95.4	97.4	97.8	97.4	98.9	96.7	97.8	96.51
5	90.0	89.2	89.4	88.4	89.4	87.5	87.1	88.5	88.5	90.4	88.83
6	101.0	95.0	93.0	91.5	<b>92.5</b>	91.4	91.5	<b>91.4</b>	<b>91.5</b>	<b>90.5</b>	92.91
7	101.4	100.4	97.4	97.4	100.4	100.8	102.4	100.8	100.8	100.8	100.24
8	109.4	109.4	108.4	106.4	109.2	110.4	113.2	109.4	110.4	110.4	109.64
9	120.0	120.5	121.5	121.5	120.5	120.3	119.8	117.2	117.2	116.9	119.55
10	118.1	117.7	116.7	115.6	116.0	114.7	116.8	114.6	113.8	114.6	115.85
11	97.9	96.2	95.2	96.9	96.7	93.1	93.5	93.4	93.4	93.4	94.96
12	102.6	103.8	105.1	101.4	100.4	92.0	90.4	92.6	92.3	92.3	97.29
<b>Total</b>	<b>1,283.08</b>	<b>1,268.55</b>	<b>1,257.78</b>	<b>1,249.78</b>	<b>1,258.86</b>	<b>1,243.73</b>	<b>1,245.33</b>	<b>1,242.37</b>	<b>1,238.84</b>	<b>1,244.97</b>	<b>1,253.33</b>
Chg - Previous Month		(14.53)	(10.77)	(8.00)	9.08	(15.13)	1.60	(2.96)	(3.53)	6.13	

# ENROLLMENT Projection - Models

**Straight Rollover** –This model moves the enrollment for each grade forward one year without taking into account historical changes. This is the least effective model of enrollment projection.

**Straight Cohort Survival** –The concept recognized as the cornerstone of all enrollment forecasting is the mathematical model called cohort survival. This non-weighted method calculates the number of students that move from a lower grade to the next higher grade (the following year). The historical change of students is averaged for each grade level over the number of years used. This average is used to multiply the latest's year's enrollment to obtain the enrollment of the future.

**Weighted Cohort Survival** –This model is similar to the straight cohort survival model but adds more weight to recent years. By simply applying another calculation you can allow recent years to provide the most influence in the projection. If five years are used as a base for history, they may be weighted  $(x_1-x_2-x_3-x_4-x_5)/15$  with the most recent year carrying the most weight.



# ENROLLMENT Projection – 3 Year Weighted Cohort Model

**Weighted Cohort Survival – By applying another calculation you can allow recent years to provide the most influence in the projection. If three years are used as a base for history, they may be weighted  $(x1-x2-x3)/6$  with the most recent year carrying the most weight.**

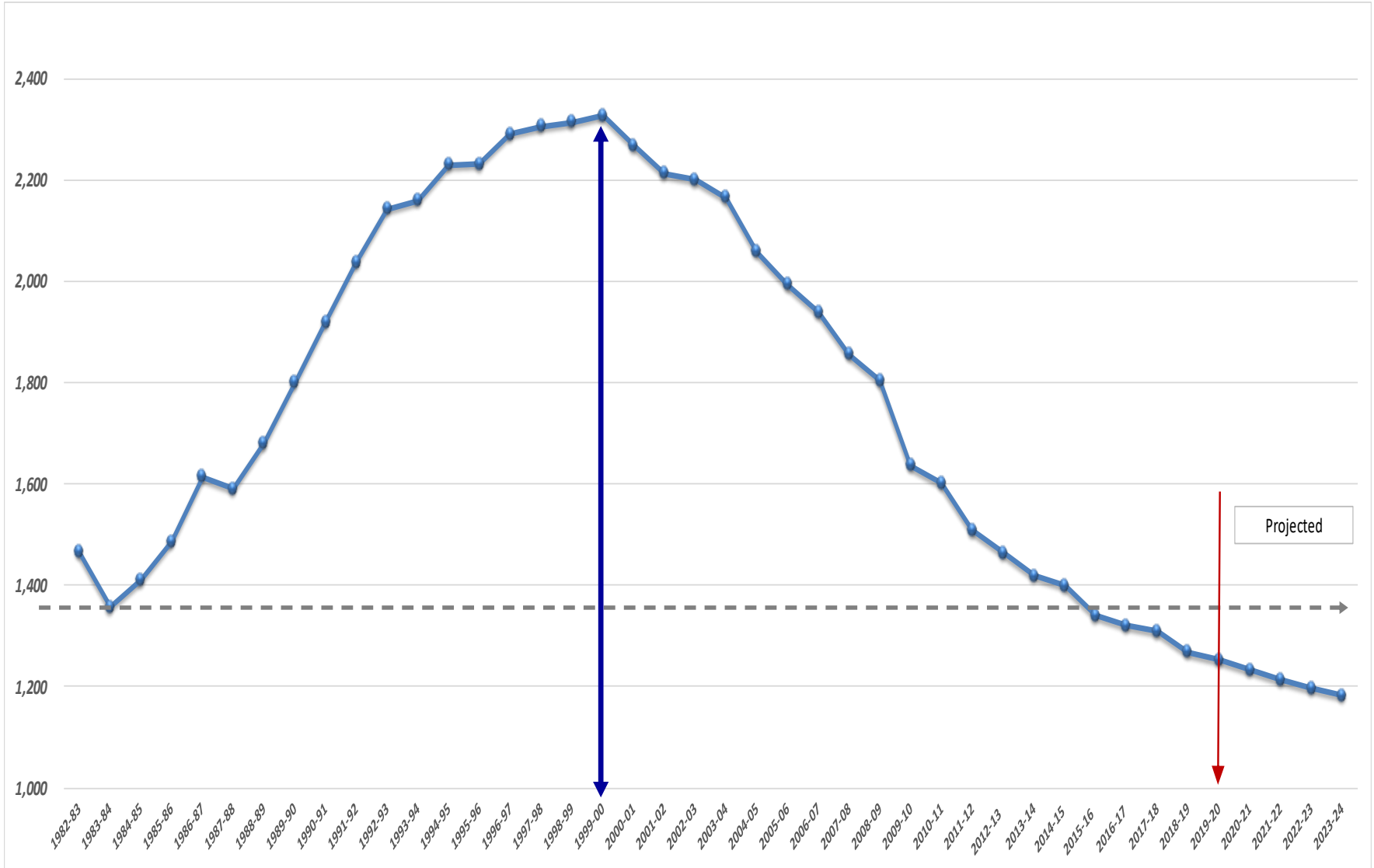
17

2016	84 Students – 2 <sup>nd</sup> Grade
2017	82 Students – 3 <sup>rd</sup> Grade (82/84 = .98)
2017	90 Students – 2 <sup>nd</sup> Grade
2018	93 Students – 3 <sup>rd</sup> Grade (93/90 = 1.03)
2018	80 Students – 2 <sup>nd</sup> Grade (80/85 = 1.06)
2019	85 Students – 3 <sup>rd</sup> Grade

$$(.98 \times 1) + (1.03 \times 2) + (1.06 \times 3) = 6.23 / 6 = \mathbf{1.04 \text{ Weighted Cohort Factor}}$$

**1.04 x Current 2<sup>nd</sup> Grade Class (75 students) = 78 - Estimate for next year's 3<sup>rd</sup> Grade**

# Enrollment History



## Enrollment Estimates – By Building

Grade	K-4	SWA K-6	5-6	7-8	9-12	SWA 9-12	Total
<b>K</b>	80.5	5.6					86.1
<b>1</b>	89.2	3.9					93.1
<b>2</b>	77.3	5.5					82.8
<b>3</b>	73.0	3.4					76.4
<b>4</b>	85.5	3.1					88.6
<b>5</b>		3.0	94.4				97.4
<b>6</b>		3.0	85.3				88.3
<b>7</b>				96.1			96.1
<b>8</b>				100.5			100.5
<b>9</b>					116.5	2.0	118.5
<b>10</b>					108.0	6.4	114.4
<b>11</b>					85.9	10.3	96.2
<b>12</b>					78.4	11.3	89.7
<b>Total</b>	<b>405.5</b>	<b>27.5</b>	<b>179.7</b>	<b>196.6</b>	<b>388.9</b>	<b>29.9</b>	<b>1,228.1</b>

*Summary – Enrollment (for funding calculation)*

*BASIC EDUCATION – 1223.6 fte*

*BASIC ED (ALE) – 4.5 fte*

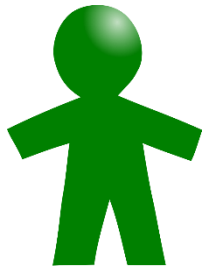
*SPECIAL EDUCATION [3-21]–208 fte*

*RUNNING START – 29 fte*

*VOCATIONAL – 57 fte*

*BILINGUAL – 11 fte*

## ***State Apportionment*** (General Purpose)



***x the Prototypical School Model  
Staffing Ratios =***

***Funding for Salaries, Benefits  
and MSOCs***

# *Staffing Units*



# OSPI Employee Classifications

CIS – Certificated Instructional Staff



CLS – Classified Staff



CAS – Certificated Administrative Staff



# Prototypical School Model

	Elementary	Middle	High
Student FTE	400	432	600
Principals	<i>CAS</i> 1.253	1.353	1.880
Librarians	0.663	0.519	0.523
Health Services	0.135	0.068	0.118
Guidance Counselors	<i>CIS</i> 0.493	1.216	2.539
Classified Instructional Assistants	0.936	0.700	0.652
Office Support	2.012	2.325	3.269
Custodian	<i>CLS</i> 1.657	1.942	2.965
Classified Safety Staff	0.079	0.092	0.141
Parent Involvement Coordinators	0.083	0.000	0.000



# State Apportionment – Staffing Units

Browser: <https://eds.ospi.k12.wa.us/SAFE2/F203/PrintReport.aspx>

## Print Reports (F-203)

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2020-2021 School Year | State of Washington | Run May 20, 2020 10:38 AM  
 Superintendent of Public Instruction

South Whidbey School District | Northwest Educational Service District 189  
 Island County | F-203 1191 EE: Calculated Staff Units: Elementary School Report | CCDD 15206  
 SWSD 2020-21

### I. Formulated Staffing Units

A. School Generated	District Total Units
1. Principals	1.925
[Enroll K-6] * [Principal Elem] / [Proto Enroll Elem]	
614.45 * 1.253 / 400.00	
2. Classroom Teachers	34.821
[Teachers K-3] + [Teachers 4] + [Teachers 5-6]	
23.046 + 3.816 + 7.959	
a. Grade K-3	23.046
(((Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) / [Class Size K-3]) * (1 + [Planning K-3])	
((86.20 + 93.40 + 84.80 + 74.80) / 17.00) * (1 + 0.155)	
b. Grade 4	3.816
([Enroll 4] / [Class Size 4]) * (1 + [Planning 4])	
(89.20 / 27.00) * (1 + 0.155)	
c. Grades 5-6	7.050

*As Passed Legislature*

**LEAP Document 3**

**Date: June 22, 2017**

**Time: 01:14 hours**

**Regionalization Factors for K-12 Compensation**

<u>School District</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
15 201 Oak Harbor	1.12	1.12	1.12	1.12	1.12
15 204 Coupeville	1.12	1.12	1.12	1.12	1.12
<b>15 206 South Whidbey</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
17 400 Mercer Island	1.18	1.18	1.18	1.18	1.18
17 402 Vashon Island	1.12	1.12	1.12	1.12	1.12
17 405 Bellevue	1.18	1.18	1.18	1.18	1.18
28 010 Shaw Island	1.12	1.12	1.12	1.12	1.12
28 137 Orcas Island	1.12	1.12	1.12	1.12	1.12
28 144 Lopez Island	1.12	1.12	1.12	1.12	1.12
28 149 San Juan Island	1.12	1.12	1.12	1.12	1.12
29 103 Anacortes	1.12	1.12	1.12	1.12	1.12
<b>31 002 Everett</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
<b>31 004 Lake Stevens</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
<b>31 006 Mukilteo</b>	<b>1.24</b>	<b>1.24</b>	<b>1.22</b>	<b>1.20</b>	<b>1.18</b>
31 015 Edmonds	1.18	1.18	1.18	1.18	1.18

# South Whidbey's Funding Allocation

## *State Funding Allocation - Per FTE Funded*

<i>2020-21</i>	<i>Avg State Allocation</i>	<i>4% Experience</i>	<i>22% Regionalization</i>	<i>Funding Level</i>
CIS	67,585	2,703	14,869	85,157
CLS	48,483	-	10,666	59,149
CAS	100,321	-	22,071	122,392

# State Apportionment – Salary Allocation

South Whidbey School District  
Island County

Superintendent of Public Instruction

F-203 Worksheet Report  
SWSD 2020-21

Northwest Educational Service District 189  
CCDDD 15206

## I. Apportionment - Acct 3100

### I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	<b>A. District-Wide Staff Mix</b>	
A33rb	1. District-Wide Regionalization Base	1.22
A33r	2. District-Wide Regionalization	1.22
A33re	3. District-Wide Regionalization Experience	0.04
	<b>B. School Generated – Certificated Instructional Staff (CIS)</b>	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  63.242 * 65,216.05 * 1.22	\$ 5,031,759.99
Z345	2. School CIS Salary Increase (((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((63.242 * 67,585.00) * (1.22 + 0.04)) - 5,031,759.99	\$ 353,745.33
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total]  5,031,759.99 + 353,745.33	\$ 5,385,505.32
	<b>C. School Generated – Certificated Administrative Staff (CAS)</b>	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  3.654 * 96,805.00 * 1.22	\$ 431,545.07
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]  3.654 * 100,321.00 * 1.22 - 431,545.07	\$ 15,673.91
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total]  431,545.07 + 15,673.91	\$ 447,218.98

# State Apportionment - Benefits

$(63.242 + 4.787) * 10,127.64$			
Z377	2. CIS/CAS Insurance Inc Total	\$	143,701.74
	$(([\text{School Generated CIS FTE}] + [\text{District Total CAS FTE}]) * ([\text{Certificated Health Insurance Inc}] * [\text{Cert Health Factor}])) - [\text{CIS/CAS Insurance Maint Total}]$		
	$((63.242 + 4.787) * (12,000.00 * 1.02)) - 688,973.22$		
Z378	3. CLS Insurance Maint Total	\$	205,945.56
	$[\text{District Total CLS FTE}] * [\text{CLS Health Insurance}]$		
	$20.335 * 10,127.64$		
Z379	4. CLS Insurance Inc Total	\$	143,003.04
	$([\text{District Total CLS FTE}] * [\text{CLS Health Insurance Inc}] * [\text{CLS Health Factor}]) - [\text{CLS Insurance Maint Total}]$		
	$(20.335 * 12,000.00 * 1.430) - 205,945.56$		
Z380	5. CIS/CAS Benefits Maint Total	\$	1,344,986.67
	$([\text{School CIS Salary Maint Total}] + [\text{Total CAS Salary Maint}]) * [\text{CIS/CAS - Benefits Maint}]$		
	$(5,031,759.99 + 565,354.75) * 0.24030$		
Z381	6. CIS/CAS Benefits Inc Total	\$	87,543.92
	$([\text{School CIS Salary Inc Total}] + [\text{Total CAS Salary Inc}]) * [\text{CIS/CAS - Benefits Inc}]$		
	$(353,745.33 + 20,533.94) * 0.23390$		
Z382	7. CLS Benefits Maint Total	\$	283,664.92
	$[\text{Total CLS Salary Maint}] * [\text{CLS - Benefits Maint}]$		
	$1,160,658.41 * 0.24440$		
Z383	8. CLS Benefits Inc Total	\$	8,824.49
	$[\text{Total CLS Salary Inc}] * [\text{CLS - Benefits Inc}]$		
	$42,141.79 * 0.20940$		
Z384	9. TOTAL Benefits	\$	2,906,643.56
	$[\text{CIS/CAS Insurance Maint Total}] + [\text{CIS/CAS Insurance Inc Total}] + [\text{CLS Insurance Maint Total}] + [\text{CLS Insurance Inc Total}] + [\text{CIS/CAS Benefits Maint Total}] + [\text{CIS/CAS Benefits Inc Total}] + [\text{CLS Benefits Maint Total}] + [\text{CLS Benefits Inc Total}]$		

# State Apportionment - MSOCs

	A	B	C	D
1	<b>MSOC (Maintenance, Supplies, and Operating Costs allocated as dollars per student)</b>			
2		<b>Regular Instr.</b>	<b>9-12 Add.</b>	<b>CTE</b>
3	Technology	\$ 138.08	\$ 39.71	164.72
4	Utilities and Insurance	\$ 375.20	\$ -	443.48
5	Curriculum and Textbooks	\$ 148.25	\$ 84.37	175.25
6	Other Supplies	\$ 293.62	\$ 43.31	-
7	Library	\$ 21.12	\$ 5.87	372.02
8	Instructional Professional	\$ 22.93	\$ 7.22	27.10
9	Facilities Maintenance	\$ 185.87	\$ -	219.70
10	Security & Central Office	\$ 128.77	\$ -	152.19
11				
12	Total Allocated MSOC	\$ 1,313.85	\$ 180.48	\$ 1,554.46
13				
14	<b>Student Units</b>	<b>1161.80</b>	<b>413.85</b>	<b>57.00</b>
15				
16				
17		<b>Regular Instr.</b>	<b>9-12 Add.</b>	<b>CTE</b>
18	Technology	\$ 160,426.64	\$ 16,432.03	\$ 9,389.27
19	Utilities and Insurance	\$ 435,905.78	\$ -	\$ 25,278.59
20	Curriculum and Textbooks	\$ 172,242.33	\$ 34,915.96	\$ 9,989.24
21	Other Supplies	\$ 341,132.36	\$ 17,924.70	\$ -
22	Library/Other Supplies	\$ 24,540.28	\$ 2,430.33	\$ 21,205.06
23	Professional Development	\$ 26,641.38	\$ 2,989.55	\$ 1,544.51
24	Facilities Maintenance	\$ 215,940.33	\$ -	\$ 12,522.89
25	District Wide Support	\$ 149,602.48	\$ -	\$ 8,674.64
26				
27	Total Allocated MSOC	\$ 1,526,431.58	\$ 74,692.57	\$ 88,604.20

# State Apportionment – Estimated Revenue

https://edr.ospi.k12.wa.us/SAFS2/F203/PrintReport.aspx Staff Links - South Whidbey Sc... Google Account Office of Superintendent of ...

**School Apportionment and Financial Services (SAFS)** South Whidbey School District

## Print Reports (F-203)

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2020-2021 School Year State of Washington Run May 20, 2020 7:53 AM  
 Superintendent of Public Instruction

South Whidbey School District Northwest Educational Service District 189  
 Island County F-203 Summary Report CCDD 15206  
 SWSD 2020-21

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	12,243,095.17
3121	Z288	Special Education, Gen Apportionment	482,967.23
4121	N7	Special Education	1,850,845.55
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	279,926.97
4165	Z477	Transitional Bilinual	16,658.85
4174	Z095	Highly Capable	43,286.44
4198	S5	School Food Service	3,970.00
4199	I4	Transportation - Operations	0.00
4499	J1	Transportation Reimbursement	92,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00

# REVENUE

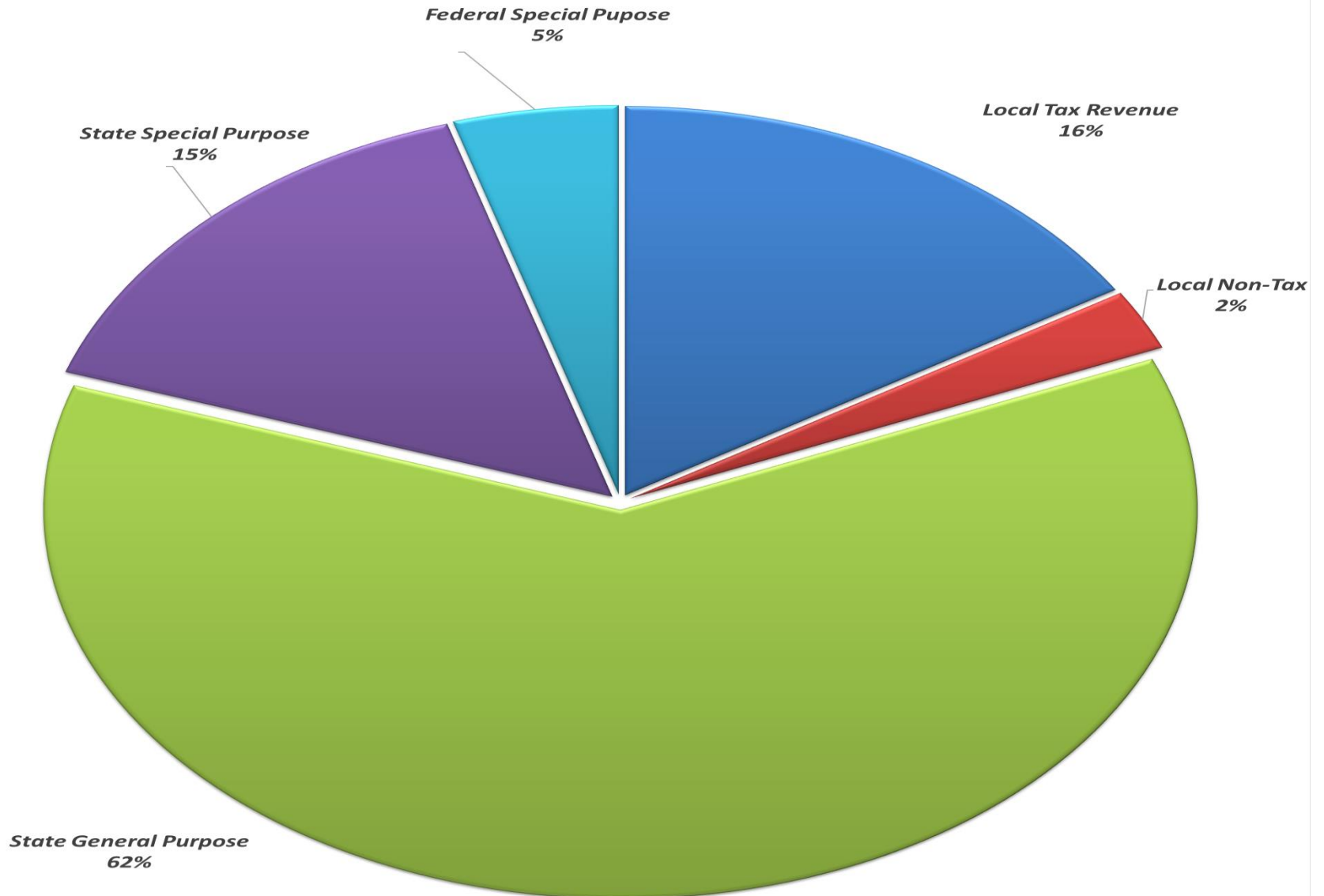




# *Main Funding Sources*

- *Local Property Taxes*
- *Local District Generated Funds*
- *State Apportionment*
- *State Funding – Categorical Programs*
- *Federal Funding – Categorical Programs*

## *GENERAL FUND – Source of Revenue*



# Current Use of Local (Enrichment) Levy

- Athletic Coaching Stipends & Travel Costs
- Staff not funded or underfunded by State or Federal Funds
- Underfunded MSOCs (Utilities/Insurance)
- Food Service Expenditures
- Pupil Transportation Expenditures
- Negotiated Expenditures
  - Health Insurance Increases
  - Paid Leave
  - Vacation Pay
  - TRI Pay
  - Additional Time
- Professional Development
- Etc.



## Local Levy Calculation

- 2020 – Voter Approved Levy - \$4,017,000
- 2021 – Voter Approved Levy - \$4,018,000
  - Limited to \$2627 x student FTE
- 2020-21 – Enrichment Levy - \$3,337,659
  - Requires Rollback - \$679,924

## Revenue Projections – Local Levy

	2018-19	2019-20	2020-21
<i>Description</i>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<i>Local - Levy Property Tax</i>	3,742,085	3,335,190	3,335,845
<i>Local - Timber Excise Tax</i>	14,051	4,064	1,814
<b><i>TOTAL - Local Tax Revenues</i></b>	<b>\$ 3,756,136</b>	<b>\$ 3,339,254</b>	<b>\$ 3,337,659</b>

## Revenue - Local Non-Tax

- Donations
- Rental Fees
- Local Food Service Fees
- Student Fees
- Traffic Safety
- Sale/Resale of Goods
- Investment Earnings



## Revenue Projections - Local Non-Tax

	2018-19	2019-20	2020-21
<i>Description</i>	Actual	Budget	Budget
<i>Local - Traffic Safety</i>	34,300	50,000	60,000
<i>Local - Building Resal</i>	38,820	50,000	50,000
<i>Local - Food Service Sales</i>	128,332	128,000	120,000
<i>Local - Investment Incom</i>	19,460	15,000	5,000
<i>Local - Grants</i>	84,296	40,000	70,000
<i>Local - School Rentals</i>	153	10,000	10,000
<i>Local - Community Center Rentals</i>	370,031	310,000	<b>200,000</b>
<i>Local - Unassigned</i>	3,086	5,000	5,000
<b>TOTAL - Local Non-Tax Revenues</b>	<b>\$ 678,479</b>	<b>\$ 608,000</b>	<b>\$ 520,000</b>

# State Apportionment



***x Staffing Ratio =***

***# Certificated Staff x \$85,146***

***# Classified Staff x \$59,173***

***# Administrators x \$122,439***

***Corresponding Employee Benefits***

***& MSOCs***



**FUNDED**





## Revenue Projections – State Funding

	2018-19	2019-20	2020-21
<i>Description</i>	Actual	Budget	Budget
<i>State - Apportionment (Basic ED)</i>	11,769,590	12,180,915	12,243,095
<i>State - Apportionment (Special Ed)</i>	478,759	521,523	482,967
<b>TOTAL - State General Purpose</b>	<b>\$ 12,248,348</b>	<b>\$ 12,702,438</b>	<b>\$ 12,726,062</b>
<i>State - Special Education</i>	1,795,939	1,885,523	1,850,846
<i>State - LAP</i>	261,291	288,505	279,927
<i>State - National Board Bonus</i>	19,927	21,400	20,706
<i>State - Homeless Student Stability education Program (HSSeP)</i>	83,531	85,000	75,000
<i>State - Bilingual</i>	18,961	22,803	16,659
<i>State - Highly Capable</i>	41,245	43,199	43,286
<i>State - Inclusionary Practices Project (IPP)</i>			18,420
<i>State - School Food Service</i>	4,133	3,970	3,970
<i>State - Transportation Reimbursement</i>	<b>1,107,139</b>	<b>1,058,080</b>	<b>830,685</b>
<b>TOTAL - State Special Purpose</b>	<b>\$ 3,422,183</b>	<b>\$ 3,500,496</b>	<b>\$ 3,139,499</b>

## Revenue Projections – Federal Special Purpose

	2018-19	2019-20	2020-21
<i>Description</i>	Actual	Budget	Budget
<i>Federal - IDEA</i>	335,673	349,797	329,097
<i>Federal - PreSchool</i>	9,926	10,194	9,813
<i>Federal Homeless</i>	24,000	25,000	25,000
<i>Federal - Title I</i>	155,860	182,230	180,776
<i>Federal - Title II</i>	44,721	36,702	35,526
<i>Federal - Title IV</i>	10,332	11,421	13,650
<b><i>Federal - Cares Act (ESSER)</i></b>			<b>152,004</b>
<i>Federal - School Lunch (F/R)</i>	152,162	118,000	110,000
<i>Prevention and Wellness Initiative (CPWI)</i>	41,585	85,000	80,000
<i>Federal - USDA Commodities</i>	26,335	20,000	20,000
<b><i>TOTAL - Federal Special Purpose</i></b>	<b>\$ 821,816</b>	<b>\$ 838,344</b>	<b>\$ 955,866</b>

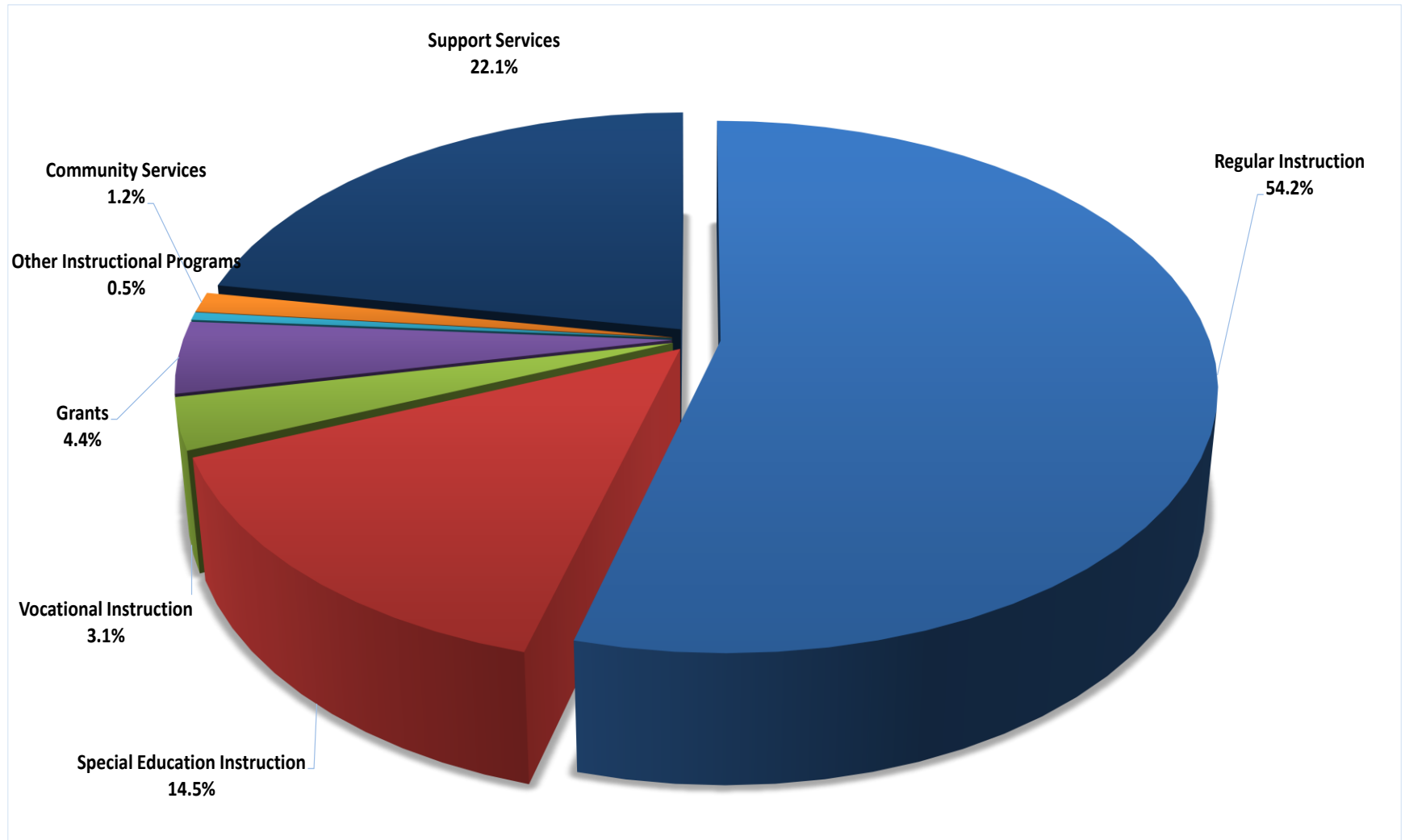
## Summary - Revenue

	2018-19	2019-20	2020-21
<i>Description</i>	Actual	Budget	Budget
<i>TOTAL - Local Tax Revenues</i>	\$ 3,756,136	\$ 3,339,254	\$ 3,337,659
<i>TOTAL - Local Non-Tax Revenues</i>	\$ 678,479	\$ 608,000	\$ 520,000
<i>TOTAL - State General Purpose</i>	\$ 12,248,348	\$ 12,702,438	\$ 12,726,062
<i>TOTAL - State Special Purpose</i>	\$ 3,422,183	\$ 3,500,496	\$ 3,139,499
<i>TOTAL - Federal Special Purpose</i>	\$ 821,816	\$ 838,344	\$ 955,866
<i>TOTAL - State Agencies - Unassigned</i>	\$ 35,964	\$ 20,000	\$ -
	-		
<i>TOTAL Revenues</i>	\$ 20,962,927	\$ 21,008,532	\$ 20,679,086
<i>GRANT CAPACITY (Revenue-Expense Neutral)</i>	\$ -	\$ -	\$ 100,000
			-
<i>Budgeted Revenue</i>	\$ 20,962,927	\$ 21,008,532	\$ 20,779,086

# *Expenditures*



# *Expenditure by Program*



# *Expenditure by Program Type*

<i>Expenditures by PROGRAM</i>	<i>Prg</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>Chg</i>
<b>Regular Instruction</b>		\$ 8,939,984	\$ 9,718,477	\$ 10,857,267	\$ 11,361,273	\$ 11,529,779	\$ 168,506
Basic Education	01	\$ 8,939,984	\$ 9,718,477	\$ 10,857,267	\$ 11,361,273	\$ 11,499,779	\$ 138,506
Alternative Education	02	\$ -				\$ 30,000	\$ 30,000
<b>Special Education Instruction</b>		\$ 2,271,053	\$ 2,470,966	\$ 2,844,595	\$ 3,065,936	\$ 3,086,996	\$ 21,060
Special Education, State	21	\$ 1,921,728	\$ 2,052,207	\$ 2,415,732	\$ 2,598,956	\$ 2,660,985	\$ 62,029
Special Education, State (0-2)	22	\$ 20,000	\$ 53,855	\$ 50,987	\$ 87,415	\$ -	\$ (87,415)
Special Education, Federal	24	\$ 329,325	\$ 364,904	\$ 377,876	\$ 379,565	\$ 426,011	\$ 46,446
<b>Vocational Instruction</b>		\$ 500,814	\$ 513,744	\$ 724,961	\$ 557,502	\$ 662,020	\$ 104,518
Vocational, State	31	\$ 500,814	\$ 507,077	\$ 718,211	\$ 557,502	\$ 662,020	\$ 104,518
Vocational, Federal	38	\$ -	\$ 6,667	\$ 6,750	\$ -	\$ -	\$ -

# *Expenditure by Program Type*

<i>Expenditures by PROGRAM</i>	<i>Prg</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>Chg</i>
<b>Grants</b>		\$ 500,472	\$ 576,287	\$ 646,652	\$ 759,376	\$ 931,643	\$ 172,267
Disadvantaged, Federal	51	\$ 183,871	\$ 204,963	\$ 221,594	\$ 203,448	\$ 208,720	\$ 5,272
School Improvement, Federal	52	\$ 65,455	\$ 31,976	\$ 42,208	\$ 45,975	\$ 49,176	\$ 3,201
Learning Assistance, State	55	\$ 219,876	\$ 250,862	\$ 262,556	\$ 295,749	\$ 286,876	\$ (8,873)
Special & Pilot Programs, State	58	\$ 24,590	\$ 82,644	\$ 106,401	\$ 106,401	\$ 112,607	\$ 6,206
Bilingual	65	\$ 6,680	\$ 5,842	\$ 13,893	\$ 22,803	\$ 41,654	\$ 18,851
Compensatory	69	\$ -			\$ 85,000	\$ 80,606	\$ (4,394)
Cares Act	76					\$ 152,004	\$ 152,004
<b>Other Instructional Programs</b>		\$ 205,962	\$ 222,804	\$ 82,336	\$ 93,199	\$ 103,286	\$ 10,087
Traffic Safety	71	\$ 43,850	\$ 40,000	\$ 40,000	\$ 50,000	\$ 60,000	\$ 10,000
Highly Capable	74	\$ 12,112	\$ 32,804	\$ 42,336	\$ 43,199	\$ 43,286	\$ 87
Grant Capacity	79	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -

# *Expenditure by Program Type*

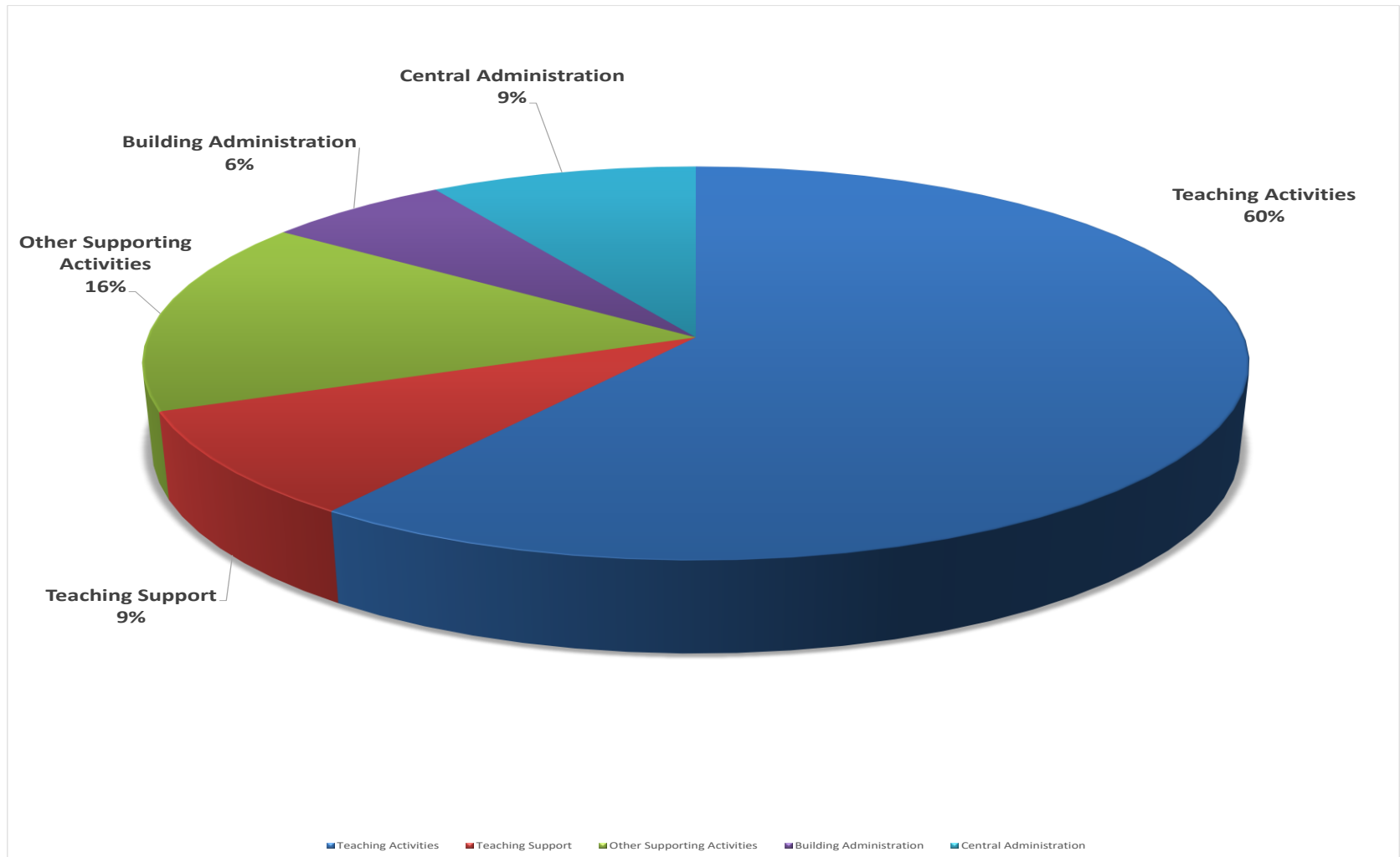
<i>Expenditures by PROGRAM</i>	<i>Prg</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>Chg</i>
<b>Community Services</b>		\$ -	\$ 20,000	\$ 253,601	\$ 333,899	\$ 261,420	\$ (72,479)
Community Center	89	\$ -	\$ 20,000	\$ 253,601	\$ 333,899	\$ 261,420	\$ (72,479)
<b>Support Services</b>		\$ 4,365,364	\$ 4,240,394	\$ 4,624,400	\$ 5,315,191	\$ 4,715,281	\$ (599,910)
District Wide Support	97	\$ 2,973,759	\$ 2,792,789	\$ 3,014,070	\$ 3,515,784	\$ 2,987,976	\$ (527,808)
School Food Services	98	\$ 521,262	\$ 527,538	\$ 552,326	\$ 579,322	\$ 531,513	\$ (47,809)
Pupil Transportation	99	\$ 870,343	\$ 920,067	\$ 1,058,004	\$ 1,220,085	\$ 1,195,792	\$ (24,293)
<b>Total - Program Groups</b>		\$ 16,783,649	\$ 17,762,672	\$ 20,033,812	\$ 21,486,376	\$ 21,290,425	\$ (195,951)



## *Summary - Expenditure by Program Type*

Expenditure Category	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Chg
Regular Instruction	\$ 8,783,269	\$ 8,939,984	\$ 9,718,477	\$ 10,857,267	\$ 11,361,273	\$ <b>11,529,779</b>	\$ 168,506
Special Education Instruction	\$ 2,119,345	\$ 2,271,053	\$ 2,470,966	\$ 2,844,595	\$ 3,065,936	\$ <b>3,086,996</b>	\$ 21,060
Vocational Instruction	\$ 542,034	\$ 500,814	\$ 513,744	\$ 724,961	\$ 557,502	\$ <b>662,020</b>	\$ 104,518
Grants	\$ 493,352	\$ 500,472	\$ 576,287	\$ 646,652	\$ 759,376	\$ <b>931,643</b>	\$ 172,267
Other Instructional Programs	\$ 202,200	\$ 205,962	\$ 222,804	\$ 82,336	\$ 93,199	\$ <b>103,286</b>	\$ 10,087
Community Services	\$ 30,000	\$ -	\$ 20,000	\$ 253,601	\$ 333,899	\$ <b>261,420</b>	\$ (72,479)
Support Services	\$ 4,335,903	\$ 4,365,364	\$ 4,240,394	\$ 4,624,400	\$ 5,315,191	\$ <b>4,715,281</b>	\$ (599,910)
Total - Program Groups	\$ 16,530,953	\$ 16,783,649	\$ 17,762,672	\$ 20,033,812	\$ 21,486,376	\$ <b>21,290,425</b>	\$ (195,951)

# *Expenditure by Activity Type*



## *Expenditure by Activity Type*

<b>Expenditures by ACTIVITY</b>	<b>16-17 Budget</b>	<b>17-18 Budget</b>	<b>18-19 Budget</b>	<b>19-20 Budget</b>	<b>20-21 Budget</b>	<b>Change</b>
<b>Teaching Activities</b>	<b>\$ 10,019,979</b>	<b>\$ 10,809,428</b>	<b>\$ 11,893,232</b>	<b>\$ 12,349,060</b>	<b>\$ 12,804,050</b>	<b>\$ 454,990</b>
Teaching	\$ 9,661,650	\$ 10,433,523	\$ 11,461,276	\$ 11,964,950	\$ 12,452,246	\$ 487,296
Extracurricular	\$ 358,329	\$ 375,905	\$ 431,956	\$ 384,110	\$ 351,804	\$ (32,306)
<b>Teaching Support</b>	<b>\$ 1,242,078</b>	<b>\$ 1,398,402</b>	<b>\$ 1,535,212</b>	<b>\$ 1,879,725</b>	<b>\$ 1,897,531</b>	<b>\$ 17,806</b>
Learning Resources	\$ 4,004	\$ 61,240	\$ 63,321	\$ 81,931	\$ 68,770	\$ (13,161)
Guidance / Counseling	\$ 505,482	\$ 609,006	\$ 664,538	\$ 855,693	\$ 884,315	\$ 28,622
Health Services	\$ 669,592	\$ 696,180	\$ 744,353	\$ 872,101	\$ 890,731	\$ 18,630
Instructional Pro Development	\$ 63,000	\$ 31,976	\$ 63,000	\$ 70,000	\$ 53,715	\$ (16,285)

# *Expenditure by Activity Type*

<b>Expenditures by ACTIVITY</b>	16-17 Budget	17-18 Budget	18-19 Budget	19-20 Budget	<b>20-21 Budget</b>	Change
<b>Other Supporting Activities</b>	<b>\$ 3,049,477</b>	<b>\$ 2,801,121</b>	<b>\$ 3,340,508</b>	<b>\$ 3,943,997</b>	<b>\$ 3,387,632</b>	<b>\$ (556,365)</b>
Food (Commodities)	\$ 149,300	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Operations (Food Service)	\$ 259,462	\$ 265,739	\$ 289,401	\$ 322,322	\$ 301,363	\$ (20,959)
Operations (Transportation)	\$ 612,130	\$ 632,788	\$ 722,835	\$ 838,379	\$ 758,310	\$ (80,069)
Maintenance (Transportation)	\$ 173,234	\$ 187,898	\$ 225,264	\$ 255,392	\$ 255,194	\$ (198)
Insurance (Transportation)	\$ 20,078	\$ 22,366	\$ 26,136	\$ 30,916	\$ 33,640	\$ 2,724
Transfers (Transportation)	\$ (50,000)	\$ (45,000)	\$ (45,900)	\$ (45,900)	\$ (50,000)	\$ (4,100)
Grounds Maintenance	\$ 45,380	\$ 76,131	\$ 82,268	\$ 82,807	\$ 83,057	\$ 250
Operation of Plant (Custodial)	\$ 532,203	\$ 514,829	\$ 572,986	\$ 706,209	\$ 706,699	\$ 490
Maintenance (Building)	\$ 438,403	\$ 353,938	\$ 405,420	\$ 599,209	\$ 413,469	\$ (185,740)
Utilities	\$ 543,500	\$ 429,750	\$ 527,770	\$ 594,900	\$ 447,400	\$ (147,500)
Insurance	\$ 100,772	\$ 112,171	\$ 171,823	\$ 176,098	\$ 225,139	\$ 49,041
Information Systems	\$ 219,015	\$ 224,511	\$ 250,385	\$ 267,165	\$ 151,361	\$ (115,804)
Motor Pool	\$ 6,000	\$ 6,000	\$ 6,120	\$ 5,000	\$ 5,000	\$ -
Public Activity	\$ -	\$ -	\$ 86,000	\$ 91,500	\$ 37,000	\$ (54,500)

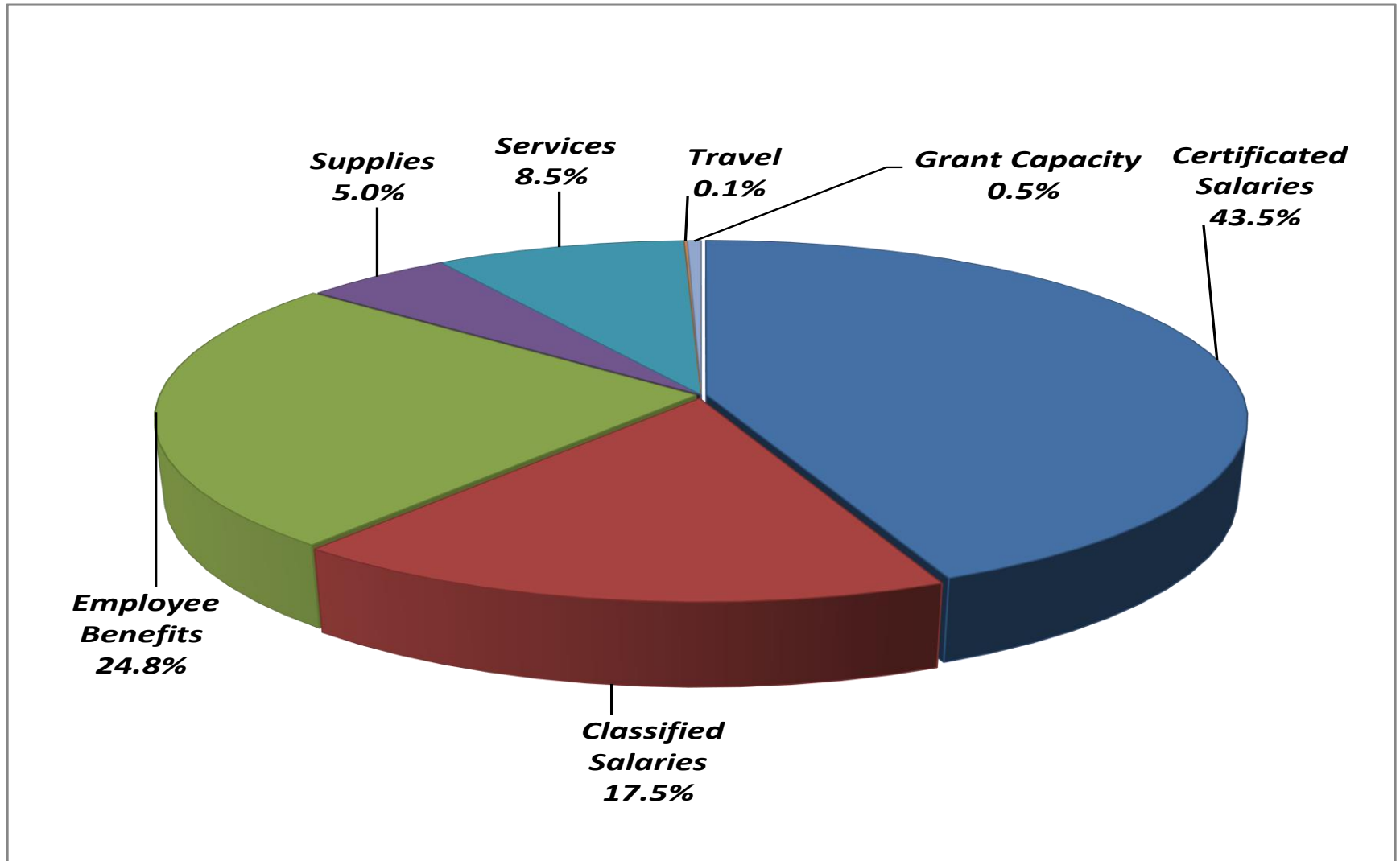
# *Expenditure by Activity Type*

<b>Expenditures by ACTIVITY</b>	16-17 Budget	17-18 Budget	18-19 Budget	19-20 Budget	20-21 Budget	Change
<b>Building Administration</b>	\$ 906,937	\$ 990,371	\$ 1,155,433	\$ 1,293,252	\$ 1,316,591	\$ 23,339
Principal's Office	\$ 906,937	\$ 990,371	\$ 1,155,433	\$ 1,293,252	\$ 1,316,591	\$ 23,339
<b>Central Administration</b>	\$ 1,565,178	\$ 1,763,350	\$ 2,109,427	\$ 2,020,342	\$ 1,884,621	\$ (135,721)
Board of Directors	\$ 221,000	\$ 124,500	\$ 122,590	\$ 134,300	\$ 72,500	\$ (61,800)
Superintendent's Office	\$ 295,957	\$ 319,677	\$ 348,323	\$ 401,858	\$ 409,111	\$ 7,253
Business Office	\$ 385,871	\$ 422,283	\$ 438,833	\$ 459,270	\$ 385,223	\$ (74,047)
Human Resource Office	\$ 82,583	\$ 89,785	\$ 103,581	\$ 164,636	\$ 157,472	\$ (7,164)
Public Relations	\$ 5,000	\$ 7,500	\$ 6,500	\$ 5,000	\$ 8,000	\$ 3,000
Supervision (Program)	\$ 245,591	\$ 320,038	\$ 611,453	\$ 360,232	\$ 355,597	\$ (4,635)
Supervision (Food Service)	\$ 112,500	\$ 241,799	\$ 242,925	\$ 237,000	\$ 210,150	\$ (26,850)
Supervision (Transportation)	\$ 114,901	\$ 122,015	\$ 129,669	\$ 141,298	\$ 198,648	\$ 57,350
Supervision (Maintenance)	\$ 101,775	\$ 115,753	\$ 105,553	\$ 116,748	\$ 87,920	\$ (28,828)
<b>Total Expenditures</b>	\$ 16,783,649	\$ 17,762,672	\$ 20,033,812	\$ 21,486,376	\$ 21,290,425	\$ (195,951)

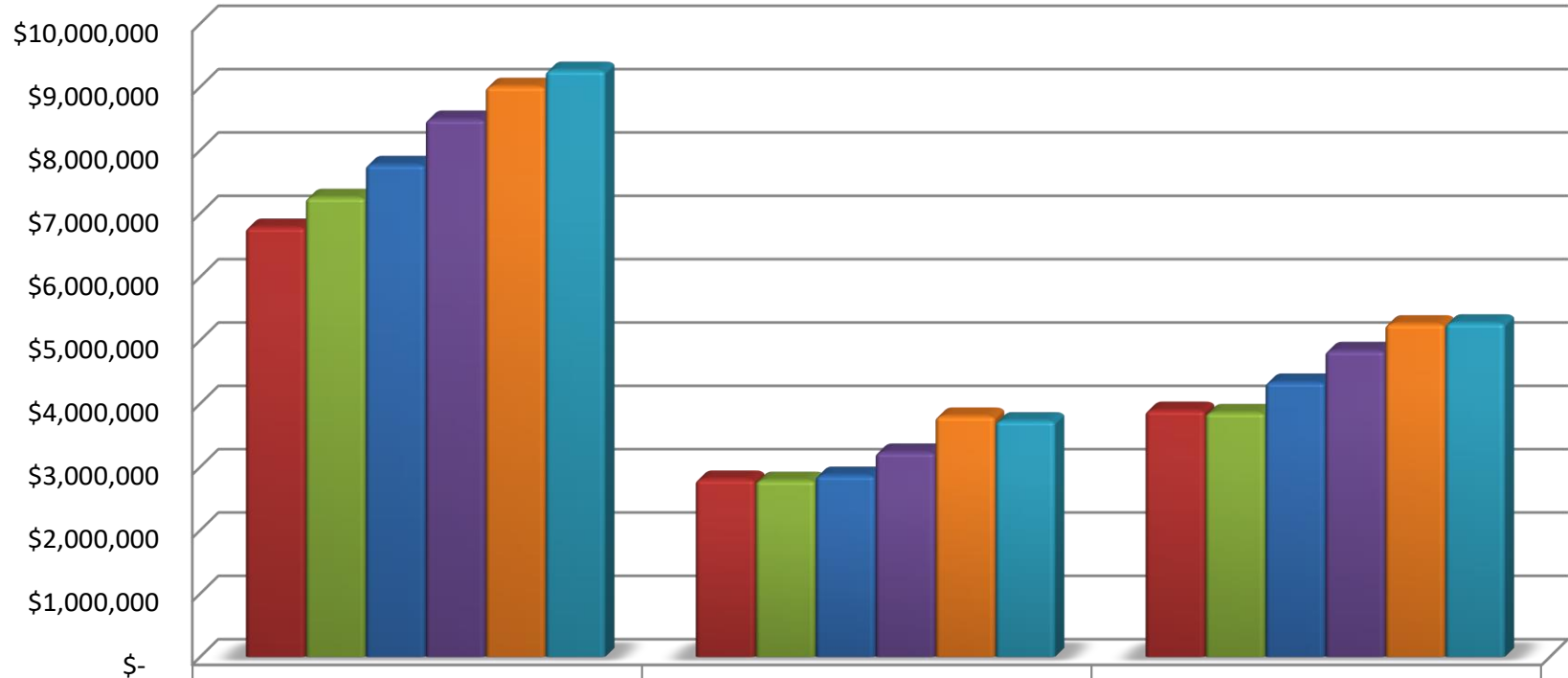
## *Summary - Expenditure by Activity Type*

Expenditure Category	15-16 Budget	16-17 Budget	17-18 Budget	18-19 Budget	19-20 Budget	2020-21	Change
<b>Teaching Activities</b>	\$ 9,792,498	\$ 10,019,979	\$ 10,809,428	\$ 11,893,232	\$ 12,349,060	<b>\$ 12,804,050</b>	\$ 454,990
<b>Teaching Support</b>	\$ 1,151,138	\$ 1,242,078	\$ 1,398,402	\$ 1,535,212	\$ 1,879,725	<b>\$ 1,897,531</b>	\$ 17,806
<b>Other Supporting Activities</b>	\$ 3,095,320	\$ 3,049,477	\$ 2,801,121	\$ 3,340,508	\$ 3,943,997	<b>\$ 3,387,632</b>	\$ (556,365)
<b>Building Administration</b>	\$ 917,708	\$ 906,937	\$ 990,371	\$ 1,155,433	\$ 1,293,252	<b>\$ 1,316,591</b>	\$ 23,339
<b>Central Administration</b>	\$ 1,549,439	\$ 1,565,178	\$ 1,763,350	\$ 2,109,427	\$ 2,020,342	<b>\$ 1,884,621</b>	\$ (135,721)
<b>Total Expenditures</b>	\$ 16,506,103	\$ 16,783,649	\$ 17,762,672	\$ 20,033,812	\$ 21,486,376	<b>\$ 21,290,425</b>	\$ (195,951)

## *Expenditures by Object Code*



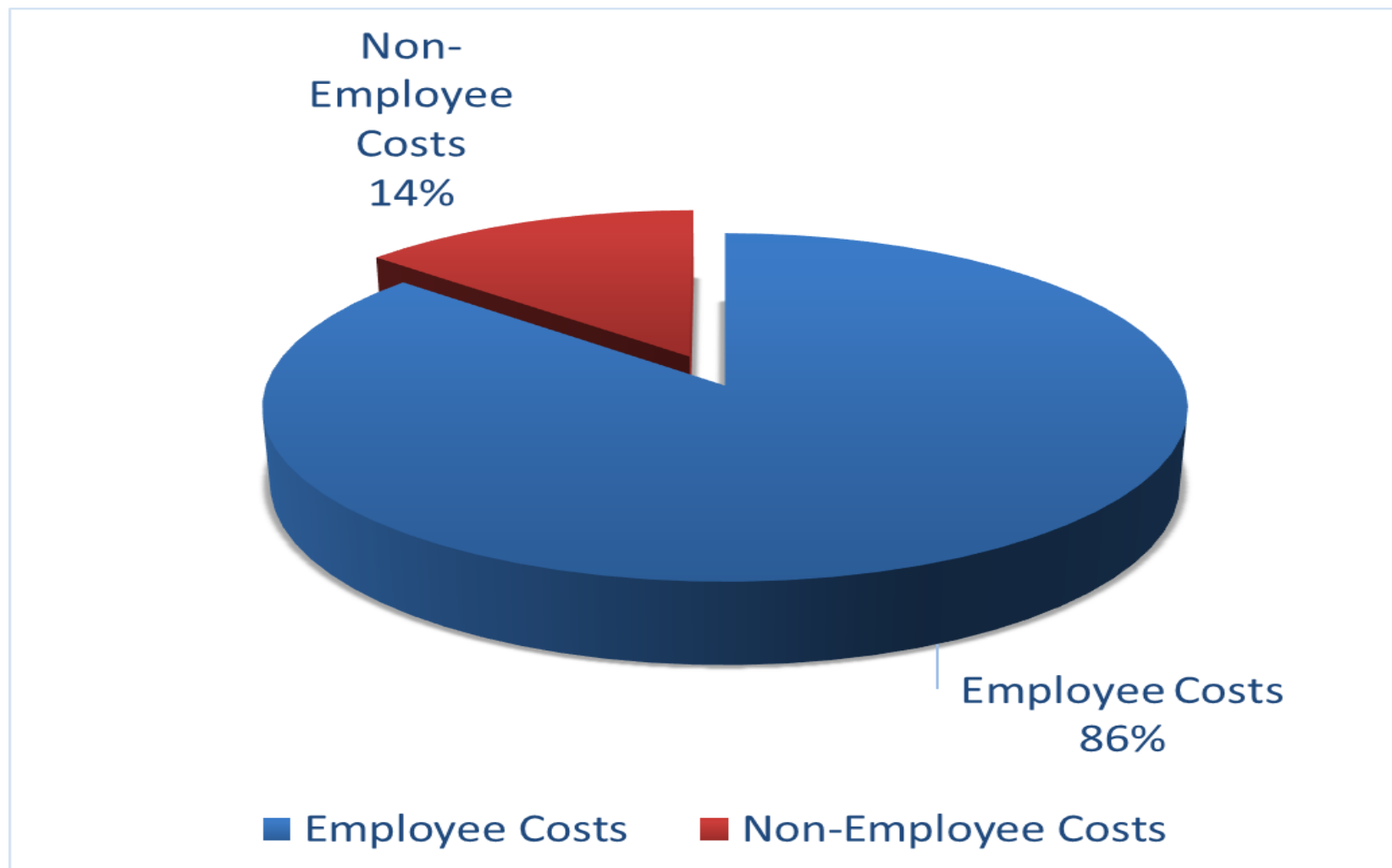
## Expenditures by Object Code



	Certificated Salaries	Classified Salaries	Employee Benefits
2015-16	\$6,791,283	\$2,813,345	\$3,901,267
2016-17	\$7,261,695	\$2,795,367	\$3,864,524
2017-18	\$7,781,636	\$2,875,207	\$4,345,408
2018-19	\$8,496,460	\$3,239,949	\$4,845,211
2019-20	\$9,015,023	\$3,808,579	\$5,265,432
2020-21	\$9,269,140	\$3,735,743	\$5,280,620



## *Expenditures by Object Code*



## *Expenditures by Object Code*

	2016-17	2017-18	2018-19	2019-20	2020-21	Change \$\$
<b>Certificated Salaries</b>	\$ 7,270,796	\$ 7,781,637	\$ 8,496,460	\$ 9,015,023	\$ 9,269,140	\$ 254,117
<b>Classified Salaries</b>	\$ 2,800,172	\$ 2,873,871	\$ 3,239,949	\$ 3,808,579	\$ 3,735,743	\$ (72,836)
<b>Employee Benefits</b>	\$ 3,849,726	\$ 4,345,408	\$ 4,845,211	\$ 5,265,432	\$ 5,280,620	\$ 15,188
<b>Supplies</b>	\$ 788,696	\$ 837,421	\$ 1,288,785	\$ 980,567	\$ 1,070,935	\$ 90,368
<b>Services</b>	\$ 1,923,384	\$ 1,873,148	\$ 2,107,739	\$ 2,359,398	\$ 1,809,787	\$ (549,611)
<b>Travel</b>	\$ 50,875	\$ 51,200	\$ 55,668	\$ 57,377	\$ 24,200	\$ (33,177)
<b>Grant Capacity</b>					\$ 100,000	\$ 100,000
<b>TOTAL</b>	\$ 16,783,649	\$ 17,762,685	\$ 20,033,812	\$ 21,486,376	\$ 21,290,425	\$ (195,951)

## *Expenditures by Object Code*

### Summary of Main Expenditure Reductions

#### Support Services –

- Legal Fees
- Election Fees
- Community Center
- Building Utilities
- District Contracted Services
- Food Service Fees – Chartwell
- Transportation - Fuel

#### Classified Salaries/Benefits

- Unfilled position
- Partial contracts funded by CPF

## *Staffing History*

<b>Fiscal Year</b>	<b>Enrollment</b>	<b>Certificated</b>	<b>Classified</b>	<b>Total</b>
2015-16	1,339	92.57	57.36	149.93
2016-17	1,320	92.57	52.96	145.53
2017-18	1,310	93.87	52.52	146.39
2018-19	1,296	95.87	56.00	151.88
2019-20	1,237	85.82	59.65	145.46
<b>2020-21</b>	<b>1,228</b>	<b>86.49</b>	<b>58.17</b>	<b>144.67</b>

## MSOC Disclosure (Prg 01 & 97)

- **State Funded**            **\$1,601,789**
- **District Actual**        **\$1,716,014**
- **Levy Funded**            **\$114,225**

## OTHER FUNDS BUDGETED

- ▶ *Capital Projects Fund*
- ▶ *Debt Service Fund*
- ▶ *ASB Fund*
- ▶ *Transportation Vehicle Fund*

## Capital Projects Fund

CP levy funds can only be used for costs associated with:

- the application and modernization of technology systems
- Major maintenance and repair of facilities



## Summary - Capital Projects Fund

2000   Local Nontax Support	5,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,255,000</b>
EXPENDITURES	
20   Buildings	1,510,265
30   Technology Equipment	1,407,896
<b>B. TOTAL EXPENDITURES</b>	<b>2,918,161</b>
C. OTHER FINANCING USES--TRANSFERS OUT (C	84,500
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(747,661)</b>
BEGINNING FUND BALANCE	
G.L.862 Committed from Levy Proceeds	832,500
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>832,500</b>
ENDING FUND BALANCE	
G.L.862 Committed from Levy Proceeds	84,839
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>84,839</b>





## Summary - Debt Service Fund [Energy Upgrades]



2000   Local Nontax Support	25
9000   Other Financing Sources	84,500
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>84,525</b>
EXPENDITURES	
Matured Bond Expenditures	70,000
Interest on Bonds	15,500
UnderWriter's Fees	250
<b>B. TOTAL EXPENDITURES</b>	<b>85,750</b>
<b>SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,225)</b>
BEGINNING FUND BALANCE	
G.L.830 Restricted for Debt Service	1,560
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,560</b>
ENDING FUND BALANCE	
G.L.830 Restricted for Debt Service	335
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>335</b>

## Summary - Debt Service Fund [Energy Upgrades]



<b>FY</b>	<b>Due Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Balance</b>
	6/1/2020	70,000	9,500	310,000
<b>2020-21</b>	<b>12/1/2020</b>	-	<b>7,750</b>	
	<b>6/1/2021</b>	<b>70,000</b>	<b>7,750</b>	<b>240,000</b>
2021-22	12/1/2021	-	6,000	
	6/1/2022	75,000	6,000	165,000
2022-23	12/1/2022	-	4,125	
	6/1/2023	80,000	4,125	85,000
2023-24	12/1/2023	-	2,125	
	6/1/2024	85,000	2,125	-

# Summary - (ASB) Fund



100   General Student Body	17,000
200   Athletics	178,900
300   Classes	10,000
400   Clubs	29,300
600   Private Moneys	-
<b>A. TOTAL REVENUES 235,200000</b>	<b>235,200</b>
<b>EXPENDITURES</b>	
100   General Student Body	23,500
200   Athletics	115,250
300   Classes	8,000
400   Clubs	24,950
600   Private Moneys	-
<b>B. TOTAL EXPENDITURES</b>	<b>171,700</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>63,500</b>
<b>BEGINNING FUND BALANCE</b>	
G.L.819 Restricted for Fund Purposes	39,936
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>39,936</b>
<b>ENDING FUND BALANCE</b>	
G.L.819 Restricted for Fund Purposes	103,436
<b>F. TOTAL ENDING FUND BALANCE</b>	<b>103,436</b>



## Summary - Transportation Vehicle Fund

2300   Investment Earnings	1,500
4499   Transportation Reimbursement Depreciation	92,000
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>93,500</b>
EXPENDITURES	
33 Transportation Equipment Purchases	305,000
<b>D. TOTAL EXPENDITURES</b>	<b>305,000</b>
<b>SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(211,500)</b>
BEGINNING FUND BALANCE	
G.L.819 Restricted for Fund Purposes	212,650
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>212,650</b>
ENDING FUND BALANCE	
G.L.819 Restricted for Fund Purposes	1,150
<b>J. TOTAL ENDING FUND BALANCE</b>	<b>1,150</b>



## *Summary - Expenditure by Fund*

<i>Fund</i>	<i>2014-15 Actual</i>	<i>2015-16 Budget</i>	<i>2016-17 Budget</i>	<i>2017-18 Budget</i>	<i>2018-19 Budget</i>	<i>2019-20 Budget</i>	<i>2020-21 Budget</i>
General Fund	15,209,651	16,506,103	16,783,649	17,762,672	20,033,812	21,486,376	<b>21,290,425</b>
Capital Projects Fund	1,878,312	2,575,200	2,800,000	2,450,582	2,479,560	2,119,000	<b>2,918,161</b>
Associated Student Body	176,763	218,135	219,700	211,250	230,825	220,450	<b>171,700</b>
Transportation Vehicle	402,320	175,000	290,000	162,000	260,000	360,000	<b>305,000</b>
Debt Service Fund	87,050	85,350	88,150	85,200	87,500	89,250	<b>85,750</b>
Total Expenditures	17,667,046	19,474,438	20,181,499	20,671,704	23,091,697	24,275,076	<b>24,771,036</b>

# Certification Page

	GENERAL FUND	TRANS. VEHICLE	CAPITAL PROJECTS	DEBT SERVICE	ASSOC. STUDENT BODY
SOURCE OF FUNDS					
Beginning Balance	2,950,000	212,650	832,500	1,560	39,936
Revenue	20,779,089	93,500	2,255,000	25	235,200
Transfers In	-	-	-	84,500	-
Total Funds Available	23,729,089	306,150	3,087,500	86,085	275,136
USE OF FUNDS					
Expenditures	21,290,425	305,000	2,918,161	85,750	171,700
Transfers Out	-	-	84,500	-	-
Total Funds Used	21,290,425	305,000	3,002,661	85,750	171,700
ENDING BALANCE	2,438,664	1,150	84,839	335	103,436

# *Four Year Budget Requirement*

**F-195F**

# Four Year Enrollment Projection

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten	86.20	88.10	87.80	87.30
2. Grade 1	93.40	89.90	91.60	91.50
3. Grade 2	84.80	83.70	80.40	82.30
4. Grade 3	74.80	85.70	86.61	83.10
5. Grade 4	89.20	80.50	90.64	91.70
6. Grade 5	97.05	89.05	80.95	91.15
7. Grade 6	89.00	96.60	89.08	80.80
8. Grade 7	95.20	91.70	100.72	92.60
9. Grade 8	99.80	96.00	91.82	100.80
10. Grade 9	117.50	105.70	101.32	96.90
11. Grade 10	114.45	112.05	101.89	97.75
12. Grade 11 (excluding Running Start)	93.40	95.00	93.74	85.10
13. Grade 12 (excluding Running Start)	88.50	90.30	89.76	88.60
14. SUBTOTAL	<b>1,223.30</b>	<b>1,204.30</b>	<b>1,186.33</b>	<b>1,169.60</b>
15. Running Start	29.00	28.00	28.00	28.00
16. Dropout Reengagement Enrollment	-	-	-	-
17. ALE Enrollment	4.50	4.50	4.50	4.50
18. TOTAL K-12	<b>1,256.80</b>	<b>1,236.80</b>	<b>1,218.83</b>	<b>1,202.10</b>
B. STAFF COUNTS				
1. General Fund FTE Certificated Employees	86.493	86.000	86.000	86.000
2. General Fund FTE Classified Employees	58.173	58.000	58.000	58.000



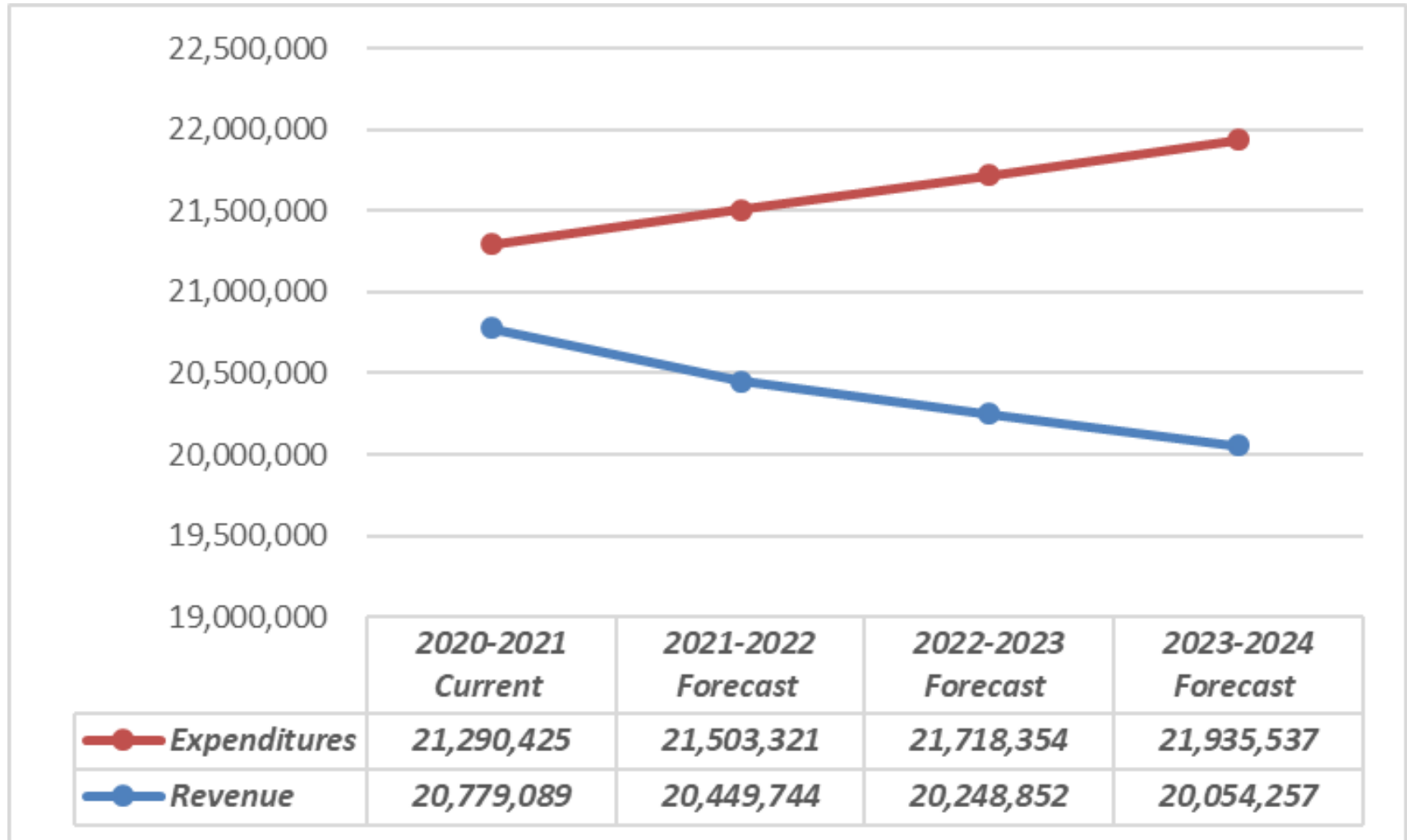
# Four Year Budget Projection - Revenue

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES		<b>**1% Increase in Revenue</b>		
1000   Local Taxes	3,337,662	3,335,000	3,334,000	3,333,000
2000   Local Nontax Support	520,000	570,000	620,000	620,000
3000   State, General Purpose	12,726,062	12,485,444	12,288,090	12,123,650
4000   State, Special Purpose	3,239,499	3,103,438	3,050,896	3,021,745
6000   Federal, Special Purpose	955,866	955,862	955,866	955,862
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>20,779,089</b>	<b>20,449,744</b>	<b>20,248,852</b>	<b>20,054,257</b>

## *Four Year Budget Projection - Expenditures*

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
EXPENDITURES		<b>**1% Increase in Expenditures</b>		
00   Regular Instruction	11,532,382	11,647,697	11,764,174	11,881,815
20   Special Education Instruction	3,086,765	3,117,633	3,148,809	3,180,297
30   Vocational Education Instruction	660,070	666,671	673,337	680,071
50 and 60   Compensatory Education Instruction	779,639	787,435	795,310	803,263
70   Other Instructional Programs	255,290	257,843	260,421	263,026
80   Community Services	261,420	264,034	266,675	269,341
90   Support Services	4,714,859	4,762,008	4,809,628	4,857,724
<b>B. TOTAL EXPENDITURES</b>	<b>21,290,425</b>	<b>21,503,321</b>	<b>21,718,354</b>	<b>21,935,537</b>

## Four Year Budget Projection - GF



# Four Year Budget Projection - GF

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(511,336)	(1,053,577)	(1,469,502)	(1,881,280)
BEGINNING FUND BALANCE				
G.L.890 Unassigned Fund Balance	2,950,000	2,438,664	1,385,087	(84,415)
G.L.891 Unassigned to Minimum Fund Balance Policy				
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,950,000</b>	<b>2,438,664</b>	<b>1,385,087</b>	<b>(84,415)</b>
ENDING FUND BALANCE				
G.L.890 Unassigned Fund Balance	2,438,664	1,385,087	(84,415)	(1,965,695)
G.L.891 Unassigned to Minimum Fund Balance Policy	-	-	-	-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>2,438,664</b>	<b>1,385,087</b>	<b>(84,415)</b>	<b>(1,965,695)</b>

# Budget Requirements - GF

**RCW 28A.505.130** Budget—Requirements for balancing estimated expenditures

***School Board Policy #6020*** - “the Ending Total Fund Balance shall be at least 6% of the budgeted Total Expenditures in the F-195 budget document”

## *Four Year Budget Projection - GF*

<b>F195F - General Fund</b>	<b>2020-21</b>	<b>2021-22</b>		
<b>Ending Fund Balance (2018-19 Budget)</b>	<b>297,053</b>	<b>(1,471,250)</b>		
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Ending Fund Balance (2020-21 Budget)</b>	<b>2,438,664</b>	<b>1,385,087</b>	<b>(84,415)</b>	<b>(1,965,695)</b>

# Four Year Budget Projection - CPF

REVENUES AND OTHER FINANCING SOURCES	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes	2,250,000	2,250,000	2,250,000	2,250,000
2000   Local Nontax Support	5,000	2,500	2,500	2,500
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,255,000</b>	<b>2,252,500</b>	<b>2,252,500</b>	<b>2,252,500</b>
EXPENDITURES				
20   Buildings	1,510,265	1,125,000	1,100,000	1,060,000
30   Technology Equipment	1,407,896	1,125,000	1,060,000	1,105,000
<b>B. TOTAL EXPENDITURES</b>	<b>2,918,161</b>	<b>2,250,000</b>	<b>2,160,000</b>	<b>2,165,000</b>
C. OTHER FINANCING USES--TRANSFERS OUT (C	84,500	87,000	88,500	88,590
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(747,661)</b>	<b>(84,500)</b>	<b>4,000</b>	<b>(1,090)</b>
BEGINNING FUND BALANCE				
G.L.862 Committed from Levy Proceeds	832,500	84,839	339	4,339
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>832,500</b>	<b>84,839</b>	<b>339</b>	<b>4,339</b>
ENDING FUND BALANCE				
G.L.862 Committed from Levy Proceeds	84,839	339	4,339	3,249
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>84,839</b>	<b>339</b>	<b>4,339</b>	<b>3,249</b>

# Four Year Budget Projection - DSF

REVENUES AND OTHER FINANCING SOURCES	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
2000   Local Nontax Support	25	25	25	25
9000   Other Financing Sources	84,500	87,000	88,500	88,590
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>84,525</b>	<b>87,025</b>	<b>88,525</b>	<b>88,615</b>
EXPENDITURES				
Matured Bond Expenditures	70,000	75,000	80,000	85,000
Interest on Bonds	15,500	12,000	8,250	4,250
UnderWriter's Fees	250	-	-	-
<b>B. TOTAL EXPENDITURES</b>	<b>85,750</b>	<b>87,000</b>	<b>88,250</b>	<b>89,250</b>
<b>SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,225)</b>	<b>25</b>	<b>275</b>	<b>(635)</b>
BEGINNING FUND BALANCE				
G.L.830 Restricted for Debt Service	1,560	335	360	635
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,560</b>	<b>335</b>	<b>360</b>	<b>635</b>
ENDING FUND BALANCE				
G.L.830 Restricted for Debt Service	335	360	635	-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>335</b>	<b>360</b>	<b>635</b>	<b>-</b>



# Four Year Budget Projection - ASB

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
<b>REVENUES</b>				
100   General Student Body	17,000	20,000	20,000	20,000
200   Athletics	178,900	115,000	115,000	115,000
300   Classes	10,000	10,000	10,000	10,000
400   Clubs	29,300	25,000	25,000	25,000
600   Private Moneys	-			
<b>A. TOTAL REVENUES 235,200000</b>	<b>235,200</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
<b>EXPENDITURES</b>				
100   General Student Body	23,500	25,000	25,000	25,000
200   Athletics	115,250	115,000	115,000	115,000
300   Classes	8,000	10,000	10,000	10,000
400   Clubs	24,950	25,000	25,000	25,000
600   Private Moneys	-			
<b>B. TOTAL EXPENDITURES</b>	<b>171,700</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES</b>	<b>63,500</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.819 Restricted for Fund Purposes	39,936	103,436	98,436	93,436
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>39,936</b>	<b>103,436</b>	<b>98,436</b>	<b>93,436</b>
<b>ENDING FUND BALANCE</b>				
G.L.819 Restricted for Fund Purposes	103,436	98,436	93,436	88,436
<b>F. TOTAL ENDING FUND BALANCE</b>	<b>103,436</b>	<b>98,436</b>	<b>93,436</b>	<b>88,436</b>

# Four Year Budget Projection - TVF

REVENUES AND OTHER FINANCING SOURCES	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
2300   Investment Earnings	1,500	500	750	750
4499   Transportation Reimbursement Depreciation	92,000	108,000	90,000	90,000
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>93,500</b>	<b>108,500</b>	<b>90,750</b>	<b>90,750</b>
EXPENDITURES				
33 Transportation Equipment Purchases	305,000		200,000	91,000
<b>D. TOTAL EXPENDITURES</b>	<b>305,000</b>	<b>-</b>	<b>200,000</b>	<b>91,000</b>
<b>SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(211,500)</b>	<b>108,500</b>	<b>(109,250)</b>	<b>(250)</b>
BEGINNING FUND BALANCE				
G.L.819 Restricted for Fund Purposes	212,650	1,150	109,650	400
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>212,650</b>	<b>1,150</b>	<b>109,650</b>	<b>400</b>
ENDING FUND BALANCE				
G.L.819 Restricted for Fund Purposes	1,150	109,650	400	150
<b>J. TOTAL ENDING FUND BALANCE</b>	<b>1,150</b>	<b>109,650</b>	<b>400</b>	<b>150</b>

# **WEBSITE DOCUMENTATION**

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**SOUTH WHIDBEY SCHOOL DISTRICT #206  
DEPARTMENTS  
BUSINESS SERVICES  
BUDGET**

**[HTTPS://WWW.SW.WEDNET.EDU/ABOUT US/DEPARTMENTS/BUSINESS SERVICES/BUDGET](https://www.sw.wednet.edu/about_us/departments/business_services/budget)**

**QUESTIONS ?**

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# GLOSSARY

**APPORTIONMENT:** A monthly allocation of general fund revenues primarily generated by monthly enrollment counts.

**BASIC EDUCATION:** "Core" educational requirements as defined by "The Washington Basic Education Act" of 1977.

**BUDGET:** The purpose of a budget is to provide a statement, expressed in financial terms, which serves as the primary tool for planning and controlling operations.

**CATEGORICAL PROGRAMS:** Non basic education programs which may or may not be funded separately by federal or state dollars. Examples of categorical programs:

**Title I** - Remediation (federal) for the aid of students at or below grade level.

**IDEA** - Individuals with Disabilities Education Act (Special Education)

**LAP** - Learning assistance programs to public school students who are deficient in basic skills

**Title II** - Grants for Improving Teacher Quality

**CERTIFICATED PERSONNEL:** Employees such as teachers, principals, counselors, librarians and others hold a teaching certificate serving in positions covered by the continuing contract law.

**CLASSIFIED PERSONNEL:** Employees such as custodians, secretaries, instructional assistants, bus drivers, interpreters and others who do not hold a teaching certificate.

# GLOSSARY

**FISCAL YEAR (FY):** An accounting term used to differentiate between a calendar year (January-December) and a school year (September-August). The fiscal year represented in this budget document is September 1 thru August 31.

**FTE:** Full Time Equivalent. This term is used to describe whether an employee is a full time employee or some percentage of full time. In order to qualify as full time, a certificated instructional employee must work 1260 hours. A classified employee, in order to be considered full time, must work 2080 hours. The term FTE is also used to describe a student that is enrolled full time in each of the enrollment count days running from September through June. If less than full time it may be expressed as a percentage.

**FUND BALANCE:** An accounting term used to describe the excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

**FUNDS:** An accounting term used to describe an organized group of accounts. Individual funds are established for the accounting purpose of isolating specific activities.

# GLOSSARY

## Types Of Funds

**General Fund:** Accounts for ordinary operations financed from local, county, state and federal sources:

1. Instructional programs for students.
2. Maintenance of plant and facilities.
3. Administration of the district.
4. Food service.
5. Transportation.

**Transportation Vehicle Fund:** Accounts for purchase and major repair of buses.

**Capital Projects Fund:** Accounts for construction financed from bond issues and state matching monies.

1. Building construction and remodeling.
2. Land, building and equipment acquisition.
3. Energy audits.
4. Building and grounds major improvements.
5. Replacement of roofs, carpets and service systems.
6. Technology

# GLOSSARY

**Debt Service Fund:** Accounts for redemption of outstanding bonds and the payment of interest incurred by the bonds, financed by local levy bond issue.

**Associated Student Body Fund:** Accounts for student activities, clubs and athletics financed by student fees, fund-raisers, events, and partially by general fund.

**LEVY:** A two year tax for maintenance and operation support for the school district, the revenues from which may be used to supplement educational programs of the district. A levy requires local voter approval.

**LOCAL EFFORT ASSISTANCE:** An attempt to equalize the tax burden placed upon taxpayers of residential districts with a limited business tax base. The state provides assistance in the form of revenue to help equalize the tax base state wide. Only districts that have a successful levy passage qualify for this assistance.

**MATERIALS, SUPPLIES & OPERATING COSTS (MSOC):** Expenditures to non salary items. Examples of expenditure classifications are supplies (postage, paint, wax), instructional materials, purchased services (utilities, legal fees, professional services), travel and capital outlay (grounds equipment, computers).



# GLOSSARY

**RESERVE FOR INVENTORY:** A portion of fund balance that is reserved for the purchase of inventory.

**SUPPORT SERVICES:** Activities which provide administrative, technical and logistical support to a program. Examples of supportive services are transportation, food services, accounting and personnel.

**TAX COLLECTION CALENDAR:** Taxes are collected on a calendar year (January-December) basis. The typical fiscal year budget represents 44% collection in the first year and 56% collection in the second year.