

## Aberdeen School District (2019-2020 Budget)

### ENROLLMENT AND STAFF COUNTS

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

| Description                            | 2019-2020<br>Current | 2020-2021<br>Forecast | 2021-2022<br>Forecast | 2022-2023<br>Forecast |
|----------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 1. Kindergarten /2                     | 230.00               | 215.00                | 251.00                | 245.00                |
| 2. Grade 1                             | 250.00               | 230.00                | 215.00                | 251.00                |
| 3. Grade 2                             | 231.00               | 250.00                | 230.00                | 229.00                |
| 4. Grade 3                             | 229.00               | 231.00                | 250.00                | 230.00                |
| 5. Grade 4                             | 245.00               | 229.00                | 231.00                | 250.00                |
| 6. Grade 5                             | 268.00               | 245.00                | 229.00                | 231.00                |
| 7. Grade 6                             | 289.00               | 268.00                | 245.00                | 229.00                |
| 8. Grade 7                             | 272.00               | 289.00                | 268.00                | 245.00                |
| 9. Grade 8                             | 254.00               | 272.00                | 289.00                | 268.00                |
| 10. Grade 9                            | 226.00               | 254.00                | 272.00                | 289.00                |
| 11. Grade 10                           | 259.00               | 226.00                | 254.00                | 272.00                |
| 12. Grade 11 (excluding Running Start) | 251.00               | 259.00                | 226.00                | 254.00                |
| 13. Grade 12 (excluding Running Start) | 215.00               | 251.00                | 259.00                | 226.00                |
| 14. SUBTOTAL                           | 3,219.00             | 3,219.00              | 3,219.00              | 3,219.00              |
| 15. Running Start                      | 40.00                | 40.00                 | 40.00                 | 40.00                 |
| 16. Dropout Reengagement Enrollment    | 25.00                | 25.00                 | 25.00                 | 25.00                 |
| 17. ALE Enrollment                     | 6.00                 | 6.00                  | 6.00                  | 6.00                  |
| 18. TOTAL K-12                         | 3,290.00             | 3,290.00              | 3,290.00              | 3,290.00              |

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

|                                               |         |         |         |         |
|-----------------------------------------------|---------|---------|---------|---------|
| 1. General Fund FTE Certificated Employees /4 | 236.241 | 236.241 | 236.241 | 236.241 |
| 2. General Fund FTE Classified Employees /4   | 180.209 | 180.209 | 180.209 | 180.209 |

### SUMMARY OF GENERAL FUND BUDGET

#### REVENUES AND OTHER FINANCING SOURCES

| Description                                   | 2019-2020<br>Current | 2020-2021<br>Forecast | 2021-2022<br>Forecast | 2022-2023<br>Forecast |
|-----------------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 1000   Local Taxes                            | 2,465,299            | 3,038,593             | 2,923,962             | 2,926,194             |
| 2000   Local Nontax Support                   | 823,390              | 786,870               | 755,300               | 823,714               |
| 3000   State, General Purpose                 | 31,863,724           | 32,400,791            | 33,255,329            | 34,097,154            |
| 4000   State, Special Purpose                 | 11,325,966           | 11,552,486            | 11,771,983            | 11,995,650            |
| 5000   Federal, General Purpose               | 25,000               | 25,000                | 15,000                | 25,000                |
| 6000   Federal, Special Purpose               | 6,097,608            | 6,158,835             | 6,230,672             | 6,283,129             |
| 7000   Revenues from Other School Districts   | 77,292               | 78,065                | 78,846                | 79,634                |
| 8000   Revenues from Other Entities           | 78,200               | 78,982                | 79,771                | 80,570                |
| 9000   Other Financing Sources                |                      |                       |                       |                       |
| A. TOTAL REVENUES AND OTHER FINANCING SOURCES | 52,756,479           | 54,119,622            | 55,110,863            | 56,311,045            |

## EXPENDITURES

|                                                                                                                   |            |            |            |            |
|-------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| 00   Regular Instruction                                                                                          | 23,204,114 | 24,402,747 | 25,259,669 | 25,757,630 |
| 10   Federal Stimulus                                                                                             |            |            |            |            |
| 20   Special Education Instruction                                                                                | 7,484,672  | 7,784,059  | 8,017,581  | 8,258,108  |
| 30   Vocational Education Instruction                                                                             | 2,481,922  | 2,581,199  | 2,658,635  | 2,738,394  |
| 40   Skill Center Instruction                                                                                     | 366,112    | 380,756    | 392,179    | 403,945    |
| 50 and 60   Compensatory Education Instruction                                                                    | 6,154,093  | 6,400,257  | 6,592,264  | 6,790,032  |
| 70   Other Instructional Programs                                                                                 | 740,802    | 770,434    | 793,547    | 817,354    |
| 80   Community Services                                                                                           | 1,863,535  | 1,938,076  | 1,996,219  | 2,056,105  |
| 90   Support Services                                                                                             | 10,855,630 | 11,289,855 | 11,628,551 | 11,717,574 |
| B. TOTAL EXPENDITURES                                                                                             | 53,150,880 | 55,547,383 | 57,338,645 | 58,539,142 |
| C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/                                                               | 300,000    | 285,000    | 285,000    | 285,000    |
| D. OTHER FINANCING USES (G.L.535) 2/                                                                              |            |            |            |            |
| E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER<br>(UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-<br>C-D) | -694,401   | -1,712,761 | -2,512,782 | -2,513,097 |

## 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 | 540,750 | 540,750 | 376,355 | 226,355 |

|                                                             |           |           |            |            |
|-------------------------------------------------------------|-----------|-----------|------------|------------|
| 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 | 250,000   | 250,000   | 335,732    | 235,732    |
| G.L.845 Restricted for Self-Insurance                       |           |           |            |            |
| G.L.850 Restricted for Uninsured Risks                      |           |           |            |            |
| G.L.870 Committed to Other Purposes                         | 13,370    | 13,370    | 13,370     | 13,370     |
| 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                             | -16,352   | -710,753  | -2,541,974 | -4,894,319 |
| G.L.891 Unassigned to Minimum Fund Balance Policy           | 2,580,246 | 2,580,246 | 2,777,369  | 2,866,932  |
| F. TOTAL BEGINNING FUND BALANCE                             | 3,368,014 | 2,673,613 | 960,852    | -1,551,930 |

## 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     | 540,750 | 376,355 | 226,355 | 276,355 |
| 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 | 250,000 | 335,732 | 235,732 | 235,732 |
| G.L.845 Restricted for Self-Insurance                       |         |         |         |         |
| G.L.850 Restricted for Uninsured Risks                      |         |         |         |         |
| G.L.870 Committed to Other Purposes                         | 13,370  | 13,370  | 13,370  | 13,370  |
| 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                      | -710,753         | -2,541,935     | -4,894,319        | -7,517,441        |
| G.L.891 Unassigned to Minimum Fund Balance Policy    | 2,580,246        | 2,777,368      | 2,866,931         | 2,926,956         |
| <b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3 /</b> | <b>2,673,613</b> | <b>960,852</b> | <b>-1,551,930</b> | <b>-4,065,027</b> |

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

| Description                | 2019-2020<br>Current | 2020-2021<br>Forecast | 2021-2022<br>Forecast | 2022-2023<br>Forecast |
|----------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 100   General Student Body | 99,745               | 99,750                | 99,500                | 99,750                |
| 200   Athletics            | 98,160               | 98,500                | 98,000                | 98,500                |
| 300   Classes              | 2,500                | 3,500                 | 3,000                 | 3,500                 |
| 400   Clubs                | 173,535              | 174,000               | 174,500               | 174,000               |
| 600   Private Moneys       | 85,150               | 86,000                | 87,500                | 90,000                |
| <b>A. TOTAL REVENUES</b>   | <b>459,090</b>       | <b>461,750</b>        | <b>462,500</b>        | <b>465,750</b>        |

### EXPENDITURES

|                                                              |                |                |                |                |
|--------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 100   General Student Body                                   | 70,720         | 70,500         | 71,000         | 70,500         |
| 200   Athletics                                              | 132,240        | 132,500        | 133,000        | 133,500        |
| 300   Classes                                                | 3,000          | 3,500          | 3,000          | 3,500          |
| 400   Clubs                                                  | 167,265        | 169,000        | 167,500        | 168,000        |
| 600   Private Moneys                                         | 85,260         | 86,000         | 87,500         | 90,000         |
| <b>B. TOTAL EXPENDITURES</b>                                 | <b>458,485</b> | <b>461,500</b> | <b>462,000</b> | <b>465,500</b> |
| <b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b> | <b>605</b>     | <b>250</b>     | <b>500</b>     | <b>250</b>     |

### BEGINNING FUND BALANCE

|                                                             |                |                |                |                |
|-------------------------------------------------------------|----------------|----------------|----------------|----------------|
| G.L.810 Restricted for Other Items                          | 7,500          | 7,500          | 7,500          | 7,500          |
| G.L.819 Restricted for Fund Purposes                        | 165,104        | 165,709        | 165,959        | 166,459        |
| 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>172,604</b> | <b>173,209</b> | <b>173,459</b> | <b>173,959</b> |

**ENDING FUND BALANCE**

|                                                             |                |                |                |                |
|-------------------------------------------------------------|----------------|----------------|----------------|----------------|
| G.L.810 Restricted for Other Items                          | 7,500          | 7,500          | 7,500          | 7,500          |
| G.L.819 Restricted for Fund Purposes                        | 165,709        | 165,959        | 166,459        | 166,709        |
| 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>173,209</b> | <b>173,459</b> | <b>173,959</b> | <b>174,209</b> |

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

| Description                                          | 2019-2020<br>Current | 2020-2021<br>Forecast | 2021-2022<br>Forecast | 2022-2023<br>Forecast |
|------------------------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 1000   Local Taxes                                   | 2,608,022            | 2,608,022             | 2,750,000             | 2,825,000             |
| 2000   Local Nontax Support                          | 41,000               | 35,000                | 40,000                | 40,000                |
| 3000   State, General Purpose                        |                      |                       |                       |                       |
| 5000   Federal, General Purpose                      |                      |                       |                       |                       |
| 9000   Other Financing Sources                       | 300,000              | 300,000               | 300,000               | 300,000               |
| <b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | <b>2,949,022</b>     | <b>2,943,022</b>      | <b>3,090,000</b>      | <b>3,165,000</b>      |

**EXPENDITURES**

|                                                         |                  |                  |                  |                  |
|---------------------------------------------------------|------------------|------------------|------------------|------------------|
| Matured Bond Expenditures                               | 2,527,000        | 2,751,000        | 2,893,000        | 3,044,000        |
| Interest on Bonds                                       | 420,683          | 326,510          | 242,483          | 161,029          |
| Interfund Loan Interest                                 |                  |                  |                  |                  |
| Bond Transfer Fees                                      | 900              | 900              | 900              | 900              |
| Arbitrage Rebate                                        |                  |                  |                  |                  |
| UnderWriter's Fees                                      |                  |                  |                  |                  |
| <b>B. TOTAL EXPENDITURES</b>                            | <b>2,948,583</b> | <b>3,078,410</b> | <b>3,136,383</b> | <b>3,205,929</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 /<br>(UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-<br>C-D) | 439 | -135,388 | -46,383 | -40,929 |
|---------------------------------------------------------------------------------------------------------------------|-----|----------|---------|---------|

## BEGINNING FUND BALANCE

|                                         |           |           |           |           |
|-----------------------------------------|-----------|-----------|-----------|-----------|
| G.L.810 Restricted for Other Items      |           |           |           |           |
| G.L.830 Restricted for Debt Service     | 2,328,739 | 2,328,739 | 2,193,790 | 2,147,407 |
| 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         |           | 439       |           |           |
| F. TOTAL BEGINNING FUND BALANCE         | 2,328,739 | 2,329,178 | 2,193,790 | 2,147,407 |

## ENDING FUND BALANCE

|                                           |           |           |           |           |
|-------------------------------------------|-----------|-----------|-----------|-----------|
| G.L.810 Restricted for Other Items        |           |           |           |           |
| G.L.830 Restricted for Debt Service       | 2,328,739 | 2,193,790 | 2,147,407 | 2,106,478 |
| G.L.835 Restricted for Arbitrage Rebate   |           |           |           |           |
| G.L.870 Committed to Other Purposes       |           |           |           |           |
| G.L.889 Assigned to Fund Purposes         | 439       |           |           |           |
| G.L.890 Unassigned Fund Balance           |           |           |           |           |
| H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) | 2,329,178 | 2,193,790 | 2,147,407 | 2,106,478 |

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

| Description                                 | 2019-2020<br>Current | 2020-2021<br>Forecast | 2021-2022<br>Forecast | 2022-2023<br>Forecast |
|---------------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 1000   Local Taxes                          |                      |                       |                       |                       |
| 2000   Local Nontax Support                 | 38,500               | 35,000                | 38,500                | 35,000                |
| 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

|                                               |        |        |        |        |
|-----------------------------------------------|--------|--------|--------|--------|
| A. TOTAL REVENUES AND OTHER FINANCING SOURCES | 38,500 | 35,000 | 38,500 | 35,000 |
|-----------------------------------------------|--------|--------|--------|--------|

**EXPENDITURES**

|            |           |  |  |  |
|------------|-----------|--|--|--|
| 10   Sites | 1,015,087 |  |  |  |
|------------|-----------|--|--|--|

|                |  |  |  |  |
|----------------|--|--|--|--|
| 20   Buildings |  |  |  |  |
|----------------|--|--|--|--|

|                |  |  |  |  |
|----------------|--|--|--|--|
| 30   Equipment |  |  |  |  |
|----------------|--|--|--|--|

|             |  |  |  |  |
|-------------|--|--|--|--|
| 40   Energy |  |  |  |  |
|-------------|--|--|--|--|

|                                   |  |  |  |  |
|-----------------------------------|--|--|--|--|
| 50   Sales and Lease Expenditures |  |  |  |  |
|-----------------------------------|--|--|--|--|

|                                 |  |  |  |  |
|---------------------------------|--|--|--|--|
| 60   Bond Issuance Expenditures |  |  |  |  |
|---------------------------------|--|--|--|--|

|                        |  |  |  |  |
|------------------------|--|--|--|--|
| 90   Debt Expenditures |  |  |  |  |
|------------------------|--|--|--|--|

|                       |           |   |   |   |
|-----------------------|-----------|---|---|---|
| B. TOTAL EXPENDITURES | 1,015,087 | 0 | 0 | 0 |
|-----------------------|-----------|---|---|---|

|                                                     |  |  |  |  |
|-----------------------------------------------------|--|--|--|--|
| 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<br>(UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-<br>C-D) | -976,587 | 35,000 | 38,500 | 35,000 |
|-------------------------------------------------------------------------------------------------------------------|----------|--------|--------|--------|

**BEGINNING FUND BALANCE**

|                                    |  |  |  |  |
|------------------------------------|--|--|--|--|
| G.L.810 Restricted for Other Items |  |  |  |  |
|------------------------------------|--|--|--|--|

|                                     |  |  |  |  |
|-------------------------------------|--|--|--|--|
| G.L.825 Restricted for Skill Center |  |  |  |  |
|-------------------------------------|--|--|--|--|

|                                     |  |  |  |  |
|-------------------------------------|--|--|--|--|
| G.L.830 Restricted for Debt Service |  |  |  |  |
|-------------------------------------|--|--|--|--|

|                                         |  |  |  |  |
|-----------------------------------------|--|--|--|--|
| G.L.835 Restricted for Arbitrage Rebate |  |  |  |  |
|-----------------------------------------|--|--|--|--|

|                                                             |  |  |  |  |
|-------------------------------------------------------------|--|--|--|--|
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items |  |  |  |  |
|-------------------------------------------------------------|--|--|--|--|

|                                        |  |  |  |  |
|----------------------------------------|--|--|--|--|
| G.L.850 Restricted for Uninsured Risks |  |  |  |  |
|----------------------------------------|--|--|--|--|

|                                       |  |  |  |  |
|---------------------------------------|--|--|--|--|
| G.L.861 Restricted from Bond Proceeds |  |  |  |  |
|---------------------------------------|--|--|--|--|

|                                      |  |  |  |  |
|--------------------------------------|--|--|--|--|
| 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 | 115,048 | 115,048 | 127,048 | 139,048 |
|----------------------------------------|---------|---------|---------|---------|

|                                             |  |  |  |  |
|---------------------------------------------|--|--|--|--|
| 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 | 1,018,088 | 41,501  | 64,501  | 91,501  |
| G.L.890 Unassigned Fund Balance   |           |         |         |         |
| F. TOTAL BEGINNING FUND BALANCE   | 1,133,136 | 156,549 | 191,549 | 230,549 |

## ENDING FUND BALANCE

|                                                             |         |         |         |         |
|-------------------------------------------------------------|---------|---------|---------|---------|
| G.L.810 Restricted for Other Items                          |         |         |         |         |
| G.L.825 Restricted for Skill Center                         |         |         |         |         |
| G.L.830 Restricted for Debt Service                         |         |         |         |         |
| G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items |         |         |         |         |
| G.L.835 Restricted for Arbitrage Rebate                     |         |         |         |         |
| G.L.850 Restricted for Uninsured Risks                      |         |         |         |         |
| G.L.861 Restricted from Bond Proceeds                       |         |         |         |         |
| G.L.862 Committed from Levy Proceeds                        |         |         |         |         |
| G.L.863 Restricted from State Proceeds                      |         |         |         |         |
| G.L.864 Restricted from Federal Proceeds                    |         |         |         |         |
| G.L.865 Restricted from Other Proceeds                      | 115,048 | 127,048 | 139,048 | 151,048 |
| 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                           | 41,501  | 64,501  | 91,501  | 113,501 |
| G.L.890 Unassigned Fund Balance                             |         |         |         |         |
| H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/                | 156,549 | 191,549 | 230,049 | 265,549 |

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

| Description                       | 2019-2020<br>Current | 2020-2021<br>Forecast | 2021-2022<br>Forecast | 2022-2023<br>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   | 2,000   | 3,500   | 2,000   | 3,500   |
| 2300   Investment Earnings                                  | 1,800   | 1,500   | 1,800   | 1,500   |
| 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            | 155,027 | 162,778 | 170,917 | 179,463 |
| 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                                | 20,000  | 25,000  | 25,000  | 25,000  |
| 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               | 178,827 | 192,778 | 199,717 | 209,463 |

## EXPENDITURES

|                                                                                                                       |          |         |         |         |
|-----------------------------------------------------------------------------------------------------------------------|----------|---------|---------|---------|
| 33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment         | 300,000  | 150,000 | 150,000 | 150,000 |
| 34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment |          |         |         |         |
| 61 Bond/Levy Issuance and/or Election                                                                                 |          |         |         |         |
| 91 Principal - formerly Act 84                                                                                        |          |         |         |         |
| 92 Interest 1/ - formerly Act. 83                                                                                     |          |         |         |         |
| 93 Arbitrage Rebate                                                                                                   |          |         |         |         |
| D. TOTAL EXPENDITURES                                                                                                 | 300,000  | 150,000 | 150,000 | 150,000 |
| 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)            | -121,173 | 42,778  | 49,717  | 59,463  |

## BEGINNING FUND BALANCE

|                                         |         |         |         |         |
|-----------------------------------------|---------|---------|---------|---------|
| G.L.810 Restricted for Other Items      |         |         |         |         |
| G.L.819 Restricted for Fund Purposes    | 346,449 | 225,276 | 268,054 | 317,771 |
| 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         | 346,449 | 225,276 | 268,054 | 317,771 |

## ENDING FUND BALANCE

|                                         |         |         |         |         |
|-----------------------------------------|---------|---------|---------|---------|
| G.L.810 Restricted for Other Items      |         |         |         |         |
| G.L.819 Restricted for Fund Purposes    | 225,276 | 268,054 | 317,771 | 377,234 |
| 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/ | 225,276 | 268,054 | 317,771 | 377,234 |
|----------------------------------------------|---------|---------|---------|---------|

**Comment**