

Skamania School District (2019-2020 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1. Kindergarten /2	6.00	6.00	6.00	6.00
2. Grade 1	5.00	6.00	6.00	6.00
3. Grade 2	8.00	5.00	6.00	6.00
4. Grade 3	3.00	8.00	5.00	6.00
5. Grade 4	8.00	3.00	8.00	5.00
6. Grade 5	8.00	8.00	3.00	8.00
7. Grade 6	9.00	8.00	8.00	3.00
8. Grade 7	10.00	9.00	8.00	8.00
9. Grade 8	9.00	10.00	9.00	8.00
10. Grade 9				
11. Grade 10				
12. Grade 11 (excluding Running Start)				
13. Grade 12 (excluding Running Start)				
14. SUBTOTAL	66.00	63.00	59.00	56.00
15. Running Start				
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				
18. TOTAL K-12	66.00	63.00	59.00	56.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	5.334	5.334	5.334	5.334
2. General Fund FTE Classified Employees /4	5.200	5.200	5.200	5.200

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes	173,921	175,000	175,000	175,000
2000 Local Nontax Support	13,500	13,500	13,500	13,500
3000 State, General Purpose	610,811	626,162	635,461	641,921
4000 State, Special Purpose	277,064	273,058	276,748	279,790
5000 Federal, General Purpose	90,000	90,000	90,000	90,000
6000 Federal, Special Purpose	87,158	68,150	69,513	70,904
7000 Revenues from Other School Districts	37,552	32,000	32,000	32,000
8000 Revenues from Other Entities	200,000	200,000	200,000	200,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,490,006	1,477,870	1,492,222	1,503,115
EXPENDITURES				
00 Regular Instruction	641,151	613,563	625,834	638,351
10 Federal Stimulus				
20 Special Education Instruction	167,954	173,832	179,917	186,214
30 Vocational Education Instruction				
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	102,794	68,937	70,315	71,722
70 Other Instructional Programs	201,812	200,000	200,000	200,000
80 Community Services				
90 Support Services	491,685	484,097	493,779	503,655
B. TOTAL EXPENDITURES	1,605,396	1,540,429	1,569,845	1,599,942
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-115,390	-62,559	-77,623	-96,827

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	
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				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	307,017	191,627	129,068	51,445
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	307,017	191,627	129,068	51,445

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				
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				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	191,627	200,215	122,592	-45,382

G.L.891 Unassigned to Minimum Fund Balance Policy

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	191,627	129,068	51,445	-45,382
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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
100 General Student Body				
200 Athletics				
300 Classes				
400 Clubs				
600 Private Moneys				
A. TOTAL REVENUES	0	0	0	0

EXPENDITURES

100 General Student Body				
200 Athletics				
300 Classes				
400 Clubs				
600 Private Moneys				
B. TOTAL EXPENDITURES	0	0	0	0
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	0	0	0	0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	0	0	0	0

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	0	0	0	0

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes				
2000 Local Nontax Support				
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0

EXPENDITURES

Matured Bond Expenditures				
Interest on Bonds				
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0	0

SUMMARY OF CAPITAL PROJECTS FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000 Local Taxes				
2000 Local Nontax Support				
3000 State, General Purpose				
4000 State, Special Purpose	189,716			
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	189,716	0	0	0

EXPENDITURES

10 Sites				
20 Buildings	380,350			
30 Equipment	35,616			
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	415,966	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 (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-226,250	0	0	0

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	
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	226,250
G.L.890 Unassigned Fund Balance	

F. TOTAL BEGINNING FUND BALANCE	226,250	0	0	0
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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				
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				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	0	0	0	0

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				

2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings				
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	16,888	16,888	16,888	16,888
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				
6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities				
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	16,888	16,888	16,888	16,888

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment

34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment

61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84				
92 Interest 1/ - formerly Act. 83				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	0	0	0	0
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)	16,888	16,888	16,888	16,888

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	82,526	99,414	116,302	133,190
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	82,526	99,414	116,302	133,190

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	99,414	116,302	133,190	150,078
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/	99,414	116,302	133,190	150,078

Comment