

Soap Lake 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 | 40.00 | 35.00 | 35.00 | 35.00 |
| 2. Grade 1 | 43.00 | 40.00 | 35.00 | 35.00 |
| 3. Grade 2 | 37.00 | 43.00 | 40.00 | 35.00 |
| 4. Grade 3 | 41.00 | 37.00 | 43.00 | 40.00 |
| 5. Grade 4 | 34.00 | 41.00 | 37.00 | 43.00 |
| 6. Grade 5 | 29.00 | 34.00 | 41.00 | 37.00 |
| 7. Grade 6 | 38.00 | 29.00 | 34.00 | 41.00 |
| 8. Grade 7 | 48.00 | 38.00 | 29.00 | 34.00 |
| 9. Grade 8 | 44.00 | 48.00 | 38.00 | 29.00 |
| 10. Grade 9 | 37.00 | 44.00 | 48.00 | 38.00 |
| 11. Grade 10 | 33.00 | 37.00 | 44.00 | 48.00 |
| 12. Grade 11 (excluding Running Start) | 26.00 | 29.00 | 32.00 | 39.00 |
| 13. Grade 12 (excluding Running Start) | 14.00 | 18.00 | 26.00 | 27.00 |
| 14. SUBTOTAL | 464.00 | 473.00 | 482.00 | 481.00 |
| 15. Running Start | 10.00 | 10.00 | 10.00 | 10.00 |
| 16. Dropout Reengagement Enrollment | | | | |
| 17. ALE Enrollment | 26.00 | 26.00 | 26.00 | 26.00 |
| 18. TOTAL K-12 | 500.00 | 509.00 | 518.00 | 517.00 |

B. STAFF COUNTS (calculate to three decimal places)

| | | | | |
|---|--------|--------|--------|--------|
| 1. General Fund FTE Certificated Employees /4 | 42.000 | 39.000 | 35.000 | 34.500 |
| 2. General Fund FTE Classified Employees /4 | 33.059 | 30.590 | 26.590 | 24.590 |

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 | 462,740 | 283,148 | | |
| 2000 Local Nontax Support | 305,036 | 314,187 | 323,613 | 326,849 |
| 3000 State, General Purpose | 5,271,674 | 5,429,824 | 5,192,719 | 4,844,646 |
| 4000 State, Special Purpose | 1,848,569 | 1,904,026 | 1,961,147 | 1,980,758 |
| 5000 Federal, General Purpose | | | | |
| 6000 Federal, Special Purpose | 653,118 | 653,118 | 653,118 | 653,118 |
| 7000 Revenues from Other School Districts | | | | |
| 8000 Revenues from Other Entities | 15,000 | 15,000 | 15,000 | 15,000 |
| 9000 Other Financing Sources | | | | |
| A. TOTAL REVENUES AND OTHER FINANCING SOURCES | 8,556,137 | 8,599,303 | 8,145,597 | 7,820,371 |

EXPENDITURES

| | | | | |
|---|------------------|------------------|------------------|------------------|
| 00 Regular Instruction | 3,993,788 | 3,600,962 | 3,025,470 | 2,713,965 |
| 10 Federal Stimulus | | | | |
| 20 Special Education Instruction | 943,970 | 972,289 | 1,001,458 | 1,011,472 |
| 30 Vocational Education Instruction | 401,912 | 413,969 | 426,388 | 430,652 |
| 40 Skill Center Instruction | | | | |
| 50 and 60 Compensatory Education Instruction | 898,339 | 925,289 | 953,048 | 962,578 |
| 70 Other Instructional Programs | 324,389 | 334,121 | 344,144 | 347,586 |
| 80 Community Services | 15,000 | 15,000 | 15,000 | 15,000 |
| 90 Support Services | 2,327,203 | 2,397,019 | 2,468,930 | 2,493,619 |
| B. TOTAL EXPENDITURES | 8,904,601 | 8,658,649 | 8,234,438 | 7,974,872 |
| C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/ | 245,000 | | | |
| D. OTHER FINANCING USES (G.L.535) 2/ | | | | |
| E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D) | -593,464 | -59,346 | -88,841 | -154,501 |

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 | 44,090 |
| 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 | 5,307 | 5,000 | 5,000 | 5,000 |
| 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 | 57,571 | 57,771 | 57,971 | 58,171 |
| G.L.890 Unassigned Fund Balance | 858,498 | 324,288 | 290,195 | 216,727 |
| G.L.891 Unassigned to Minimum Fund Balance Policy | 534,576 | 519,519 | 494,066 | 478,492 |
| F. TOTAL BEGINNING FUND BALANCE | 1,500,042 | 906,578 | 847,232 | 758,390 |

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 | 44,090 | | | |
| 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 | 5,307 | 5,000 | 5,000 | 5,000 |
| 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 | 57,571 | 57,771 | 57,971 | 58,171 |
| G.L.890 Unassigned Fund Balance | 265,034 | 264,942 | 201,353 | 62,225 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| G.L.891 Unassigned to Minimum Fund Balance Policy | 534,576 | 519,519 | 494,066 | 478,492 |
| H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ | 906,578 | 847,232 | 758,391 | 603,889 |

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 | 41,100 | 41,922 | 42,760 | 43,616 |
| 200 Athletics | 30,300 | 30,906 | 31,524 | 32,155 |
| 300 Classes | 5,200 | 5,304 | 5,410 | 5,518 |
| 400 Clubs | 52,502 | 53,552 | 54,623 | 55,716 |
| 600 Private Moneys | 1,350 | 1,377 | 1,405 | 1,433 |
| A. TOTAL REVENUES | 130,452 | 133,061 | 135,722 | 138,438 |

EXPENDITURES

| | | | | |
|--|----------------|----------------|----------------|----------------|
| 100 General Student Body | 41,700 | 42,534 | 43,385 | 44,252 |
| 200 Athletics | 32,029 | 32,670 | 33,323 | 33,989 |
| 300 Classes | 3,574 | 3,645 | 3,718 | 3,793 |
| 400 Clubs | 54,328 | 55,415 | 56,523 | 57,653 |
| 600 Private Moneys | 2,817 | 2,873 | 2,931 | 2,989 |
| B. TOTAL EXPENDITURES | 134,448 | 137,137 | 139,880 | 142,676 |
| C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B) | -3,996 | -4,076 | -4,158 | -4,238 |

BEGINNING FUND BALANCE

| | | | | |
|---|---------------|---------------|---------------|---------------|
| G.L.810 Restricted for Other Items | | | | |
| G.L.819 Restricted for Fund Purposes | 68,052 | 64,056 | 55,980 | 55,823 |
| 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 | 68,052 | 64,056 | 55,980 | 55,823 |

ENDING FUND BALANCE

| | | | | |
|---|---------------|---------------|---------------|---------------|
| G.L.810 Restricted for Other Items | | | | |
| G.L.819 Restricted for Fund Purposes | 64,056 | 59,890 | 55,823 | 51,585 |
| 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/ | 64,056 | 59,980 | 51,822 | 51,585 |

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 | 3,000 | 3,000 | 3,000 | 3,000 |
| 2000 Local Nontax Support | 500 | 500 | 500 | 500 |
| 3000 State, General Purpose | | | | |
| 5000 Federal, General Purpose | | | | |
| 9000 Other Financing Sources | 43,205 | 43,205 | 43,205 | 68,205 |
| A. TOTAL REVENUES AND OTHER FINANCING SOURCES | 46,705 | 46,705 | 46,705 | 71,705 |

EXPENDITURES

| | | | | |
|---|---------------|---------------|---------------|---------------|
| Matured Bond Expenditures | 38,751 | 38,751 | 38,751 | 68,205 |
| Interest on Bonds | 4,454 | 4,454 | 4,454 | 6,678 |
| Interfund Loan Interest | | | | |
| Bond Transfer Fees | | | | |
| Arbitrage Rebate | | | | |
| UnderWriter's Fees | | | | |
| B. TOTAL EXPENDITURES | 43,205 | 43,205 | 43,205 | 74,883 |
| C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) | | | | |
| D. OTHER FINANCING USES (G.L.535) | | | | |

| | | | | |
|---|-------|-------|-------|--------|
| E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D) | 3,500 | 3,500 | 3,500 | -3,178 |
|---|-------|-------|-------|--------|

BEGINNING FUND BALANCE

| | | | | |
|---|--------|--------|--------|--------|
| G.L.810 Restricted for Other Items | | | | |
| G.L.830 Restricted for Debt Service | 21,000 | 24,500 | 28,000 | 31,500 |
| 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 | 21,000 | 24,500 | 28,000 | 31,500 |

ENDING FUND BALANCE

| | | | | |
|---|--------|---------|--------|--------|
| G.L.810 Restricted for Other Items | | | | |
| G.L.830 Restricted for Debt Service | 24,500 | 280,000 | 31,500 | 28,322 |
| 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) | 24,500 | 28,000 | 31,500 | 28,322 |

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 | 5,000 | 5,100 | 5,202 | 5,306 |
| 3000 State, General Purpose | | | | |
| 4000 State, Special Purpose | 1,090,502 | 1,000,000 | 1,000,000 | 1,000,000 |
| 5000 Federal, General Purpose | | | | |
| 6000 Federal, Special Purpose | | | | |
| 7000 Revenues from Other School Districts | | | | |
| 8000 Revenues from Other Entities | | | | |

9000 | Other Financing Sources 245,000

A. TOTAL REVENUES AND OTHER FINANCING SOURCES 1,340,502 1,005,100 1,005,202 1,005,306

EXPENDITURES

10 | Sites

20 | Buildings 1,466,502 1,000,000 1,000,000 1,000,000

30 | Equipment

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 1,466,502 1,000,000 1,000,000 1,000,000

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) -126,000 5,100 5,202 5,306

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 | 126,000 | | | |
| G.L.890 Unassigned Fund Balance | | | | |
| F. TOTAL BEGINNING FUND BALANCE | 126,000 | 0 | 0 | 0 |

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 | | 5,110 | 5,202 | 5,306 |
| G.L.890 Unassigned Fund Balance | | | | 1 |
| H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ | 0 | 5,100 | 5,202 | 5,306 |

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 | 50,000 | | | |
| 2200 Sales of Goods, Supplies, and Services, Unassigned | | | | |
| 2300 Investment Earnings | 2,000 | 2,060 | 2,122 | 2,143 |
| 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 | 37,669 | 45,169 | 45,069 | 52,944 |
| 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 | 89,669 | 47,229 | 47,191 | 55,087 |

EXPENDITURES

| | | | | |
|--|----------|--------|--------|---------|
| 33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment | 200,000 | | | |
| 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 | 200,000 | 0 | 0 | 0 |
| E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/ | 43,205 | 43,205 | 43,205 | 68,205 |
| 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) | -153,536 | 4,024 | 3,986 | -13,118 |

BEGINNING FUND BALANCE

| | | | | |
|---|---------|--------|--------|--------|
| G.L.810 Restricted for Other Items | | | | |
| G.L.819 Restricted for Fund Purposes | 178,151 | 24,615 | 28,639 | 30,603 |
| 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 | 178,151 | 24,615 | 28,639 | 30,603 |

ENDING FUND BALANCE

| | | | | |
|---|--------|--------|--------|--------|
| G.L.810 Restricted for Other Items | | | | |
| G.L.819 Restricted for Fund Purposes | 24,615 | 28,639 | 30,603 | 17,485 |
| 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/ | 24,615 | 28,639 | 32,625 | 17,485 |
|--|--------|--------|--------|--------|

Comment