

PULLMAN SCHOOL DISTRICT NO. 267



FY 2021-2022 BUDGET



This Budget Summary provides information on the 2021-2022 Budget for Pullman School District. More detailed budget information is available in the formal budget, OSPI form F-195 Budget. Copies are available at the district office if needed.

Foundation of a School Budget

- **Class size (staffing)** **We maintained student staffing even though we had a decline in enrollment to maintain smaller class sizes for appropriate social distancing**
- **Program (course offerings, curriculum, support services, professional development)**
- **Infrastructure (buildings and grounds, technology, support staff)**
- **Contractual obligations (collective bargaining agreements)**



Operational Goals

Financial

- Maintain 7% fund balance to meet one month's payroll
- Prepare for unexpected emergencies
- Sustain our current expenditure commitments into the future

Instructional

- Promote a culture of learning that fosters student wellness and engagement
- Ensure protocols and practices are implemented to address diversity, inclusion, and equity to create a positive climate that supports student learning
- Implement instructional strategies and social-emotional awareness and support regarding COVID-related impacts on student learning and student growth moving forward
- Implement meaningful professional development for staff that aligns with meeting student needs and district goals

GOALS + PLANS = SUCCESS





2021-2022 Recommended Budgets



Each fund is like its own checking account. They can't be used outside of their intended use.

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
Total Revenues	\$ 39,104,664	\$ 615,825	\$ 6,952,310	\$ 3,823,521	\$ 372,896
Interfund Transfers In					
Subtotal	\$ 39,104,664	\$ 615,825	\$ 6,952,310	\$ 3,823,521	\$ 372,896
Total Expenditures	\$ 40,329,367	\$ 582,250	\$ 6,646,191	\$ 11,318,164	\$ 575,000
Interfund Transfers Out					
Beginning Fund Balance	\$ 5,622,822	\$ 391,876	\$ 3,009,807	\$ 8,310,980	\$ 675,600
Change In Fund Balance	\$ (1,224,703)	\$ 33,575	\$ 306,119	\$ (7,494,643)	\$ (202,104)
Ending Fund Balance	\$ 4,398,119	\$ 425,451	\$ 3,315,926	\$ 816,337	\$ 473,496

The budget is not just a collection of numbers, but an expression of our values and aspirations.

-Jacob Lew

2021-2022 Enrollment & Staffing

Actual and Projected Average Enrollment (FTE)					
Grades	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimate 2021-22
Elementary (K-5)	1378	1317	1247	1133	1211
Middle (6-8)	644	684	684	632	613
High (9-12)	796	770	773	747	791
Total K-12 Enrollment	2818	2771	2704	2512	2615
FTE Change from Prior Year	35	-47	-67	-192	

Covid-19 had a significant impact on our enrollment in 2020-21

Actual Average vs. Budgeted Enrollment					
Grades	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimate 2021-22
Actual K-12 Enrollment	2817	2771	2704	2512	
Budgeted FTE	2770	2845	2770	2675	2615
Variance	47	-74	-66	-163	

Staffing	Budget 2019-20	Budget 2020-21	Budget 2021-22
Instructional & Administrative Staff	199.943	194.082	217.339
Classified Staff	111.270	112.653	113.961
Total FTE	311.213	306.735	331.300

Enrollment projections are essential to the budget, as it is used to determine the revenue eligibility the district is to receive.

FTE = Full-Time Equivalent



ESSER Funds

Elementary and Secondary
School Emergency Relief

Expenditures (2021-22 thru 2022-23)

Certificated staff

Classified staff

Merv 13 filters in schools to improve air quality

Assessment materials

Professional development

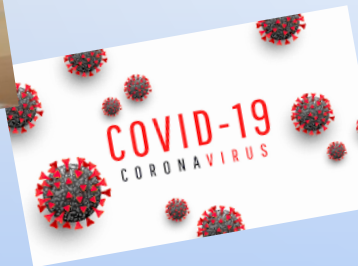
Technology

PPE

Curriculum

Summer school

ESSER I	\$ 386,787
ESSER II	\$ 1,495,198
ESSER III	\$ 3,360,824
Total	\$ 5,242,809



Not having the best situation, but seeing the best in your situation is the key to happiness.
— Marie Forleo

2021-22 New Positions

Classified Positions Added

Bus Garage	Vehicle Technician
District	ESSER Elementary Family Engagment Coordinator
District	ESSER Elementary Family Engagment Coordinator
FES	ESSER Building support
JES	ESSER Building support
KES	ESSER Building support
LMS	ESSER Building support
LMS/Dist	Custodian
PHS	ESSER Building support
SES	ESSER Building support

Increased staffing demands in response to emerging student needs



Certified Positions Added

District	Speech Language Pathologist (SLP)
District	Special Education Teacher on Special Assignment (TOSA)
District	Highly Capable Teacher
District	ESSER English Language Development (ELD) Teacher
District	Occupational Therapist
FES	ESSER 5th Grade Teacher
FES	ESSER Recovery Support
FES/JES	ESSER Elementary Associate Principal
JES	ESSER Core+ Teacher
JES	ESSER Recovery Support
JES	Third Grade Teacher
KES	ESSER Core+ Teacher
KES	ESSER 4th Grade Teacher
KES	ESSER Recovery Support
KES	First Grade Teacher
KES/SES	ESSER Elementary Associate Principal
LMS	ESSER Recovery Support
PHS	ESSER Counselor
PHS	Fine Arts
PHS	CTE Woods & Metal
PHS	ESSER Recovery Support
PHS	Math Teacher -
PHS/LMS	Assistant Principal
SES	ESSER Recovery Support

Alone we can do so little. Together we can do so much.
-Helen Keller



General Fund Budget

The General Fund Budget of approximately \$40.3 million provides for the school district's annual operations. Approximately 2667 students will be served by 217.339 FTE instructional and administrative employees and 113.961 FTE classified employees.

The proposed 2021-2022 general fund revenue will increase \$1,931,813 over the 2020-2021 general fund budget. Revenue assumptions are based on the F203 revenue report, student enrollment, and new grants. Expenditure levels are based on current year staffing levels and district operating costs.



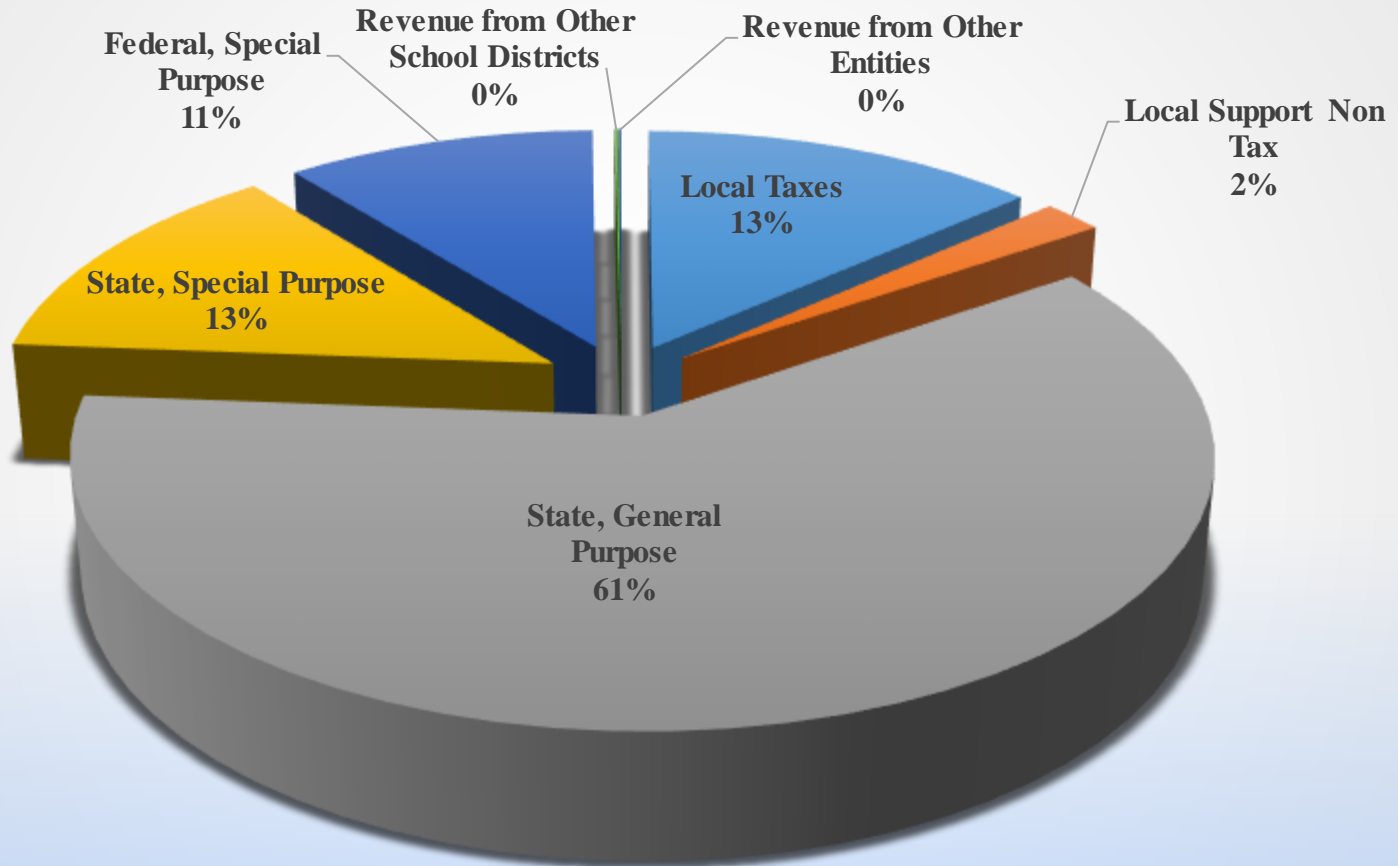


General Fund Revenues

	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase/ (Decrease)
1000 LOCAL TAXES	\$ 4,505,401	\$ 5,331,000	\$ 5,247,000	\$ (84,000)
2000 Local Support Non Tax	\$ 518,659	\$ 841,200	\$ 803,400	\$ (37,800)
3000 State, General Purpose	\$ 24,142,561	\$ 24,274,300	\$ 23,759,336	\$ (514,964)
4000 State, Special Purpose	\$ 5,498,584	\$ 5,057,742	\$ 5,115,059	\$ 57,317
5000 Federal, General Purpose	\$ -	\$ -	\$ -	\$ -
6000 Federal, Special Purpose	\$ 1,975,330	\$ 1,628,109	\$ 4,094,369	\$ 2,466,260
7000 Rev from Other School District	\$ -	\$ -	\$ 50,000	\$ 50,000
8000 Rev from Other Entities	\$ 26,119	\$ 40,500	\$ 35,500	\$ (5,000)
9000 Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 36,666,654	\$ 37,172,851	\$ 39,104,664	\$ 1,931,813

Refer to 'A Guide to Pullman Public Schools Budget' on the district website for an explanation of revenue sources

Where does the money come from?



General Fund Expenditures by Program

		Actual 2019-20	Budget 2020-21	Budget 2021-22
00	Regular Instruction	\$ 20,100,472	\$ 21,351,630	\$ 21,650,723
10	Federal Special Purpose	\$ -	\$ -	\$ 2,362,304
20	Special Education	\$ 4,152,622	\$ 4,158,914	\$ 4,158,201
30	Vocational Education	\$ 1,365,357	\$ 1,350,944	\$ 1,299,518
50&60	Compensatory Education	\$ 1,619,544	\$ 1,599,430	\$ 1,670,293
70	Other Instructional Prog	\$ 64,052	\$ 85,971	\$ 74,578
80	Community Services	\$ 236,746		\$ 50,000
90	Support Services	\$ 8,046,081	\$ 9,104,246	\$ 9,063,750
GRAND TOTAL		\$ 35,584,874	\$ 37,651,135	\$ 40,329,367

Direct Classroom Support

- ✓ Teachers/Administration
- ✓ Instructional Assistants
- ✓ Guidance/Counseling/Psychologists
- ✓ Nurses
- ✓ Occupational & Physical Therapists
- ✓ Office Staff
- ✓ Athletics/Student Activities
- ✓ Classroom Supplies
- ✓ Learning Improvement Days
- ✓ Instructional Technology

Indirect Classroom Support

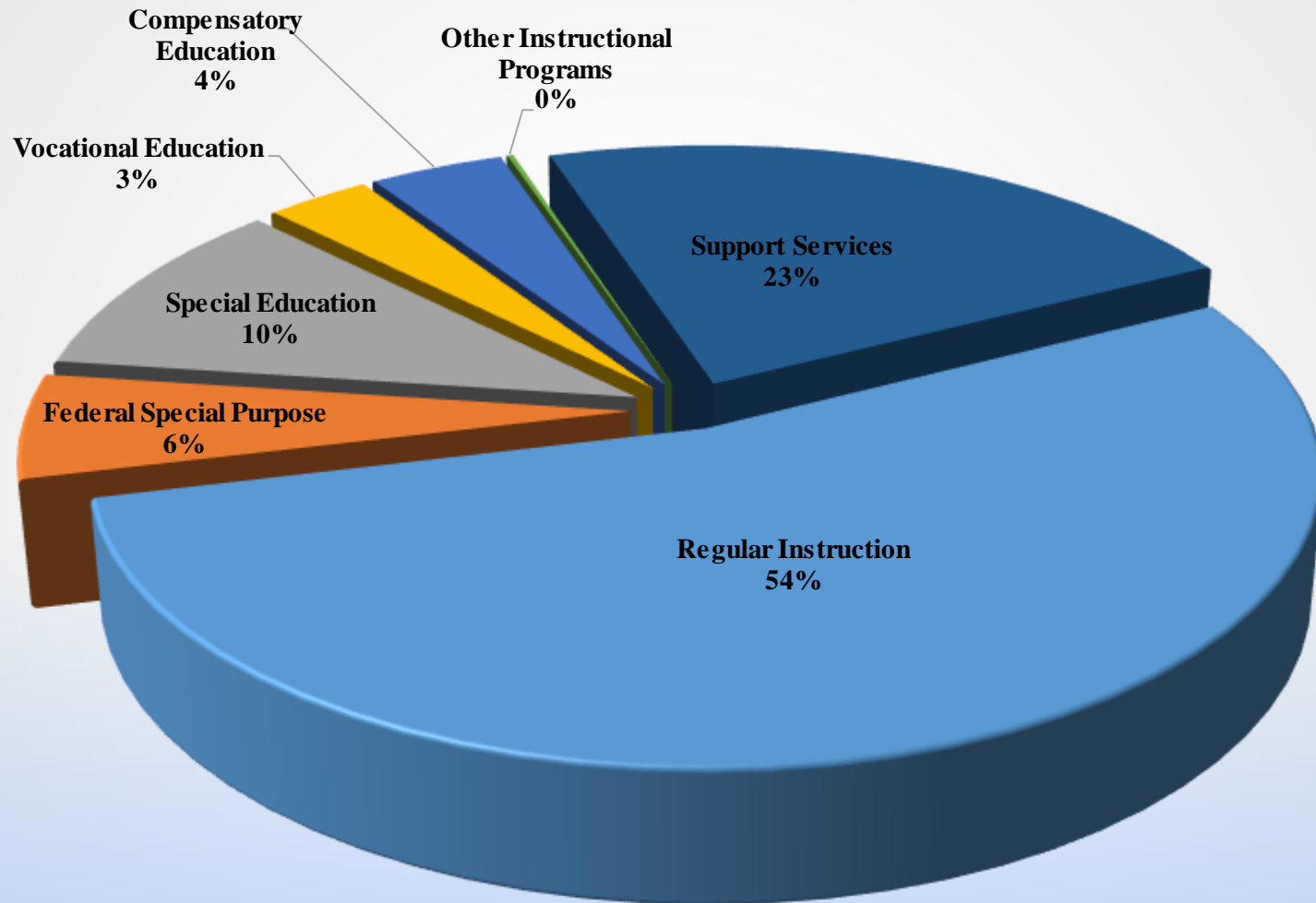
- ✓ Utilities
- ✓ Maintenance
- ✓ Custodians
- ✓ Curriculum & Instruction
- ✓ Professional Development
- ✓ Transportation
- ✓ Technology
- ✓ Food Service

District Level Support

- ✓ Business Office
- ✓ Human Resources
- ✓ Superintendent's Office
- ✓ Curriculum & Instruction
- ✓ Board Expenses
- ✓ Insurance
- ✓ Risk Management

Refer to 'A Guide to Pullman Public Schools Budget' on the district website for an explanation of revenue sources

Where is the money spent?



General Fund Expenditures by Object

Expenditures by Object	Actual 2019-20	% of Total	Budget 2020-21	% of Total	Budget 2021-22	% of Total
Certificated Salaries	\$ 15,564,571	43.74%	\$ 15,830,582	42.05%	\$ 17,889,580	44.36%
Classified Salaries	\$ 5,921,622	16.64%	\$ 6,433,853	17.09%	\$ 6,566,346	16.28%
Employee Benefits & Taxes	\$ 8,804,528	24.74%	\$ 9,439,181	25.07%	\$ 9,902,950	24.56%
Supplies & Instructional Res.	\$ 1,840,797	5.17%	\$ 2,395,273	6.36%	\$ 2,340,160	5.80%
Purchased Services	\$ 3,232,845	9.08%	\$ 3,411,076	9.06%	\$ 3,501,290	8.68%
Travel	\$ 62,194	0.17%	\$ 96,170	0.26%	\$ 109,041	0.27%
Capital Outlay	\$ 158,319	0.44%	\$ 45,000	0.12%	\$ 20,000	0.05%
Total Object	\$ 35,584,876	100.00%	\$ 37,651,135	100.00%	\$ 40,329,367	100.00%



2021-2022 MSOC DISCLOSURE

Combined 1191 MSOC from F-203	
Regular Instruction (Column A)	\$ 3,302,080
Grades 9-12 Additional (Column J)	\$ 145,615
* Total MSOC Allocation	\$ 3,447,695

** Objects of Expenditure from F-195	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$962,256	\$638,256	\$0	\$0	\$324,000
Object 7 - totals	\$2,503,448	\$538,948	\$0	\$0	\$1,964,500
Object 8 - totals	\$30,875	\$6,875	\$0	\$0	\$24,000
Object 9 - totals	\$20,000	\$0	\$0	\$0	\$20,000
* Total Budgeted 5-9 Expenditures	\$3,516,579				

* Difference	(\$68,884)
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*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget

Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:

(ii) As part of the budget development, hearing, and review process

required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

MSOC = Materials, Supplies, and Operating Costs

Property Tax Levy Collection

Levy Amount	Collection Percent	Revenue Projection
<i>Fall 2021</i>		
\$5,300,000	42.00%	\$2,226,000
<i>Spring 2022</i>		
\$5,300,000	57.00%	\$3,021,000
Total Estimated 2021-22 Levy Revenue		\$5,247,000

**Collection percentage estimated at 99.0%*



	Levy Amount	Levy Year	Voter Approved Tax RPT	Actual/ Estimated RPT
2021	\$5,300,000	1	\$2.25	\$2.09
2022	\$5,300,000	2	\$2.20	\$2.05
2023	\$5,300,000	3	\$2.16	\$2.01
2024	\$5,300,000	4	\$2.12	\$1.97

RPT = Rates Per Thousand

Capital Projects Fund Summary

CAPITAL PROJECTS FUND SUMMARY				
		Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance		\$ 8,387,288	\$ 20,150,845	\$ 8,310,980
Revenues				
1000	Local Taxes	\$ 1,084	\$ 114,000	\$ 198,000
2000	Local Nontax Support	\$ 97,531	\$ 100,000	\$ 25,000
4000	State, Special Purpose	\$ -	\$ 5,411,544	\$ 3,600,521
8000	Revenues from Other Entities	\$ -	\$ -	\$ -
9000	Other Financing Sources	\$ 15,339,779	\$ 800,000	\$ -
Total Rev & Other Financing Sources		\$ 15,438,394	\$ 6,425,544	\$ 3,823,521
Expenditures				
10	Sites	\$ 25,967	\$ 2,000,000	\$ -
20	Buildings	\$ 3,660,528	\$ 23,328,892	\$ 10,315,664
30	Equipment	\$ 26,161	\$ 914,000	\$ 998,000
50	Sale and Lease Expenditures	\$ -	\$ -	\$ -
60	Bond Issuance Expenditures	\$ 139,779	\$ 4,500	\$ 4,500
Total Expenditures		\$ 3,852,435	\$ 26,247,392	\$ 11,318,164
Ending Fund Balance		\$ 19,973,247	\$ 328,997	\$ 816,337

“Unless commitment is made, there are only promises and hopes, but no plans.”

~ Peter F. Drucker

2021-2022 Projects

- **Transportation Cooperative**
- **Lincoln Middle School expansion and renovation**
- **Elementary HVAC systems**
- **Pioneer Center renovation**



Debt Service Fund Summary

DEBT SERVICE FUND SUMMARY

	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	\$ 2,803,711	\$ 2,790,814	\$ 3,009,807
Revenues			
1000 Local Taxes	\$ 6,192,758	\$ 6,598,380	\$ 6,947,310
2000 Local Nontax Support	\$ 19,344	\$ 20,000	\$ 5,000
9000 Other Financing Sources	\$ 4,947	\$ -	\$ -
Total Rev & Other Financing Sources	\$ 6,217,049	\$ 6,618,380	\$ 6,952,310
Expenditures			
Matured Bond Expenditures	\$ 3,420,000	\$ 3,345,000	\$ 3,670,000
Interest on Bonds	\$ 2,796,994	\$ 3,094,285	\$ 2,966,191
UnderWriter's Fees	\$ 900	\$ 10,000	\$ 10,000
Total Expenditures	\$ 6,217,894	\$ 6,449,285	\$ 6,646,191
Ending Fund Balance	\$ 2,802,866	\$ 2,959,909	\$ 3,315,926

Bond Summaries

**THANK YOU
VOTERS
FOR YOUR SUPPORT**

Voter Approved General Obligation Bonds	Final Maturity	Par at Issuance	Outstanding	Project
UTGO Bonds, 2013	12/01/32	\$49,930,000	\$44,860,000	PHS/Franklin Elementary
UTGO Bonds, 2016	12/01/32	\$20,450,000	\$19,415,000	Kamiak Elementary
UTGO Bonds, 2020A (Tax Exempt)	12/01/39	\$9,180,000	\$9,180,000	LMS Renovation/HVAC
UTGO Bonds, 2020B (Taxable)	12/01/34	\$4,960,000	\$4,960,000	LMS Renovation/HVAC
Total		\$84,520,000	\$78,415,000	

UTGO = Unlimited Tax General Obligation

Associated Student Body Fund Summary



ASSOCIATED STUDENT BODY FUND SUMMARY

		Actual 2019-20	Budget 2020-21	Budget 2021-22
	Beginning Fund Balance	\$ 321,191	\$ 374,834	\$ 391,876
	Revenues			
1000	General Student Body	\$ 89,451	\$ 201,755	\$ 201,755
2000	Athletics	\$ 117,040	\$ 206,970	\$ 206,970
3000	Classes	\$ 4,646	\$ 14,000	\$ 14,000
4000	Clubs	\$ 116,368	\$ 185,800	\$ 185,800
6000	Private Moneys	\$ 1,914	\$ 7,300	\$ 7,300
	Total Revenues	\$ 329,419	\$ 615,825	\$ 615,825
	Expenditures			
1000	General Student Body	\$ 32,736	\$ 170,165	\$ 191,385
2000	Athletics	\$ 118,170	\$ 154,567	\$ 155,537
3000	Classes	\$ 1,860	\$ 11,740	\$ 13,740
4000	Clubs	\$ 109,494	\$ 209,898	\$ 211,288
6000	Private Moneys	\$ 1,914	\$ 10,300	\$ 10,300
	Total Expenditures	\$ 264,174	\$ 556,670	\$ 582,250
	Ending Fund Balance	\$ 386,436	\$ 433,989	\$ 425,451

Talent wins games, but teamwork and intelligence win championships
-Michael Jordan

Transportation Vehicle Fund Summary

TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	\$ 626,392	\$ 697,009	\$ 675,600
Revenues			
2000 Local Nontax Support	\$ 5,613	\$ 5,000	\$ 1,000
4300 Other State Agencies - Unassigned	\$ 175,000	\$ 250,000	\$ 250,000
4499 Reimbursement Depreciation	\$ 124,625	\$ 124,624	\$ 121,896
9000 Other Financing Sources	\$ 500,000	\$ -	\$ -
Total Rev & Other Financing Sources	\$ 805,238	\$ 379,624	\$ 372,896
Expenditures			
33 Equipment Purchases	\$ 611,171	\$ 488,000	\$ 500,000
34 Equipment Major Repair	\$ -	\$ 75,000	\$ 75,000
Total Expenditures	\$ 611,171	\$ 563,000	\$ 575,000
Ending Fund Balance	\$ 820,459	\$ 513,633	\$ 473,496

School bus drivers are the people who transport children to their future

4 YEAR ENROLLMENT & BUDGET PROJECTION



2021-2022 through 2024-25

"Forecasting is the art of saying what will happen, and then explaining why it didn't! "
--Anonymous

Four Year Enrollment Projection

Description	2020-21 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast
Kindergarten	205.00	205.00	207.00	210.00
Grade 1	204.00	206.00	205.00	209.00
Grade 2	197.00	204.00	210.00	208.00
Grade 3	209.00	197.00	204.00	213.00
Grade 4	202.00	209.00	197.00	204.00
Grade 5	194.00	202.00	209.00	202.00
Grade 6	195.00	194.00	202.00	213.00
Grade 7	191.00	195.00	194.00	205.00
Grade 8	227.00	191.00	195.00	200.00
Grade 9	219.00	227.00	191.00	200.00
Grade 10	200.00	219.00	221.00	196.00
Grade 11 (excluding Running Start)	195.00	198.00	218.00	217.00
Grade 12 (excluding Running Start)	177.00	178.00	197.00	198.00
SUBTOTAL	2615.00	2625.00	2650.00	2675.00
Running Start	40.00	40.40	40.80	41.21
Dropout Engagement Enrollment				
ALE Enrollment	4.00	4.00	4.00	4.00
TOTAL K-12	2659.00	2669.40	2694.80	2720.21

B.STAFF COUNTS (calculate to three decimal places)

General FTE Certificated Employees	217.339	216.339	198.640	199.084
General FTE Classified Employees	113.961	113.961	109.524	109.524

FTE = Full-Time Equivalent

General Fund Four Year Projection

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-21 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast
1000 Local Taxes	\$ 5,247,000	\$ 5,247,000	\$ 5,247,000	\$ 5,247,000
2000 Local Nontax Support	\$ 803,400	\$ 816,254	\$ 830,131	\$ 845,903
3000 State General Purpose	\$ 23,759,336	\$ 24,139,485	\$ 24,599,857	\$ 25,117,254
4000 State Special Purpose	\$ 5,115,059	\$ 5,196,900	\$ 5,285,247	\$ 5,385,667
5000 Federal General Purpose	\$ -	\$ -	\$ -	\$ -
6000 Federal Special Purpose	\$ 4,094,369	\$ 4,159,880	\$ 1,874,547	\$ 1,910,163
7000 Revenues from Other School Districts	\$ 50,000	\$ 50,500	\$ 51,004	\$ 51,515
8000 Revenues from Other Entities	\$ 35,500	\$ 50,000	\$ 50,000	\$ 50,000
9000 Other Financing Sources	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 39,104,664	\$ 39,660,019	\$ 37,937,786	\$ 38,607,502

EXPENDITURES

Description	2020-21 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast
00 Regular Instruction	\$ 21,650,723	\$ 21,997,135	\$ 22,371,086	\$ 22,796,136
10 Federal Stimulus	\$ 2,362,304	\$ 2,097,148	\$ -	\$ -
20 Special Education Instruction	\$ 4,158,201	\$ 4,160,201	\$ 4,162,201	\$ 4,164,203
30 Vocational Education Instruction	\$ 1,299,518	\$ 1,320,310	\$ 1,342,756	\$ 1,368,268
40 Skill Center Instruction	\$ -	\$ -	\$ -	\$ -
50 and 60 Compensatory Education Instruction	\$ 1,670,293	\$ 1,697,018	\$ 1,725,867	\$ 1,758,658
70 Other Instructional Programs	\$ 74,578	\$ 75,771	\$ 77,059	\$ 78,523
80 Community Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
90 Support Services	\$ 9,063,750	\$ 9,208,770	\$ 9,365,319	\$ 9,543,260
TOTAL EXPENDITURES	\$ 40,329,367	\$ 40,606,353	\$ 39,094,288	\$ 39,759,048
OTHER FINANCING USES - TRANSFERS OUT (GL 536)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES - (GL 535)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) AND OTHER FINANCING USES	\$ (1,224,703)	\$ (946,334)	\$ (1,156,502)	\$ (1,151,546)

BEGINNING FUND BALANCE

Description	2020-21 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast
GL 840 Nonspendable Fund Balance Inventory & Prepaid Items	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000
GL 890 Unassigned Fund Balance	\$ 2,751,466	\$ 1,526,063	\$ 560,340	\$ (490,317)
GL 891 Unassigned to Minimum Fund Balance Policy	\$ 2,822,356	\$ 2,823,056	\$ 2,842,445	\$ 2,736,600
TOTAL BEGINNING FUND BALANCE	\$ 5,622,822	\$ 4,398,119	\$ 3,451,785	\$ 2,295,283

ENDING FUND BALANCE

Description	2020-21 Forecast	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast
GL 840 Nonspendable Fund Balance Inventory & Prepaid Items	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000
GL 890 Unassigned Fund Balance	\$ 1,526,763	\$ 560,340	\$ (490,317)	\$ (1,688,395)
GL 891 Unassigned to Minimum Fund Balance Policy	\$ 2,822,356	\$ 2,842,445	\$ 2,736,600	\$ 2,783,133
TOTAL ENDING FUND BALANCE	\$ 4,398,119	\$ 3,451,785	\$ 2,295,283	\$ 1,143,737

General Fund has a 7% ending fund balance as required by board policy 6000.

Information is based on the district's budget assumptions. Projections are subject to change as new legislative changes become available or other unforeseen events.

Capital Projects Fund Four Year Projection

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
1000 Local Taxes	\$ 198,000	\$ 198,000	\$ 198,000	\$ 198,000
2000 Local Nontax Support	\$ 25,000	\$ 1,000	\$ 1,000	\$ 1,000
4000 State Special Purpose	\$ 3,600,521			
9000 Other Financing Sources	\$ -			
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 3,823,521	\$ 199,000	\$ 199,000	\$ 199,000

EXPENDITURES

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
10 Sites	\$ -	\$ -	\$ -	\$ -
20 Buildings	\$ 10,315,664	\$ 20,000	\$ 20,000	\$ 20,000
30 Equipment	\$ 998,000	\$ 225,000	\$ 225,000	\$ 225,000
40 Energy	\$ -	\$ -	\$ -	\$ -
50 Sales and Lease Expenditures	\$ -	\$ -	\$ -	\$ -
60 Bond Issuance Expenditures	\$ 4,500	\$ -	\$ -	\$ -
90 Debt Expenditures	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 11,318,164	\$ 245,000	\$ 245,000	\$ 245,000
OTHER FINANCING USES - TRANSFERS OUT (GL 536)	\$ -			
OTHER FINANCING USES - (GL 535)	\$ -			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) AND OTHER FINANCING USES	\$ (7,494,643)	\$ (46,000)	\$ (46,000)	\$ (46,000)

BEGINNING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
GL 861 Restricted for Bond Proceeds	\$ 7,012,036	\$ 467,393	\$ 447,393	\$ 427,393
GL 862 Restricted for Levy Proceeds	\$ 295,679	\$ 97,679	\$ 72,679	\$ 47,679
GL 889 Assigned to Fund Purposes	\$ 1,003,265	\$ 251,265	\$ 250,265	\$ 249,265
GL 890 Unassigned Fund Balance				
TOTAL BEGINNING FUND BALANCE	\$ 8,310,980	\$ 816,337	\$ 770,337	\$ 724,337

ENDING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
GL 861 Restricted From Bond Proceeds	\$ 467,393	\$ 447,393	\$ 427,393	\$ 407,393
GL 862 Committed from Levy Proceeds	\$ 97,679	\$ 72,679	\$ 47,679	\$ 22,679
GL 863 Restricted from State Proceeds	\$ -			
GL 889 Assigned to Fund Purposes	\$ 251,265	\$ 250,265	\$ 249,265	\$ 248,265
GL 890 Unassigned Fund Balance				
TOTAL ENDING FUND BALANCE	\$ 816,337	\$ 770,337	\$ 724,337	\$ 678,337

Debt Service Fund Four Year Projection

SUMMARY OF DEBT SERVICE BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
1000 Local Taxes	\$ 6,947,310	\$ 7,088,010	\$ 7,227,750	\$ 7,537,620
2000 Local Nontax Support	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
9000 Other Financing Sources	\$ -			
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 6,952,310	\$ 7,093,010	\$ 7,232,750	\$ 7,542,620

Matured Bond Expenditures	\$ 3,670,000	\$ 4,190,000	\$ 4,505,000	\$ 4,835,000
Interest on Bonds	\$ 2,966,191	\$ 2,801,291	\$ 2,619,916	\$ 2,424,766
UnderWriter's Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES	\$ 6,646,191	\$ 7,001,291	\$ 7,134,916	\$ 7,269,766
OTHER FINANCIING USES - TRANSFERS OUT (GL 536)	\$ -			
OTHER FINANCIING USES - (GL 535)	\$ -			
OTHER FINANCING USES	\$ 306,119	\$ 91,719	\$ 97,834	\$ 272,854

BEGINNING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
GL 810 Restricted for Other Items				
GL 830 Restricted for Debt Service	\$ 3,009,807	\$ 3,315,926	\$ 3,407,645	\$ 3,505,479
GL 890 Unassigned Fund Balance				
TOTAL BEGINNING FUND BALANCE	\$ 3,009,807	\$ 3,315,926	\$ 3,407,645	\$ 3,505,479

ENDING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
GL 810 Restricted for Other Items				
GL 830 Restricted for Debt Service	\$ 3,315,926	\$ 3,407,645	\$ 3,505,479	\$ 3,778,333
TOTAL ENDING FUND BALANCE	\$ 3,315,926	\$ 3,407,645	\$ 3,505,479	\$ 3,778,333

ASB Fund Four Year Projection

SUMMARY OF ASB BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
100 General Student Body	\$ 201,755	\$ 203,773	\$ 205,810	\$ 207,868
200 Athletics	\$ 206,970	\$ 209,040	\$ 211,130	\$ 213,241
300 Classes	\$ 14,000	\$ 14,070	\$ 14,140	\$ 14,211
400 Clubs	\$ 185,800	\$ 187,657	\$ 189,535	\$ 191,430
600 Private Monies	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,300
TOTAL REVENUE	\$ 615,825	\$ 621,840	\$ 627,915	\$ 634,050

EXPENDITURES

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2023 - 2024 Forecast
100 General Student Body	\$ 191,385	\$ 193,299	\$ 195,232	\$ 197,184
200 Athletics	\$ 155,537	\$ 157,092	\$ 158,663	\$ 160,250
300 Classes	\$ 13,740	\$ 13,809	\$ 13,879	\$ 13,947
400 Clubs	\$ 211,288	\$ 213,401	\$ 215,535	\$ 217,690
600 Private Monies	\$ 10,300	\$ 10,300	\$ 10,300	\$ 10,300
TOTAL EXPENDITURES	\$ 582,250	\$ 587,901	\$ 593,609	\$ 599,371

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) AND OTHER FINANCING USES	\$ 33,575	\$ 33,939	\$ 34,306	\$ 34,679
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BEGINNING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items	\$ -			
GL 819 Restricted for Fund Purposes	\$ 391,876	\$ 425,451	\$ 459,390	\$ 493,696
TOTAL BEGINNING FUND BALANCE	\$ 391,876	\$ 425,451	\$ 459,390	\$ 493,696

ENDING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 819 Restricted for Fund Purposes	\$ 425,451	\$ 459,390	\$ 493,696	\$ 528,375
TOTAL ENDING FUND BALANCE	\$ 425,451	\$ 459,390	\$ 493,696	\$ 528,375

Transportation Vehicle Fund Four Year Projection

SUMMARY OF TVF BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2022 - 2023 Forecast
1100 Local Property Tax				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
4100 Special Purpose - Unassigned				
4300 Other State Agencies - Unassigned	\$ 250,000	\$ -		
4499 Transportation Reimbursement Depreciation	\$ 121,896	\$ 124,624	\$ 124,624	\$ 124,624
6100 Special Purpose - OSPI Unassigned				
9900 TRANSFERS IN (from the General Fund)		\$ -		
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 372,896	\$ 125,624	\$ 125,624	\$ 125,624

EXPENDITURES

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2022 - 2023 Forecast
33 Transportation Equipment Purchases	\$ 500,000	\$ 140,000	\$ 140,000	\$ 140,000
34 Transportation Equipment Major Repair	\$ 75,000	\$ 30,000	\$ 30,000	\$ 30,000
61 Bond/Levy Issue and/or Election	\$ -			
91 Principal	\$ -			
92 Interest	\$ -			
93 Arbitrage Rebate	\$ -			
TOTAL EXPENDITURES	\$ 575,000	\$ 170,000	\$ 170,000	\$ 170,000
OTHER FINANCING USES - TRANSFERS OUT (GL 536)	\$ -			
OTHER FINANCING USES - (GL 535)	\$ -			
OTHER FINANCING USES	\$ (202,104)	\$ (44,376)	\$ (44,376)	\$ (44,376)

BEGINNING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 819 Restricted for Fund Purposes	\$ 675,600	\$ 473,496	\$ 429,120	\$ 384,744
GL 890 Unassigned Fund Balance				
TOTAL BEGINNING FUND BALANCE	\$ 675,600	\$ 473,496	\$ 429,120	\$ 384,744

ENDING FUND BALANCE

Description	2021 - 2022 Forecast	2022 - 2023 Forecast	2023 - 2024 Forecast	2022 - 2023 Forecast
GL 810 Restricted for Other Items				
GL 819 Restricted for Fund Purposes	\$ 473,496	\$ 429,120	\$ 384,744	\$ 340,368
GL 890 Unassigned Fund Balance				
TOTAL ENDING FUND BALANCE	\$ 473,496	\$ 429,120	\$ 384,744	\$ 340,368

Questions?

