

Othello School District (2020-2021 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	341.00	340.00	340.00	339.00
2. Grade 1	337.00	337.00	336.00	336.00
3. Grade 2	361.00	336.00	336.00	336.00
4. Grade 3	335.00	362.00	337.00	337.00
5. Grade 4	368.00	336.00	363.00	338.00
6. Grade 5	379.00	369.00	336.00	364.00
7. Grade 6	352.00	379.00	369.00	336.00
8. Grade 7	403.00	352.00	379.00	369.00
9. Grade 8	365.00	404.00	354.00	381.00
10. Grade 9	365.00	380.00	422.00	369.00
11. Grade 10	354.00	366.00	379.00	420.00
12. Grade 11 (excluding Running Start)	271.00	302.00	312.00	323.00
13. Grade 12 (excluding Running Start)	253.00	276.00	307.00	318.00
14. SUBTOTAL	4,484.00	4,539.00	4,570.00	4,566.00
15. Running Start	61.00	61.00	61.00	61.00

16. Dropout Reengagement Enrollment	15.00	15.00	15.00	15.00
17. ALE Enrollment	15.00	15.00	15.00	15.00
18. TOTAL K-12	4,575.00	4,630.00	4,661.00	4,657.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	310.901	310.000	312.000	312.000
2. General Fund FTE Classified Employees /4	213.845	212.000	212.000	213.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	2,253,650	2,258,458	2,303,627	2,349,699
2000 Local Nontax Support	750,000	750,000	750,000	750,000
3000 State, General Purpose	44,768,041	45,112,041	45,391,041	45,353,841
4000 State, Special Purpose	14,536,824	14,682,192	14,682,192	14,682,192
5000 Federal, General Purpose				
6000 Federal, Special Purpose	9,213,550	7,513,550	7,313,550	7,313,550
7000 Revenues from Other School Districts	350	350	350	350
8000 Revenues from Other Entities	15,000	15,000	15,000	15,000
9000 Other Financing Sources	12,000	12,000	12,000	12,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	71,549,415	70,343,591	70,467,760	70,476,632

EXPENDITURES

00 Regular Instruction	35,870,720	36,312,062	36,989,334	37,679,330
10 Federal Stimulus				
20 Special Education Instruction	7,200,389	7,200,389	7,200,389	7,200,389
30 Vocational Education Instruction	1,956,357	1,956,357	1,956,357	1,956,357
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	9,014,338	9,014,338	9,014,338	9,014,338
70 Other Instructional Programs	1,026,803	176,803	176,803	176,803
80 Community Services	614,646	614,646	614,646	614,646
90 Support Services	15,422,922	15,612,068	15,902,328	16,198,041
B. TOTAL EXPENDITURES	71,106,175	70,886,663	71,854,195	72,839,904
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	4,000,000			
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)	-3,556,760	-543,072	-1,386,435	-2,363,272

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	1,000,000	650,000	500,000	500,000
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	170,000			
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	6,469,000	2,888,299	2,615,809	1,216,957
G.L.891 Unassigned to Minimum Fund Balance Policy	6,611,000	7,154,941	7,034,359	7,046,776
F. TOTAL BEGINNING FUND BALANCE	14,250,000	10,693,240	10,150,168	8,763,733

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	650,000	500,000	500,000	500,000
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	2,888,299	2,615,809	1,216,957	-1,147,202
G.L.891 Unassigned to Minimum Fund Balance Policy	7,154,941	7,034,359	7,046,776	7,047,663
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,693,240	10,150,168	8,763,733	6,400,461

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**REVENUES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
100 General Student Body	102,160	102,160	102,160	102,160
200 Athletics	175,275	172,909	172,909	172,909
300 Classes	11,100	11,100	11,100	11,100
400 Clubs	118,881	118,881	118,881	118,881
600 Private Moneys	14,600	14,600	14,600	14,600

A. TOTAL REVENUES	422,016	419,650	419,650	419,650
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EXPENDITURES

100 General Student Body	106,810	90,700	88,200	88,200
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200 Athletics	191,674	170,260	170,260	170,260
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300 Classes	17,940	17,940	17,940	17,940
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400 Clubs	158,315	134,000	131,500	131,500
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600 Private Moneys	14,600	14,600	14,600	14,600
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B. TOTAL EXPENDITURES	489,339	427,500	422,500	422,500
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C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-67,323	-7,850	-2,850	-2,850
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	232,000	164,677	156,827	153,977
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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	232,000	164,677	156,827	153,977
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	164,677	156,827	153,977	151,127
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/	164,677	156,827	153,977	151,127

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	2,364,750	2,447,700	2,519,150	2,574,680
2000 Local Nontax Support	10,000	10,000	10,000	10,000
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,374,750	2,457,700	2,529,150	2,584,680

EXPENDITURES

Matured Bond Expenditures	1,650,000	1,735,000	1,845,000	1,990,000
Interest on Bonds	720,450	676,000	601,925	506,050

Interfund Loan Interest

Bond Transfer Fees	3,000	3,000	3,000	3,000
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Arbitrage Rebate				
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UnderWriter's Fees				
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B. TOTAL EXPENDITURES	2,373,450	2,414,000	2,449,925	2,499,050
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
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D. OTHER FINANCING USES (G.L.535)				
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E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,300	43,700	79,225	85,630
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.830 Restricted for Debt Service	1,623,500	1,624,800	1,668,500	1,747,725
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes				
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G.L.890 Unassigned Fund Balance				
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F. TOTAL BEGINNING FUND BALANCE	1,623,500	1,624,800	1,668,500	1,747,725
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.830 Restricted for Debt Service	1,624,800	1,668,500	1,747,725	1,833,355
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G.L.835 Restricted for Arbitrage Rebate				
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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)	1,624,800	1,668,500	1,747,725	1,833,355
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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes				
2000 Local Nontax Support	5,000	5,000	5,000	5,000
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	4,000,000			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,005,000	5,000	5,000	5,000

EXPENDITURES

10 Sites	250,000
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20 Buildings	2,545,000	210,000	210,000	210,000
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	2,795,000	210,000	210,000	210,000
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)	1,210,000	-205,000	-205,000	-205,000

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

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	80,000	1,290,000	1,085,000	880,000
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G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	80,000	1,290,000	1,085,000	880,000
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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	1,290,000	1,085,000	880,000	675,000
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G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,290,000	1,085,000	880,000	675,000
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	4,000	4,000	4,000	4,000
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	207,000	207,000	207,000	207,000
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	211,000	211,000	211,000	211,000
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EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	300,000	300,000	145,000	300,000
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34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
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61 Bond/Levy Issuance and/or Election				
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91 Principal - formerly Act 84				
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92 Interest 1/ - formerly Act. 83				
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93 Arbitrage Rebate				
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D. TOTAL EXPENDITURES	300,000	300,000	145,000	300,000
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E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
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F. OTHER FINANCING USES (G.L.535) 3/				
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G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-89,000	-89,000	66,000	-89,000
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.819 Restricted for Fund Purposes	320,000	231,000	142,000	208,000
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G.L.830 Restricted for Debt Service				
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G.L.835 Restricted for Arbitrage Rebate				
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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	320,000	231,000	142,000	208,000
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	231,000	142,000	208,000	119,000
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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/	231,000	142,000	208,000	119,000
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Comment