



Karen Douglass, Superintendent | PO Box 850 | Stevenson, WA 98648 | PH 509.427.5674 | FAX 509.427.4028 | www.scsd303.org

Stevenson-Carson School District 2019-2020 Proposed Budget 7/8/2019

General Fund

2019-2020 Operating Budget

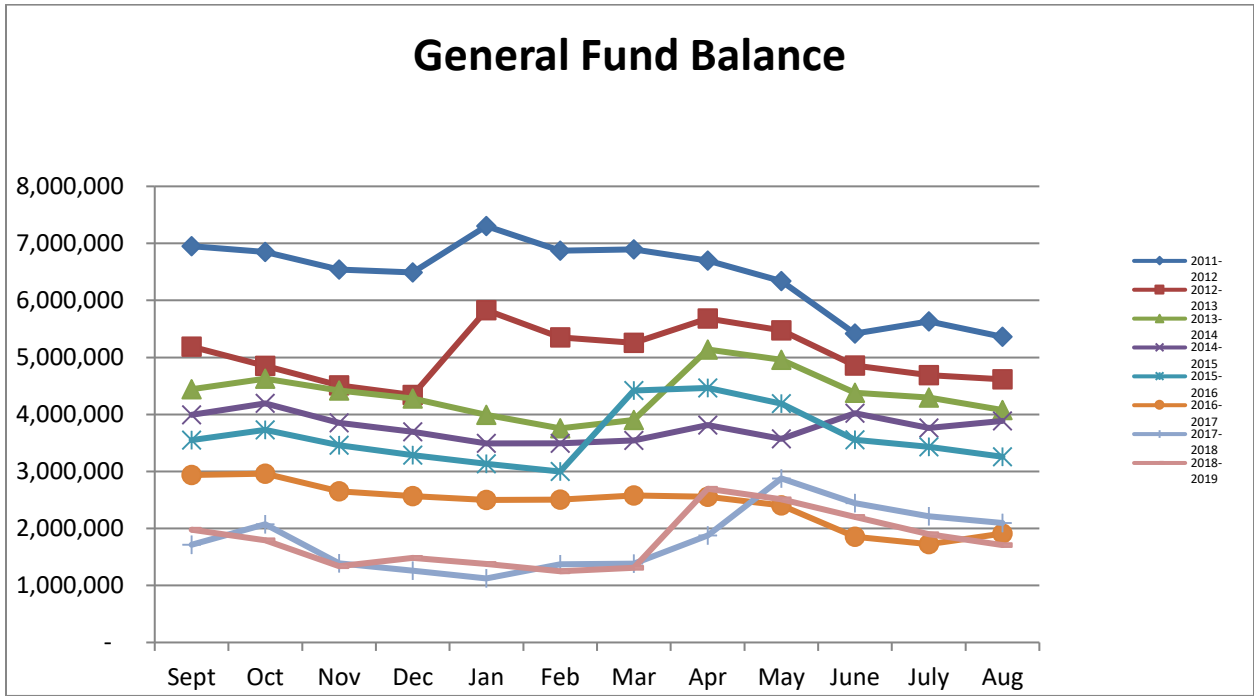
Projected Beginning Fund Balance: \$ 1,709,000

Revenues/Other			
	1819FY Budget	1920FY Budget	Difference
Financing Sources			
Local Taxes	\$ 1,530,000	\$ 1,691,711	\$ 161,711
Local Support NonTax	\$ 275,590	\$ 342,707	\$ 67,117
State, General Purpose	\$ 7,272,087	\$ 7,853,427	\$ 581,340
State, Special Purpose	\$ 2,374,671	\$ 2,536,597	\$ 161,926
Federal Gen/Special Purp	\$ 2,293,731	\$ 900,385	\$ (1,393,346)
Revenues, Other Entities	\$ 663,736	\$ 628,700	\$ (35,036)
Total	\$ 14,409,815	\$ 13,953,527	\$ (456,288)
Expenditures			
	1819FY Budget	1920FY Budget	Difference
Regular Instruction	\$ 7,399,845	\$ 7,813,786	\$ 413,941
Special Ed Instruction	\$ 1,507,934	\$ 1,508,500	\$ 566
Vocational Ed Instruction	\$ 428,110	\$ 341,861	\$ (86,249)
Compensatory Instruction	\$ 1,042,112	\$ 985,123	\$ (56,989)
Other Instructional Prog	\$ 1,091,556	\$ 301,825	\$ (789,731)
Support Services	\$ 2,940,258	\$ 3,107,389	\$ 167,131
Total	\$ 14,409,815	\$ 14,058,484	\$ (351,331)
Net Position	\$ -	\$ (104,957)	\$ (104,957)

Transfer out to Capital Projects: \$109,000

Projected 2019-20 Ending Fund Balance: \$ 1,495,043

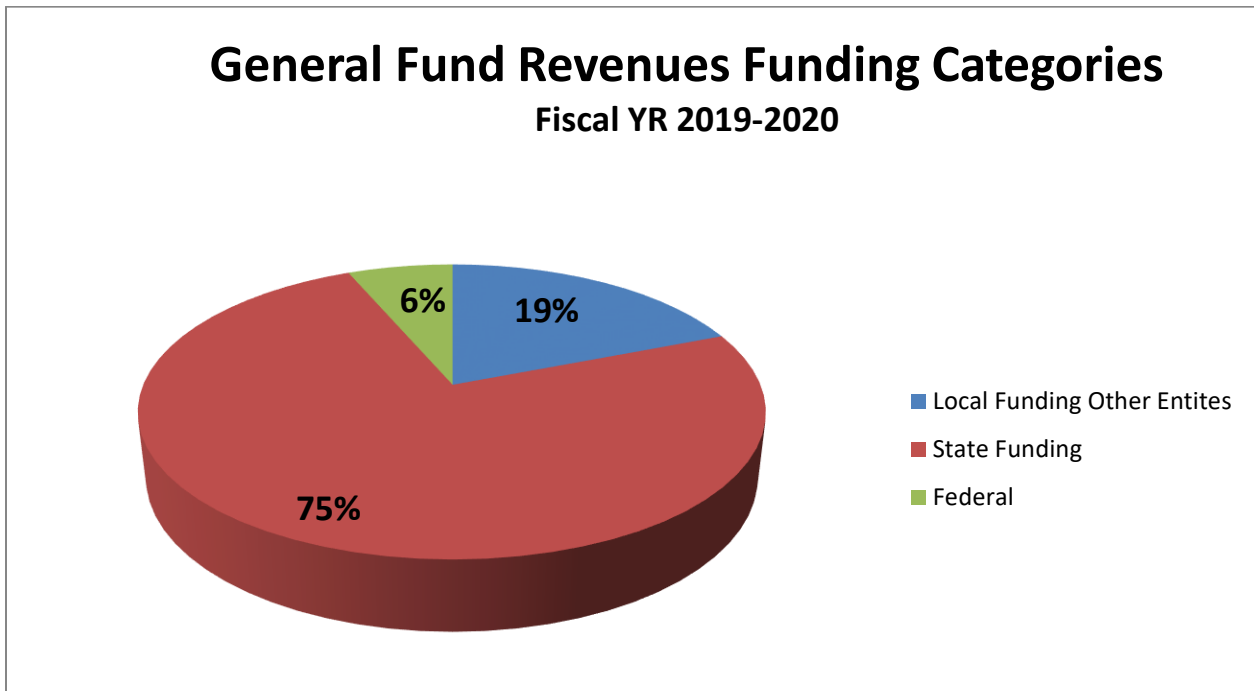
- 2011-2012 Ending Fund Balance = \$5,361,037
- 2012-2013 Ending Fund Balance = \$4,617,451
- 2013-2014 Ending Fund Balance = \$4,079,055
- 2014-2015 Ending Fund Balance = \$3,884,004
- 2015-2016 Ending Fund Balance = \$3,366,166
- 2016-2017 Ending Fund Balance = \$1,911,202
- 2017-2018 Ending Fund Balance = \$2,094,673
- 2018-2019 Estimated Ending Fund Balance = \$1,709,000



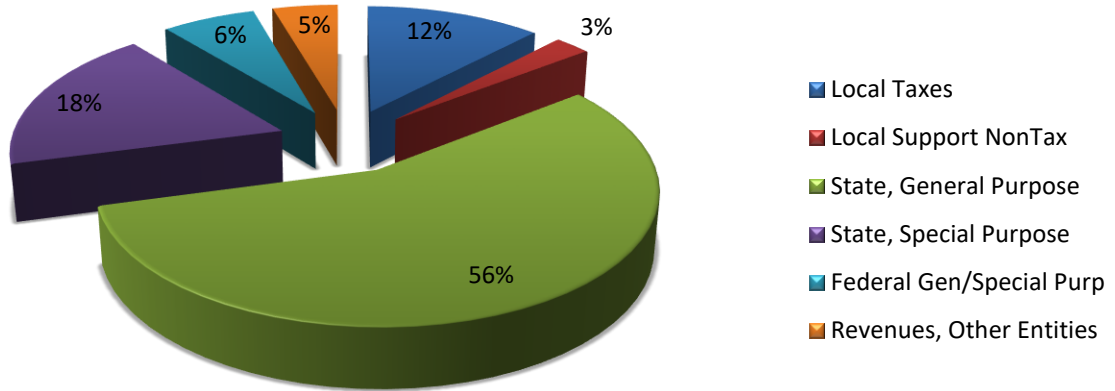
Revenues

19-20 FY Revenue Budget = \$13,953,527

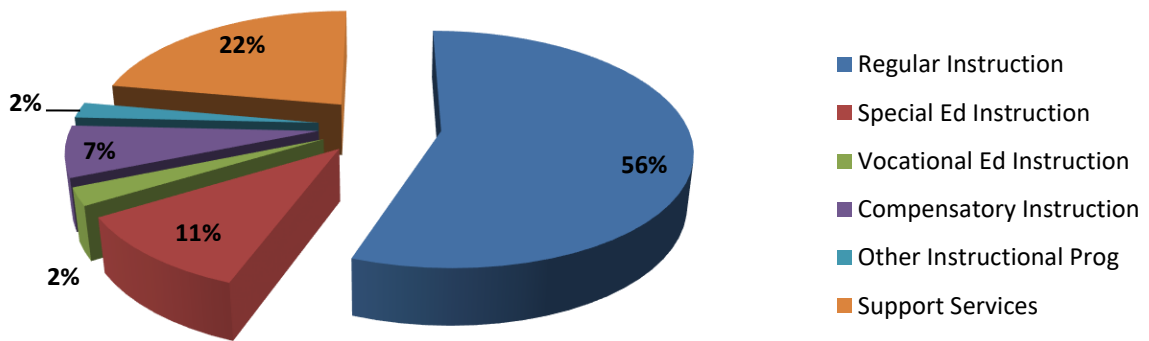
74.5% - State Funding – Apportionment, Transportation, Grants	\$ 10,390,024
6.5% - Federal Funding – Special Education, Grants	\$ 900,385
19.1% - Local Funding – Levy, Local Fees, Other Entities	\$ 2,663,118



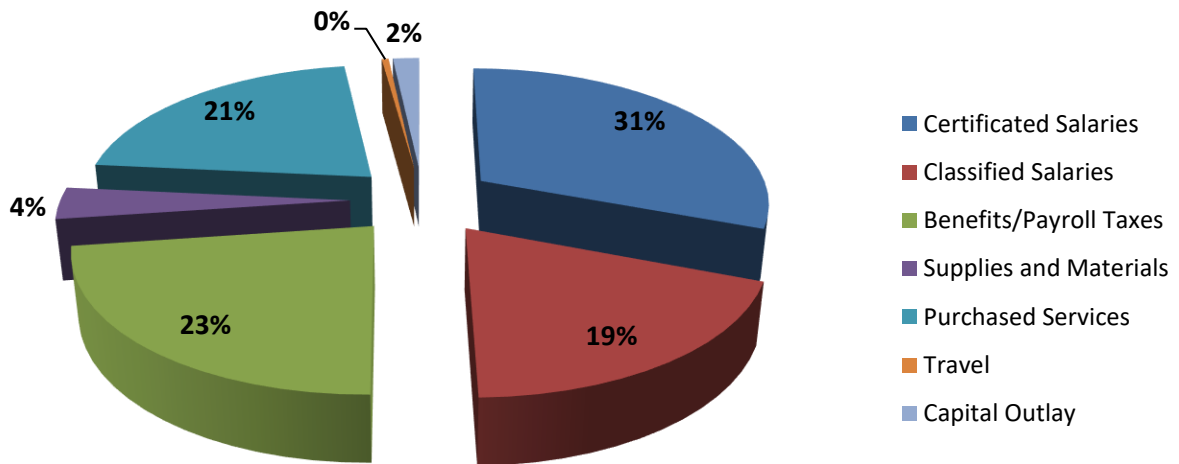
General Fund Revenue Sources Fiscal YR 2019-2020



General Fund Expenditures Fiscal YR 2019-2020



**General Fund Expenditures by Object Code
Fiscal YR 2019-2020**



Expend by Object Code	1819FY Budget	1920FY Budget	Difference
Certificated Salaries	\$ 4,222,589	\$ 4,320,984	\$ 98,395
Classified Salaries	\$ 2,489,678	\$ 2,674,931	\$ 185,253
Benefits/Payroll Taxes	\$ 3,066,419	\$ 3,242,761	\$ 176,342
Supplies and Materials	\$ 698,762	\$ 520,857	\$ (177,905)
Purchased Services	\$ 3,756,792	\$ 2,992,142	\$ (764,650)
Travel	\$ 84,494	\$ 63,930	\$ (20,564)
Capital Outlay	\$ 91,081	\$ 242,879	\$ 151,798
Total	\$ 14,409,815	\$ 14,058,484	\$ (351,331)

Enrollment

STEVENSON-CARSON SCHOOL DISTRICT-ENROLLMENT TRENDS BY GRADE						
	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded			
Grade	2015-16	2016-17	2017-18	2018-19 <small>As of 2/2019</small>	2019-20 <small>Budget</small>	
Kinder	63.10	71.90	62.30	78.67	63.00	
1	64.22	69.40	76.40	63.00	77.00	
2	68.00	69.52	67.20	75.83	62.00	
3	64.90	68.71	66.40	69.33	75.00	
4	68.73	70.80	66.95	72.33	67.00	
5	59.80	71.64	67.66	70.55	69.00	
6	51.40	58.57	63.02	68.18	69.00	
7	68.50	50.60	61.20	63.69	67.00	
8	74.20	70.30	49.40	64.04	63.00	
9	86.11	73.60	84.54	62.83	62.00	
10	79.40	85.65	64.23	86.86	56.00	
11	77.56	69.72	71.99	59.08	83.00	
12	54.47	72.06	73.28	68.98	61.00	
Total FTE	880.39	902.46	874.57	903.37	874.00	874.00 FTE
Difference		22.07	(27.89)	28.80	(29.37)	
Percent Chg.		2.45%	-3.19%	3.19%	-3.36%	
Running Start	11.85	9.01	8.13	11.17	11.00	11.00 Running Start
VOC 7-8 (Inc. Total FTE)	9.54	7.71	9.97	10.22	10.00	
VOC 9-12 (Inc. Total FTE)	48.15	45.91	44.00	27.37	28.00	
						885 Total FTE

Stevenson-Carson School District No. 303					
2019-2020 MSOC Disclosure					
Combined 1191 MSOC from F-203					
Regular Instruction (Column A)	\$1,081,081.76				
Grades 9-12 Additional (Column I)	\$42,839.44				
* Total MSOC Allocation	\$ 1,123,921				
** Objects of Expenditure from F-195	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 222,915	\$ 164,215	\$ -	\$ -	\$ 58,700
Object 7 - totals	\$ 1,283,776	\$ 470,141	\$ -	\$ -	\$ 813,635
Object 8 - totals	\$ 23,808	\$ 14,808	\$ -	\$ -	\$ 9,000
Object 9 - totals	\$ 2,495	\$ 2,495	\$ -	\$ -	\$ -
* Total Budgeted 5-9 Expenditures	\$ 1,532,994				
* Difference	\$ (409,073)				

Capital Projects Fund

2019-2020 Budget

Estimated Beginning Fund Balance:		\$5,209	
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Revenues	1819FY Budget	1920FY Budget	Difference
Local Taxes	\$ -	\$ -	\$ -
Local Support NonTax	\$ 500,500	\$ 11,000	\$ (489,500)
State, General Purpose	\$ -		\$ -
State, Special Purpose	\$ 178,186		\$ (178,186)
Federal Gen/Special Purp	\$ -	\$ -	\$ -
Revenues, Other Entities	\$ -	\$ -	\$ -
Total	\$ 678,686	\$ 11,000	\$ (667,686)
<hr/>			
Expenditures	1819FY Budget	1920FY Budget	Difference
10 Sites	\$ 154,800		\$ (154,800)
20 Buildings	\$ 106,746	\$ 109,000	\$ 2,254
30 Equipment	\$ 76,686	\$ -	\$ (76,686)
40 Energy	\$ 340,454	\$ 3,000	\$ (337,454)
50 Sales & Lease EXP	\$ -	\$ -	\$ -
60 Bond Insurance EXP	\$ -	\$ -	\$ -
90 Debt	\$ -	\$ -	\$ -
Total	\$ 678,686	\$ 112,000	\$ (566,686)
Net Position	\$ -	\$ (101,000)	\$ (101,000)
<hr/>			
Transfer in 9901		109,000.00	
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Estimated Ending Fund Balance		\$ 13,209	

Associated Student Body Fund

2019-2020 Budget

Estimated Beginning Fund Balance:		\$135,000	
Revenues	1819FY Budget	1920FY Budget	Difference
1000 General Student Body	\$ 64,200	\$ 58,400	\$ (5,800)
2000 Athletics	\$ 93,000	\$ 80,200	\$ (12,800)
3000 Classes	\$ 5,700	\$ 2,000	\$ (3,700)
4000 Clubs	\$ 94,500	\$ 72,300	\$ (22,200)
6000 Private Money	\$ 4,400	\$ 3,700	\$ (700)
Total	\$ 261,800	\$ 216,600	\$ (45,200)
Expenditures	1819FY Budget	1920FY Budget	Difference
1000 General Student Body	\$ 59,550	\$ 62,800	\$ 3,250
2000 Athletics	\$ 88,150	\$ 69,450	\$ (18,700)
3000 Classes	\$ 6,500	\$ 2,300	\$ (4,200)
4000 Clubs	\$ 112,388	\$ 85,900	\$ (26,488)
6000 Private Money	\$ 4,350	\$ 4,350	\$ -
Total	\$ 270,938	\$ 224,800	\$ (46,138)
Net Position	\$ (9,138)	\$ (8,200)	\$ 938
Estimated Ending Fund Balance:		\$ 126,800	

Transportation Vehicle Fund

2019-2020 Budget

Estimated Beginning Fund Balance:		\$	41,743	
Revenues/Other				
Financing Sources	1819FY Budget		1920FY Budget	Difference
Local Taxes	\$ -			\$ -
Local Support NonTax	\$ -	\$	1,000	\$ 1,000
State, General Purpose	\$ -			\$ -
State, Special Purpose	\$ 72,907	\$	62,000	\$ (10,907)
Federal Gen/Special Purp	\$ -			\$ -
Revenues, Other Entities	\$ -			\$ -
Total	\$ 72,907	\$	63,000	\$ (9,907)
Expenditures				
	1819FY Budget		1920FY Budget	Difference
30 Equipment	\$ 180,000	\$	100,000	\$ (80,000)
60 Bond Levy Issuance	\$ -			
90 Debt	\$ -			\$ -
Total	\$ 180,000	\$	100,000	\$ (80,000)
Net Position	\$ (107,093)	\$	(37,000)	\$ 80,000
Estimated Ending Fund Balance:				
		\$	4,743	

Four Year Forecast

Four-Year Enrollment Forecasting				
Grade	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
Kinder	62.00	73.00	62.00	73.00
1	77.00	62.00	73.00	62.00
2	62.00	77.00	62.00	73.00
3	74.00	62.00	77.00	62.00
4	67.00	74.00	62.00	77.00
5	70.00	67.00	74.00	62.00
6	69.00	70.00	67.00	74.00
7	66.00	69.00	70.00	67.00
8	61.00	66.00	69.00	70.00
9	62.00	61.00	66.00	69.00
10	60.00	62.00	61.00	66.00
11	84.00	60.00	62.00	61.00
12	60.00	75.00	58.00	60.00
Total FTE	874.00	878.00	863.00	876.00
Running Start	11.00	11.00	11.00	11.00
Dropout	-	-	-	-
ALE	-	-	-	-
Total K-12 FTE	885.00	889.00	874.00	887.00

Revenue Assumption (Guidance from OSPI)

A school district must have voter approval on enrichment levy proceeds for them to be considered revenue in the initial year of their four-year budget. If a district's current enrichment levy expires after the initial year of the four-year plan, the district shall assume continued collection of such voter-approved levy at the lesser of 1) the same total dollar amount per calendar year for the duration of the four years, or 2) the estimated maximum allowable levy for that calendar year.

Levy Forecasting					
	2019	2020	2021	2022	
	869.9	876.3	892.2	918.2	Student AAFE
	2019	2020	2021	2022	Fiscal YR
	\$ 1,349,326	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
47.4%	\$ 639,311	\$ 947,600	\$ 947,600	\$ 947,600	FALL
52.6%	\$ 710,015	\$ 1,052,400	\$ 1,052,400	\$ 1,052,400	SPRING
LEA					
	869.9	876.3	892.2	918.2	Student AAFE
	2019	2020	2021	2022	Fiscal YR
	\$ -	\$ 65,300	\$ -	\$ -	
28.0%	\$ -	\$ 18,284	\$ -	\$ -	FALL
72.0%	\$ -	\$ 47,016	\$ -	\$ -	SPRING
	2018-19	\$ 1,529,754			
	2019-20	\$ 1,738,727			
	2020-21	\$ 2,000,000			
	2021-22	\$ 2,000,000			

General Fund 4 Year Forecast

REVENUES AND OTHER FINANCING SOURCES		2.00%	2.10%	2.10%	2.00%	IPD INFLATOR
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>	
	1000 Local Taxes	1,691,711	2,000,000	2,000,000	2,000,000	
	2000 Local Nontax Support	342,707	342,707	342,707	342,707	
	3000 State, General Purpose	7,853,427	8,072,874	8,084,978	8,369,340	
	4000 State, Special Purpose	2,536,597	2,589,866	2,644,253	2,697,138	
	5000 Federal, General Purpose	-	-	-	-	
	6000 Federal, Special Purpose	900,385	919,293	938,598	957,370	
	7000 Revenues from Other School Districts	38,700	44,736	44,736	44,736	
	8000 Revenues from Other Entities	590,000	602,390	615,040	627,341	
	9000 Other Financing Sources	-	-	-	-	
A	TOTAL REVENUE AND OTHER FINANCING SOURCES	13,953,527	14,571,866	14,670,312	15,038,632	
EXPENDITURES		2.00%	2.10%	2.10%	2.00%	CPI INDEX
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>	
	00 Regular Instruction	7,813,786	7,977,876	8,145,411	8,308,319	
	10 Federal Stimulus	-	-	-	-	
	20 Special Education Instruction	1,508,500	1,540,179	1,572,522	1,603,973	
	30 Vocational Education Instruction	341,861	349,040	356,370	363,497	
	40 Skill Center Instruction	-	-	-	-	
	50 and 60 Compensatory Education Instruction	985,123	1,005,811	1,026,933	1,047,471	
	70 Other Instructional Programs	98,500	100,569	102,680	104,734	
	80 Community Services	203,325	207,595	211,954	216,193	
	90 Support Services	3,107,389	3,172,644	3,239,270	3,304,055	
B	TOTAL EXPENDITURES	14,058,484	14,353,712	14,655,140	14,948,243	
C	OTHER FINANCING USES -- TRANSFERS OUT (G.L. 536) 1/	109,000	195,000		100,000	
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)	(104,957)	23,154	15,172	(9,611)	
BEGINNING FUND BALANCE						
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>	
	G.L.884 Assigned to Other Capital Projects	109,000				
	G.L.888 Assigned to Other Purposes	95,000	95,000			
	G.L.890 Unassigned Fund Balance	1,505,000	1,400,043	1,518,197	1,533,369	
	G.L.891 Unassigned to Minimum Fund Balance Policy					
F	TOTAL BEGINNING FUND BALANCE	1,709,000	1,495,043	1,518,197	1,533,369	
ENDING FUND BALANCE						
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>	
	G.L.888 Assigned to Other Purposes	95,000				
	G.L.890 Unassigned Fund Balance	1,400,043	1,518,197	1,533,369	1,523,758	
	G.L.891 Unassigned to Minimum Fund Balance Policy					
H	TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,495,043	1,518,197	1,533,369	1,523,758	

ASB 4 Year Forecast

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET					
REVENUES					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	100 General Student Body	58,400	62,800	63,800	63,800
	200 Athletics	80,200	80,200	80,200	80,200
	300 Classes	2,000	2,000	2,000	2,000
	400 Clubs	72,300	76,100	76,100	77,000
	600 Private Moneys	3,700	3,700	3,700	3,700
A	TOTAL REVENUES	216,600	224,800	225,800	226,700
EXPENDITURES					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	100 General Student Body	62,800	62,800	62,800	62,800
	200 Athletics	69,450	69,450	69,450	69,450
	300 Classes	2,300	2,300	2,300	2,300
	400 Clubs	85,900	85,900	85,900	85,900
	600 Private Moneys	4,350	4,350	4,350	4,350
B	TOTAL EXPENDITURES	224,800	224,800	224,800	224,800
C	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	(8,200)	-	1,000	1,900
BEGINNING FUND BALANCE					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	135,000	126,800	126,800	127,800
D	TOTAL BEGINNING FUND BALANCE	135,000	126,800	126,800	127,800
ENDING FUND BALANCE					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	126,800	126,800	127,800	129,700
D	TOTAL ENDING FUND BALANCE	126,800	126,800	127,800	129,700

Capital Projects 4 Year Forecast

SUMMARY OF CAPITAL PROJECTS FUND BUDGET					
REVENUES AND OTHER FINANCING SOURCES					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	1000 Local Taxes	-			
	2000 Local Nontax Support	11,000	11,000	11,000	11,000
A	TOTAL REVENUE AND OTHER FINANCING SOURCES	11,000	11,000	11,000	11,000
EXPENDITURES					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	10 Sites	-	9,000	5,000	5,000
	20 Buildings	109,000	45,000	45,000	45,000
	30 Equipment	-	95,000	5,000	5,000
	40 Energy	3,000	12,000	12,000	12,000
B	TOTAL EXPENDITURES	112,000	161,000	67,000	67,000
C	OTHER FINANCING USES -- TRANSFERS OUT (G.L. 536) 1/				
D	Transfers in From General Fund 9901	109000	195000		100000
E	EXCESS OF REVENUES / OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	G.L.889 Assigned to Fund Purposes	5,209	13,209	58,209	2,209
F	TOTAL BEGINNING FUND BALANCE	5,209	13,209	58,209	2,209
ENDING FUND BALANCE					
	Description	2019-2020	2020-2021 F	2021-2022 F	2022-23 F
	G.L.889 Assigned to Fund Purposes	13,209	58,209	2,209	46,209
H	TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,209	58,209	2,209	46,209

Transportation 4 Year Forecast

REVENUES AND OTHER FINANCING SOURCES					
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>
	4499 Transportation Reimbursement Depreciation	63,000	60,000	60,000	60,000
A	TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	63,000	60,000	60,000	60,000
B	9900 TRANSFERS IN (from the General Fund)	0			
C	TOTAL REVENUES AND OTHER FINANCING SOURCES	63,000	60,000	60,000	60,000
EXPENDITURES					
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>
	33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	100,000		54,000	130,000
	34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
D	TOTAL EXPENDITURES	100,000	-	54,000	130,000
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)	(37,000)	60,000	6,000	(70,000)
BEGINNING FUND BALANCE					
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	41,743	4,743	64,743	70,743
	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	41,743	4,743	64,743	70,743
ENDING FUND BALANCE					
	<u>Description</u>	<u>2019-2020</u>	<u>2020-2021 F</u>	<u>2021-2022 F</u>	<u>2022-23 F</u>
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	4,743	64,743	70,743	743
	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 ENDING FUND BALANCE	4,743	64,743	70,743	743