

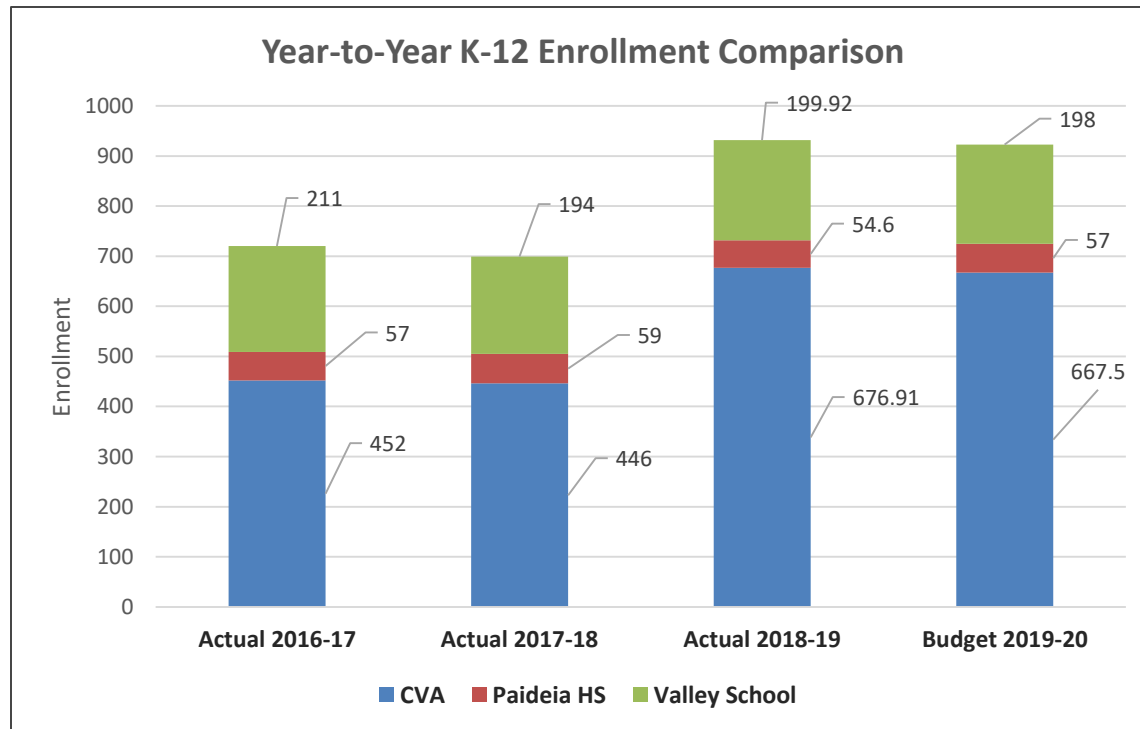
2019-2020

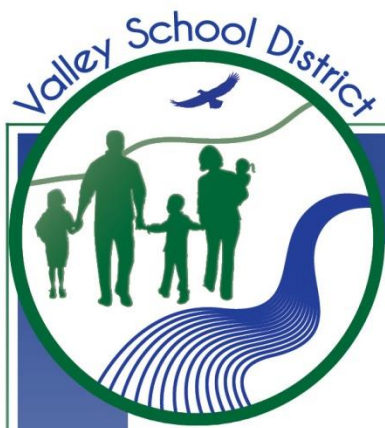




Enrollment

Conservatively Budgeted 922.5 AAFTE



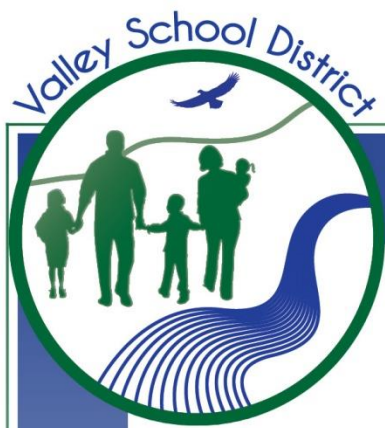


Enrollment

Valley Early Learning Center

2019-20 Equivalent to 2018-19 with Breakdown as follows:

- Toddlers: 6 children
- Preschoolers: 39 children
- School-age (before/after school): 6 children

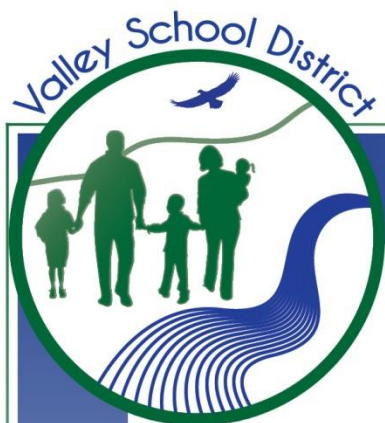


Enrollment

2019-2020 SPECIAL SERVICES

95 Special Education Students

- Valley Early Learning Center 3 – 5 year olds: 4 Students
- Valley School K-8: 33 Students
- Paideia High School: 10 Students
- CVA-Valley: 48 Students

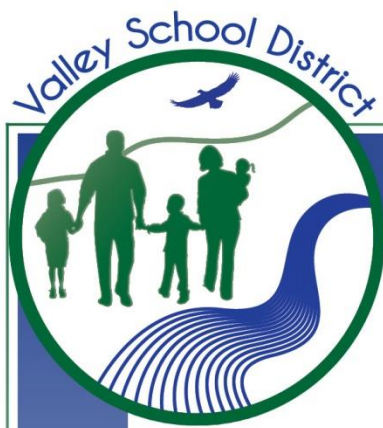


2019-2020 Staff Budget

Certificated Staff By Program

	CVA	Paideia	Valley School	VELC	TOTAL FTE *
Regular Ed	18.00	7.39	13.65	-	39.04
Special Ed	2.02	0.51	1.98	0.09	4.59
Other Prog (LAP, Title I)	-	-	1.37	-	1.37
Total Certificated Instructional/ Guidance Counseling/Psychologist Staff	20.02	7.90	17.00	0.09	45.00
Principals	2.00	1.00	1.00	-	4.00
Superintendent					1.00
Total Certificated Staff FTE					50.00

* One Full-time Equivalent Teacher is based on 185 days x 7.5 hrs/day (total annual hrs 1,387.5)



2019-2020 Staff Budget

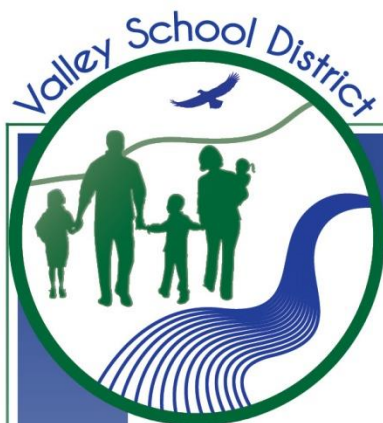
Classified Staff

Added –

- Clerical Support VL Transport – 2 hrs/day
- Mechanic VL Transport – 4 hrs/day
- VELC Summer Teachers – Two at 8 hrs/day, 10 weeks; One at 4 hrs/day, 10 weeks

Did Not Refill -

- Valley School Vacated Parapro Position – The hours were budgeted, however, by adding them to existing parapro staff

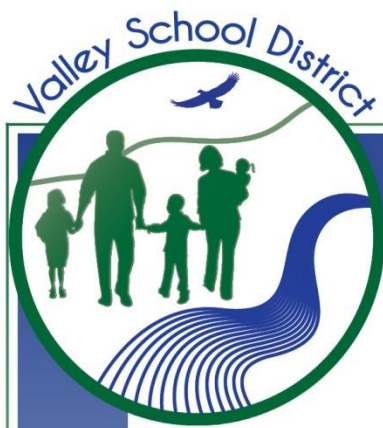


2019 – 2020 Staff Budget

Classified Staff

Position Type	CVA # Staff	Paideia # Staff	Valley School # Staff	VELC # Staff	District Level # Staff Allocated Across All Programs	<i>TOTAL # Classified Staff</i>
Instructional Support (Reg Ed, Sped, P-K, Title, LAP)	5.00	1.00	14.00	7.00	-	27.00
Clerical/Office Support	4.00	1.00	2.00	1.00	5.00	13.00
Technology	1.00	-	-	-	2.00	3.00
Facilities	-	-	-	-	6.00	6.00
Food Services	-	1.00	2.00	1.00	-	4.00
Transportation	-	-	-	-	19.00	19.00
Classified Managers (Facilities, Food Svc, Transportation, CVA Support Svcs)	1.00	-	1.00	-	2.00	4.00
Classified Administrators	1.00			1.00	2.00	4.00
	12.00	3.00	19.00	10.00	36.00	80.00

* Of the 80 staff, many work the school year only. Total Classified FTE = 56.09 based on total budgeted hours divided by 2,080 (the number of hours for a full-time year-round position)



2019 – 2020 Staff Budget

Salary Scales

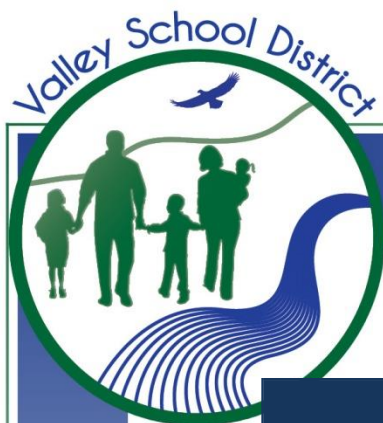
- Certificated:
 - Existing Scale with 2.0% IPD Applied
 - Average Salary increase of 3 – 4% depending on Lane and Step Level of Each Teacher
 - 185 Contract Days
 - +1 Optional Professional Learning Day
- Classified:
 - Utilize existing district scale adding 2% IPD to Each Cell
 - More Than 2% Added to 8 Positions to Align with Minimum Wage Increase Effective 1/1/2020
 - Total Increase for Each Staff Ranges from 3% to 12.5%, Depending on Position and Placement on the Scale



2019-2020 General Fund

REVENUE - \$13,507,750

	<i>2018-19 Budget</i>	<i>2019-20 Budget</i>	<i>Difference</i>
Taxes	154,549	154,490	(59)
Local Revenue	144,495	145,794	1,299
State General Purpose Revenue	9,206,843	9,594,145	387,302
State Special Purpose Revenue	2,168,760	2,230,336	61,576
Federal Revenue	374,196	391,936	17,740
Revenue from Other Districts	550,469	608,169	57,700
Other Community Service (VL Transport)	391,602	382,880	(8,722)
<i>Total State General Purpose Revenue</i>	<i>12,990,913</i>	<i>13,507,750</i>	<i>516,837</i>

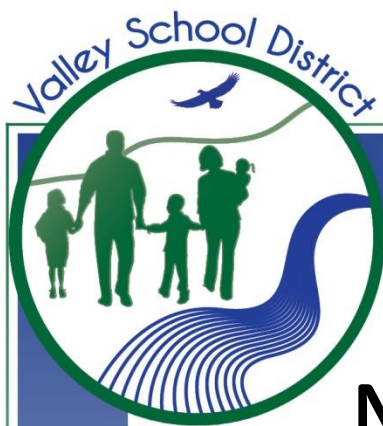


2019-2020 General Fund

Notable Year-to-Year Revenue Changes

STATE GENERAL PURPOSE REVENUE			
	<i>2018-19 Budget</i>	<i>2019-20 Budget</i>	<i>Difference</i>
Apportionment	8,333,665	8,595,155	261,490
College in the High School Subsidy	4,680	6,175	1,495
Special Education	128,679	124,084	(4,595)
Local Effort Assistance	739,819	868,730	128,911
<i>Total State General Purpose Revenue</i>	<i>9,206,843</i>	<i>9,594,144</i>	<i>387,301</i>

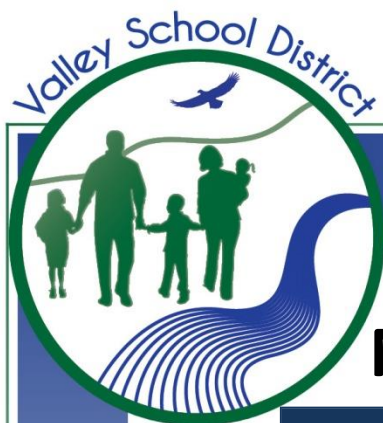
- Apportionment difference comprised of:
 - 2% Increase in prototypical formula salaries
 - Increase in ALE rate from \$8,135.13 to \$8,503.15 per Student FTE
 - Insurance allocation in prototypical formula increased from \$843.97 per funded staff unit to \$997.50 per funded staff unit -- SEBB
 - Insurance funding factor increased from 1.152 per Classified Staff Unit to 1.43 and from 1.00 per Certificated Staff Unit to 1.02 – SEBB
- LEA formula uses prior year's enrollment. Growth in CVA's enrollment in 2018-19 will result in increased LEA revenue in 2019-20.



2019-2020 General Fund

Notable Year-to-Year Revenue Changes – Cont'd

STATE SPECIAL PURPOSE REVENUE			
	<i>2018-19 Budget</i>	<i>2019-20 Budget</i>	<i>Difference</i>
Special Education	894,742.92	768,152.50	(126,590)
Pupil Transportation	830,950	973,000	142,050
ECEAP	179,520	213,696	34,176
Working Connections & Early Achievers	54,419	66,121	11,702
TOTALS	1,959,632	2,020,969	61,338

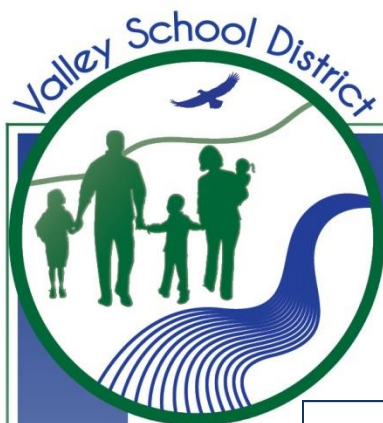


2019-2020 General Fund

Notable Year-to-Year Revenue Changes – Cont'd

REVENUE COMPARISON BY CATEGORY			
	2018-19 Budget	2019-20 Budget	Difference
Federal Revenue	374,196	391,936	17,740
Revenue from Other Districts	550,469	608,169	57,700
Other Community Service (VL Transport)	391,602	382,880	(8,722)
Total State General Purpose Revenue	1,316,267	1,382,985	66,718

- Federal Revenue – Preliminary allocations indicate an increase of \$22,535 in federal special ed that more than offsets the allocation reductions in Title I-A and Title II-A.
- Revenue from Other Districts – CVA-Central Admin Services Fee to CVA-Kettle Fall
- Other Community Services (VL Transport) – Average fuel price is projected to be slightly higher than actual experience in 2018-19 however, examination of volumes sold during the past 2 years show that projections for 19-20 should be less than projected in 2018-19.



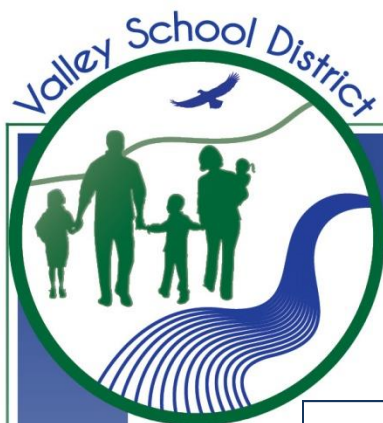
2019-2020 General Fund

Expenditures - \$13,304,646

	2018-19 Budget	% of Total	2019-20 Budget	% of Total	Difference
Salaries & Wages	6,280,178	50.7%	6,539,675	49.2%	259,497
Benefits	2,716,127	21.9%	3,026,964	22.8%	310,837
Total Payroll Costs	8,996,305	72.6%	9,566,639	71.9%	570,334
Supplies, Instructional Resources, Minor Equipment	1,187,894	9.6%	2,200,280	16.5%	1,012,386
Purchased Services	1,938,993	15.6%	1,195,317	9.0%	(743,676)
Travel	77,398	0.6%	78,910	0.6%	1,512
Capital Outlay	194,603	1.6%	263,500	2.0%	68,897
TOTAL	12,395,193	100.0%	13,304,646	100.0%	909,453

Overview of Expenditures by Object

- Salaries/Wages: 2% IPD increase, in addition to incremental increases as staff move up on the scales each year.
- Benefits: Implementation of SEBB on January 1, 2020 will result in budgeted medical benefits of \$1,503,062 compared to \$1,262,425 budgeted this year. An increase of 19.1%.



2019-2020 General Fund

	2018-19 Budget	% of Total	2019-20 Budget	% of Total	Difference
Salaries & Wages	6,280,178	50.7%	6,539,675	49.2%	259,497
Benefits	2,716,127	21.9%	3,026,964	22.8%	310,837
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Capital Outlay	194,603	1.6%	263,500	2.0%	68,897
TOTAL	12,395,193	100.0%	13,304,646	100.0%	909,453

Overview of Objects of Expenditure – Continued

Supplies / Purchased Services: Account code changes mandated by the state will mean that certain CVA student instructional resources previously coded to Purchased Services will now be coded as supplies. The \$268,710 net increase between Supplies and Purchased Services is due mostly to one-time costs in CVA (approx. \$100k) and district-level increases in insurance, audit, legal, utilities and facilities costs (approx. \$60k) and special ed contract services and other costs (approx. \$50k); food services (approx. \$24k) and transportation (approx. \$22k) .

Capital Outlay: Included is the completion of the PHS multi-court enclosure project; additional paving at PHS; further development of the grounds building; a tractor and a security/camera system



2019-2020 General Fund

	2018-19 Budget	% of Total	2019-20	% of Total	Difference
Regular Instruction	6,696,875	54.0%	7,204,204	54.1%	507,329
Special Education	1,116,846	9.0%	1,110,181	8.3%	(6,665)
Compensatory Education	298,563	2.4%	279,125	2.1%	(19,438)
Other Instructional Programs	27,117	0.2%	24,745	0.2%	(2,372)
Community Services	905,701	7.3%	921,001	6.9%	15,300
Support Services	3,350,091	27.0%	3,765,390	28.3%	415,299
TOTAL	12,395,193	100.0%	13,304,646	100.0%	909,453

Overview of Expenditures by Program –

- Regular Instruction expenditures are tied directly to basic education funding. These expenditures are attributable to Valley School, Paideia and Columbia Virtual Academy. Of the \$507,329 increase, \$366,000 is attributed to increased payroll costs.
- Special Education – Even with payroll expenses increases, total budgeted expenses are budgeted lower than in 2018-19 because enrollment did not increase in 2018-19 as projected.
- Compensatory Education Programs include Title I-A, Title II-A, Title IV-A, Rural & Low Income Schools, LAP, Highly Capable and other State special and pilot programs.
- Community Services include the Valley Early Learning Program and VL Transport Center Cooperative.
- Support Services expenditures are comprised of pupil transportation, food services and district level expenditures. Of the \$415,300 increase, \$371,300 is attributable to added payroll costs.



2019-20 General Fund

	2018-19 Budget	% of Total	2019-20 Budget	% of Total	Difference
Teaching Activities	5,336,101	43.0%	5,379,866	40.4%	43,765
Teaching Support	1,867,591	15.1%	2,198,354	16.5%	330,763
Other Supportive Activities	2,685,491	21.7%	3,013,077	22.6%	327,586
Building Administration	1,022,034	8.2%	1,080,656	8.1%	58,622
Central Administration	1,483,976	12.0%	1,632,693	12.3%	148,717
TOTAL	12,395,193	100.0%	13,304,646	100.0%	909,453

Overview of Expenditures by Activity –

- As a combined percentage, Teaching & Teaching Support Activities are budgeted to be 56.9%% of total district expenses in 2019-20 – down from 58.1% in 2018-19. The net year-to-year increase totals \$374,528 with \$241,600 of the increase attributable to payroll costs and the remainder to curricular and supplies costs.
- Other Support Activities (Food Svc (\$41,200 increase), Pupil Transportation (\$138,000 increase), Facilities (\$155,600 increase), IT, VL Transport Center Cooperative).
- Building Administration – This category comprises all activities associated with the principals' offices for CVA, Paideia and Valley School. These include support staff and activities related to student enrollment, attendance, student data and reporting, etc.
- Central Administration (Board of Directors, Superintendent's Office, Business Office, HR, *plus supervisory/lead staff in the following teaching and support areas: special education, food services, pupil transportation and facilities.*



2019-20 General Fund

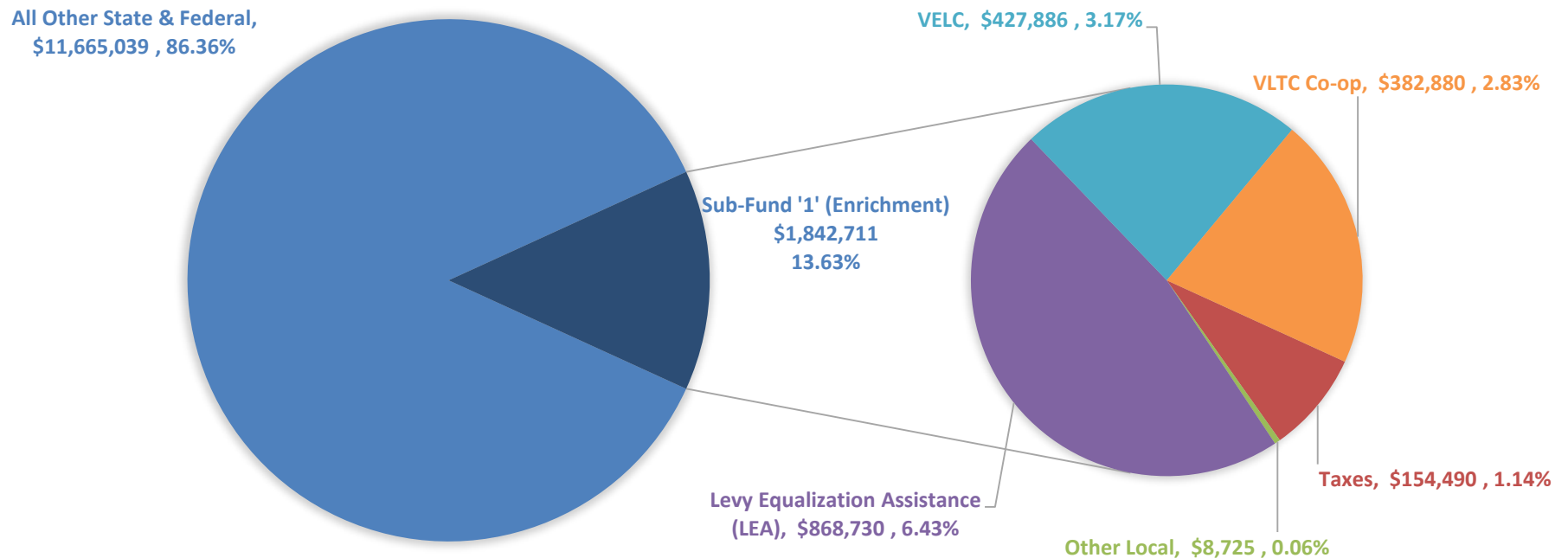
IMPLEMENTATION OF REQUIRED SUB-FUND (i.e., ENRICHMENT ACTIVITIES) REPORTING

SUB-FUND '1' (ENRICHMENT) BUDGET	2019-2020 Budget
Sub-Fund '1' Revenue	1,842,711
Sub-Fund '1' Expense	1,841,967
OVER/(UNDER)	744

2019-20 General Fund

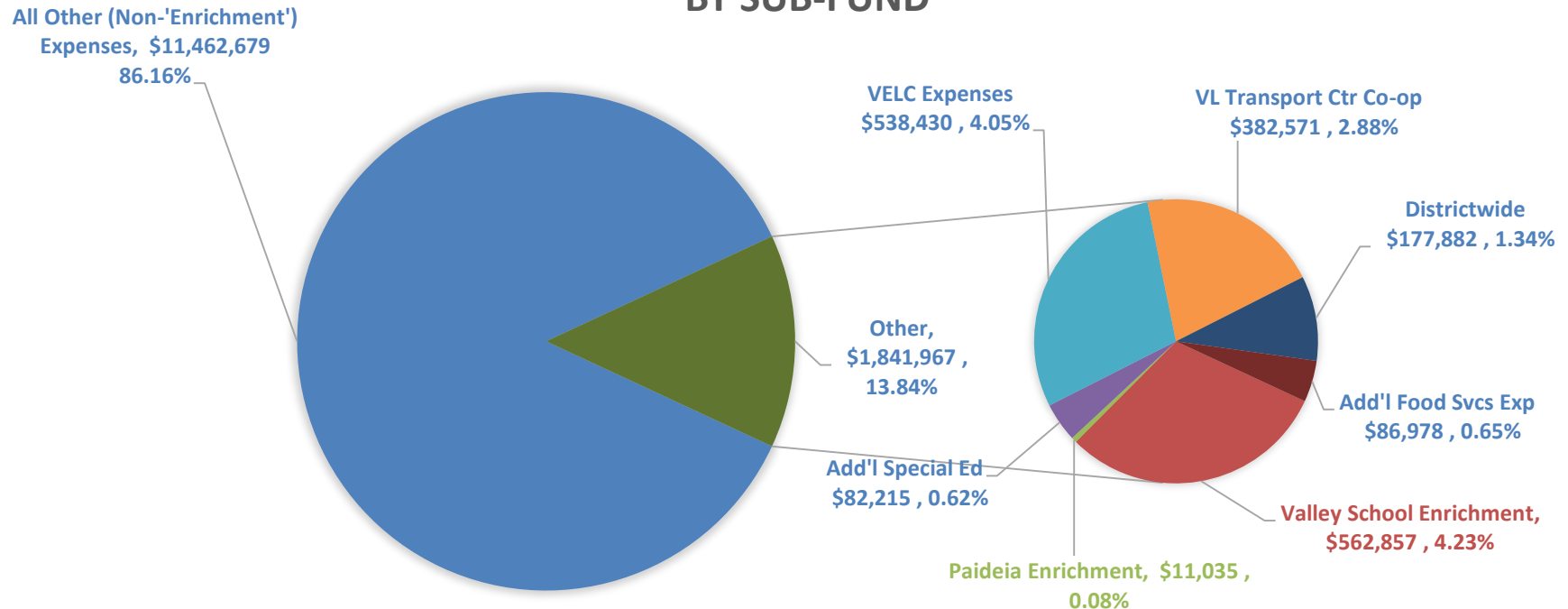
IMPLEMENTATION OF REQUIRED SUB-FUND (i.e., ENRICHMENT ACTIVITIES) REPORTING

2019-20 REVENUE SUB-FUND BREAKDOWN



2019-2020 General Fund

2019-20 EXPENSE BREAKDOWN BY SUB-FUND

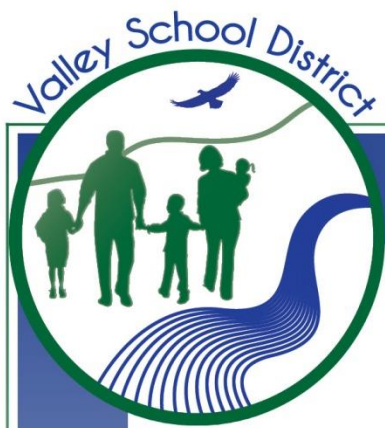




2019-2020 General Fund

BUDGETED FUND BALANCE SUMMARY

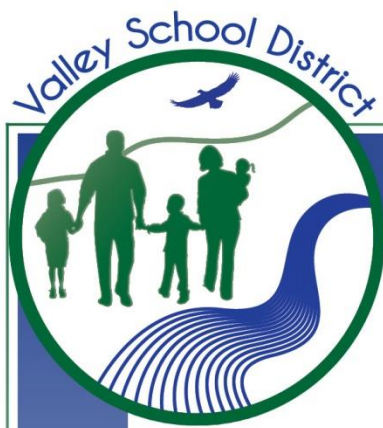
	2019-20
Total Estimated Beginning Fund Balance	\$1,617,701
Revenue	\$13,507,750
Expense	\$13,304,646
Interfund Transfer (to Capital Projects Fund)	\$150,000
Total Ending Fund Balance	\$1,670,805 12.6%



2019-2020 Capital Projects Fund

Interfund Transfer-In: \$150,000

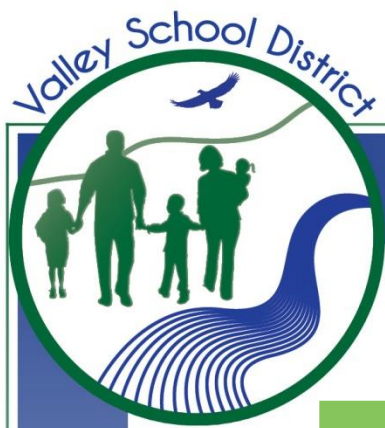
Purpose: Cover Major Facilities Items As Designated on the District's 25-Year Facilities Maintenance Schedule.



2019-2020 Capital Projects Fund

FUND BALANCE SUMMARY

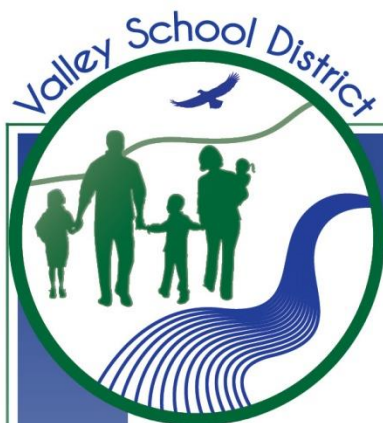
	2019-2020
Total Estimated Beginning Fund Balance	\$5,848
Revenue	\$514
Expense	\$70,000
Interfund Transfer	\$150,000
Total Ending Fund Balance	\$92,726



2019-20 Debt Service Fund

	2019-2020
Total Estimated Beginning Fund Balance	\$241,244
Revenue	\$306,723
Expense	\$294,380
Interfund Transfer	\$0
Total Ending Fund Balance	\$253,587

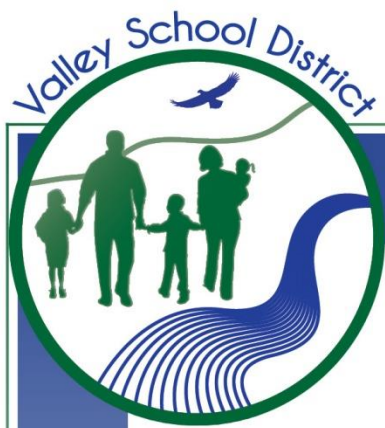
- Routine annual bond principal and interest payments



2019-2020 ASB Fund

REVENUE & EXPENDITURE SUMMARY

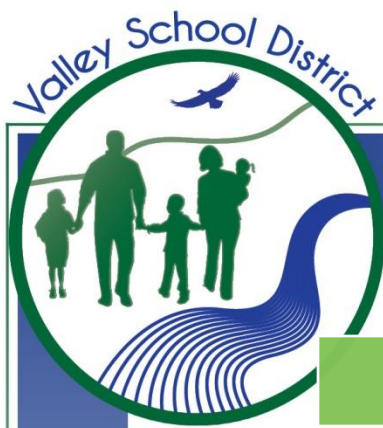
- Revenue from the usual sources:
 - Annual Fund Run event
 - Drama (primarily donations received at productions)
 - Yearbook Sales
 - Pep Club fundraisers (T-shirt sales, goodie sales, Valentines Day flower/candy grams, etc.)
- Usual Expenditures:
 - Athletics post-season celebrations
 - Cost of 8th grade trip
 - Drama Club – productions
 - Pep Club fund raising supplies
- New Reading Club – Per ASB Council Budgeted \$700 transfer from General ASB to begin the Reading Club and \$600 expenses budgeted



2019-2020 ASB Fund

FUND BALANCE SUMMARY

	2019-2020
Total Estimated Beginning Fund Balance	\$40,187
Revenue	\$11,432
Expense	\$16,482
Interfund Transfer	\$0
Total Ending Fund Balance	\$35,137



2019-20 Transportation Vehicle Fund

	2019-2020
Total Estimated Beginning Fund Balance	\$119,050
Revenue	* \$93,676
Expense	\$120,000
Interfund Transfer	\$0
Total Ending Fund Balance	\$92,726

* Annual State-funded Depreciation \$58,676 + Dept of Ecology 'Clean Diesel Grant' \$35,000

- Bus Purchase - Delivery scheduled Sept 2019
- \$35,000 Clean Diesel Grant will be claimed once bus is purchased

VALLEY SCHOOL DISTRICT F-195 Budget Projection

4-YR ENROLLMENT AND STAFFING FORECAST (FY20 - FY23)

ENROLLMENT AND STAFF COUNTS

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

Description	2019-2020 Current	2020-2021 Projection	2021-2022 Projection	2022-2023 Projection
1. Kindergarten	26.00	26.00	26.00	26.00
2. Grade 1	18.00	25.00	24.00	25.00
3. Grade 2	23.00	19.00	24.00	24.00
4. Grade 3	20.00	22.00	19.00	22.00
5. Grade 4	19.00	20.00	21.00	19.00
6. Grade 5	18.00	19.00	20.00	21.00
7. Grade 6	32.00	18.00	19.00	20.00
8. Grade 7	20.00	31.00	17.00	19.00
9. Grade 8	22.00	20.00	28.00	18.00
10. Grade 9	20.00	20.00	19.00	19.00
11. Grade 10	16.00	17.00	18.00	16.00
12. Grade 11 (excluding Running Start)	9.00	14.00	13.00	14.00
13. Grade 12 (excluding Running Start)	12.00	8.00	10.00	11.00
14. Subtotal	255.00	259.00	258.00	254.00
15. Running Start	-	-	-	-
16. Dropout Reengagement Enrollment	-	-	-	-
17. ALE Enrollment	667.50	667.00	667.00	667.00
18. TOTAL K-12	922.50	926.00	925.00	921.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees	50.000	50.000	50.000	50.000
2. General Fund FTE Classified Employees	56.094	55.094	55.094	55.094

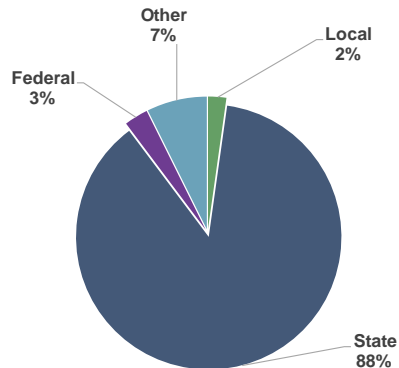
General Fund - Revenue Analysis

4-Yr Forecast (FY20 - FY23) GF

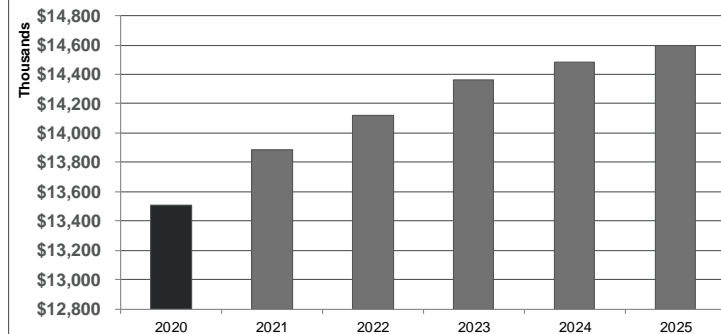


	BUDGET 2020	REVENUE PROJECTIONS					
	2021	% Δ	2022	% Δ	2023	% Δ	
LOCAL							
Taxes	\$154,490	\$154,490	0.0%	\$154,490	0.0%	\$154,490	0.0%
Support Non-Tax	\$145,794	\$144,534	(0.9%)	\$147,124	1.8%	\$149,791	1.8%
TOTAL LOCAL REVENUE	\$300,284	\$299,024	(0.4%)	\$301,614	0.9%	\$304,281	0.9%
STATE							
General Purpose	\$9,594,144	\$9,918,254	3.4%	\$10,121,312	2.0%	\$10,304,809	1.8%
Special Purpose	\$2,230,335	\$2,357,083		\$2,375,038		\$2,409,086	
TOTAL STATE REVENUE	\$11,824,479	\$12,275,338	3.8%	\$12,496,349	1.8%	\$12,713,895	1.7%
FEDERAL							
General Purpose	\$1,050	\$5,500	423.8%	\$5,500	0.0%	\$5,500	0.0%
Special Purpose	\$390,886	\$393,331	0.6%	\$395,640	0.6%	\$398,300	0.7%
TOTAL FEDERAL REVENUE	\$391,936	\$398,831	1.8%	\$401,140	0.6%	\$403,800	0.7%
OTHER							
Other School Districts	\$608,169	\$613,726	0.9%	\$615,462	0.3%	\$628,380	2.1%
Other Entities	\$382,880	\$300,043	(21.6%)	\$305,941	2.0%	\$311,869	1.9%
Other Financing Sources	\$0	\$0		\$0		\$0	
TOTAL OTHER REVENUE	\$991,049	\$913,769	(7.8%)	\$921,403	0.8%	\$940,249	2.0%
TOTAL REVENUE	\$13,507,749	\$13,886,962	2.8%	\$14,120,506	1.7%	\$14,362,225	1.7%

Budgeted Revenue Allocation by Source



Revenue Projection



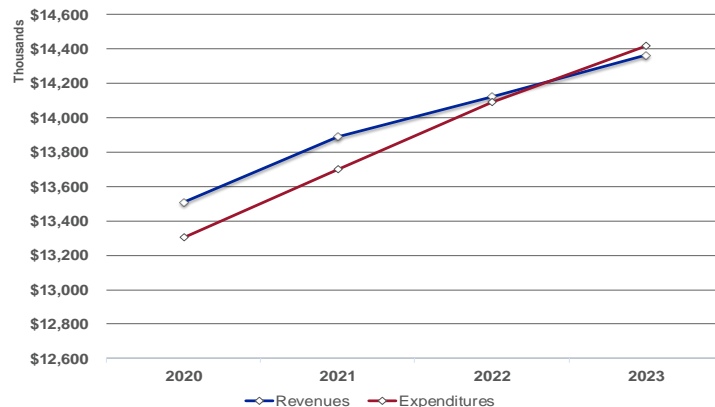
General Fund - Projection Summary

4-Yr Forecast (FY20 - FY23) GF

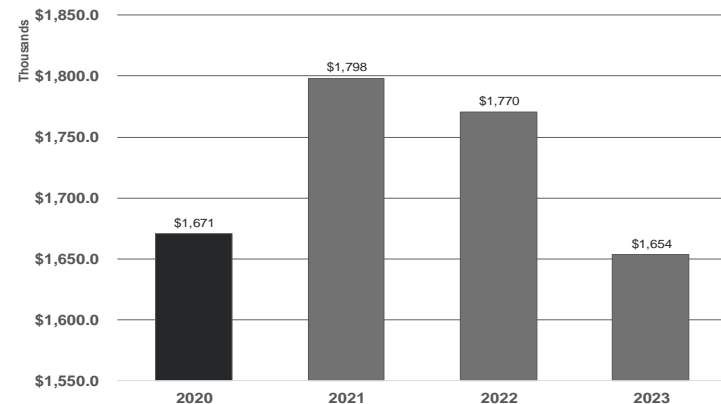


	BUDGET 2020	REVENUE / EXPENDITURE PROJECTIONS					
		2021	% Δ	2022	% Δ	2023	% Δ
REVENUE							
Local Revenue	\$300,284	\$299,024	(0.4%)	\$301,614	0.9%	\$304,281	0.9%
State Revenue	\$11,824,480	\$12,275,338	3.8%	\$12,496,349	1.8%	\$12,713,895	1.7%
Federal Revenue	\$391,936	\$398,831	1.8%	\$401,140	0.6%	\$403,800	0.7%
Other Sources	\$991,049	\$913,769	(7.8%)	\$921,403	0.8%	\$940,249	2.0%
TOTAL REVENUE	\$13,507,750	\$13,886,962	2.8%	\$14,120,506	1.7%	\$14,362,225	1.7%
EXPENDITURES							
Salaries	\$6,539,675	\$6,731,803	2.9%	\$6,964,816	3.5%	\$7,145,513	2.6%
Benefits	\$3,026,964	\$3,443,874	13.8%	\$3,527,285	2.4%	\$3,635,361	3.1%
All Other	\$3,738,008	\$3,523,786	(5.7%)	\$3,596,500	2.1%	\$3,637,870	1.2%
TOTAL EXPENDITURES	\$13,304,646	\$13,699,463	3.0%	\$14,088,601	2.8%	\$14,418,744	2.3%
TRANSFERS OUT	\$150,000	\$60,000		\$60,000		\$60,000	
SURPLUS / DEFICIT	\$53,104	\$127,498		(\$28,094)		(\$116,519)	
BEGINNING FUND BALANCE	\$1,617,701	\$1,670,805		\$1,798,303		\$1,770,209	
PROJECTED YEAR END BALANCE	\$1,670,805	\$1,798,303		\$1,770,209		\$1,653,689	
FUND BALANCE AS % OF EXPENDITURES	12.56%	13.13%		12.56%		11.47%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.51	1.58		1.51		1.38	

Revenues vs. Expenditures



Year End General Fund Balance



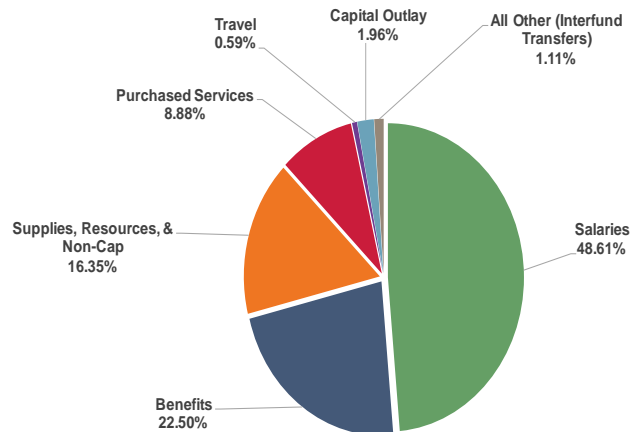
General Fund - Expenditure Analysis

4-Yr Forecast (FY20 - FY23) GF

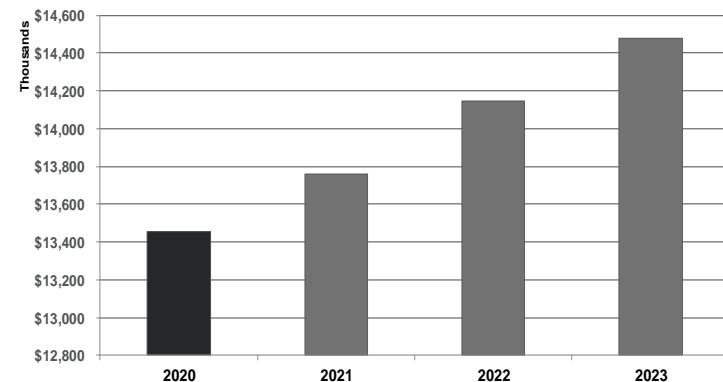


	BUDGET 2020	2021	% Δ	2022	% Δ	2023	% Δ
Salaries	\$6,539,675	\$6,731,803	2.9%	\$6,964,816	3.5%	\$7,145,513	2.6%
Benefits	\$3,026,964	\$3,443,874	13.8%	\$3,527,285	2.4%	\$3,635,361	3.1%
TOTAL SALARIES & BENEFITS	\$9,566,638	\$10,175,677	6.4%	\$10,492,101	3.1%	\$10,780,874	2.8%
Supplies, Resources, & Non-Cap	\$2,200,280	\$2,114,381	(3.9%)	\$2,136,133	1.0%	\$2,180,262	2.1%
Purchased Services	\$1,195,318	\$1,188,924	(0.5%)	\$1,238,047	4.1%	\$1,233,594	(0.4%)
Travel	\$78,910	\$79,980	1.4%	\$81,819	2.3%	\$83,514	2.1%
Capital Outlay	\$263,500	\$140,500	(46.7%)	\$140,500	0.0%	\$140,500	0.0%
All Other (Interfund Transfers)	\$150,000	\$60,000	(60.0%)	\$60,000	0.0%	\$59,999	(0.0%)
TOTAL ALL OTHER	\$3,888,008	\$3,583,785	(7.8%)	\$3,656,499	2.0%	\$3,697,869	1.1%
TOTAL EXPENDITURES	\$13,454,646	\$13,759,462	2.3%	\$14,148,600	2.8%	\$14,478,743	2.3%

Budgeted Expenditure Allocation by Object



Expenditure Projection



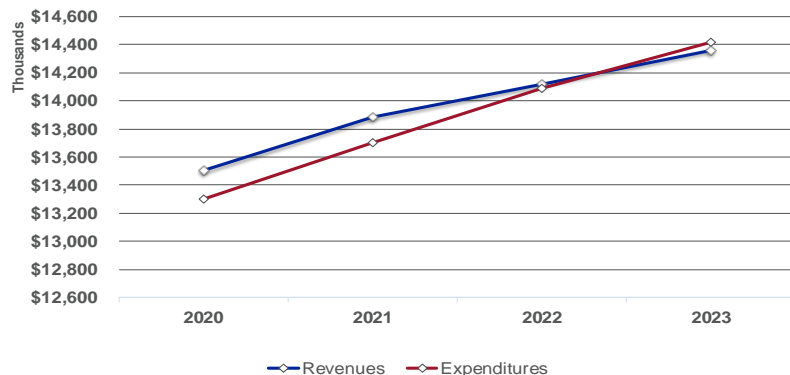
General Fund - Projection Summary

4-Yr Forecast (FY20 - FY23) GF

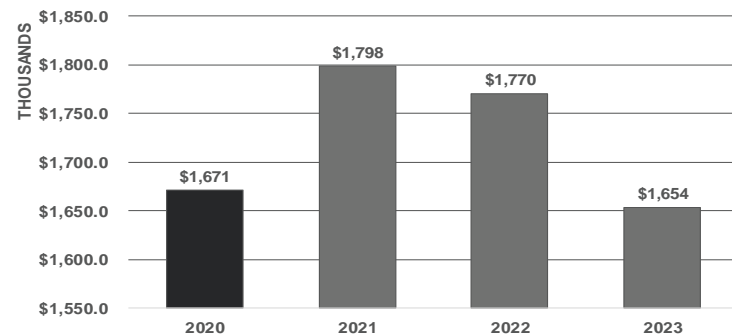


	BUDGET	REVENUE / EXPENDITURE PROJECTIONS					
	2020	2021	% Δ	2022	% Δ	2023	% Δ
REVENUE							
Local Revenue	\$300,284	\$299,024	(0.4%)	\$301,614	0.9%	\$304,281	0.9%
State Revenue	\$11,824,480	\$12,275,338	3.8%	\$12,496,349	1.8%	\$12,713,895	1.7%
Federal Revenue	\$391,936	\$398,831	1.8%	\$401,140	0.6%	\$403,800	0.7%
Other Sources	\$991,049	\$913,769	(7.8%)	\$921,403	0.8%	\$940,249	2.0%
TOTAL REVENUE	\$13,507,750	\$13,886,962	2.8%	\$14,120,506	1.7%	\$14,362,225	1.7%
EXPENDITURES							
Regular Instruction	\$7,204,204	\$7,591,190	5.4%	\$7,787,434	2.6%	\$7,972,286	2.4%
Administration	\$0	\$0		\$0		\$0	
Special Education Instruction	\$1,110,182	\$1,172,582	5.6%	\$1,206,290	2.9%	\$1,237,072	2.6%
Vocational Education Instruction	\$0	\$0		\$0		\$0	
Skills Center Instruction	\$0	\$0		\$0		\$0	
Compensatory Education Instruction	\$279,127	\$289,817	3.8%	\$295,191	1.9%	\$302,182	2.4%
Other Instructional Programs	\$24,744	\$24,923	0.7%	\$25,019	0.4%	\$25,113	0.4%
Community Services	\$921,001	\$863,539	(6.2%)	\$899,609	4.2%	\$907,449	0.9%
Support Services	\$3,765,394	\$3,757,412	(0.2%)	\$3,875,058	3.1%	\$3,974,642	2.6%
TOTAL EXPENDITURES	\$13,304,652	\$13,699,463	3.0%	\$14,088,601	2.8%	\$14,418,744	2.3%
TRANSFERS OUT	\$150,000	\$60,000		\$60,000		\$60,000	
SURPLUS / DEFICIT	\$53,098	\$127,498		(\$28,094)		(\$116,519)	
BEGINNING FUND BALANCE	\$1,617,701	\$1,670,805		\$1,798,303		\$1,770,209	
PROJECTED YEAR END BALANCE	\$1,670,805	\$1,798,303		\$1,770,209		\$1,653,689	
FUND BALANCE AS % OF EXPENDITURES	12.56%	13.13%		12.56%		11.47%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.51	1.58		1.51		1.38	

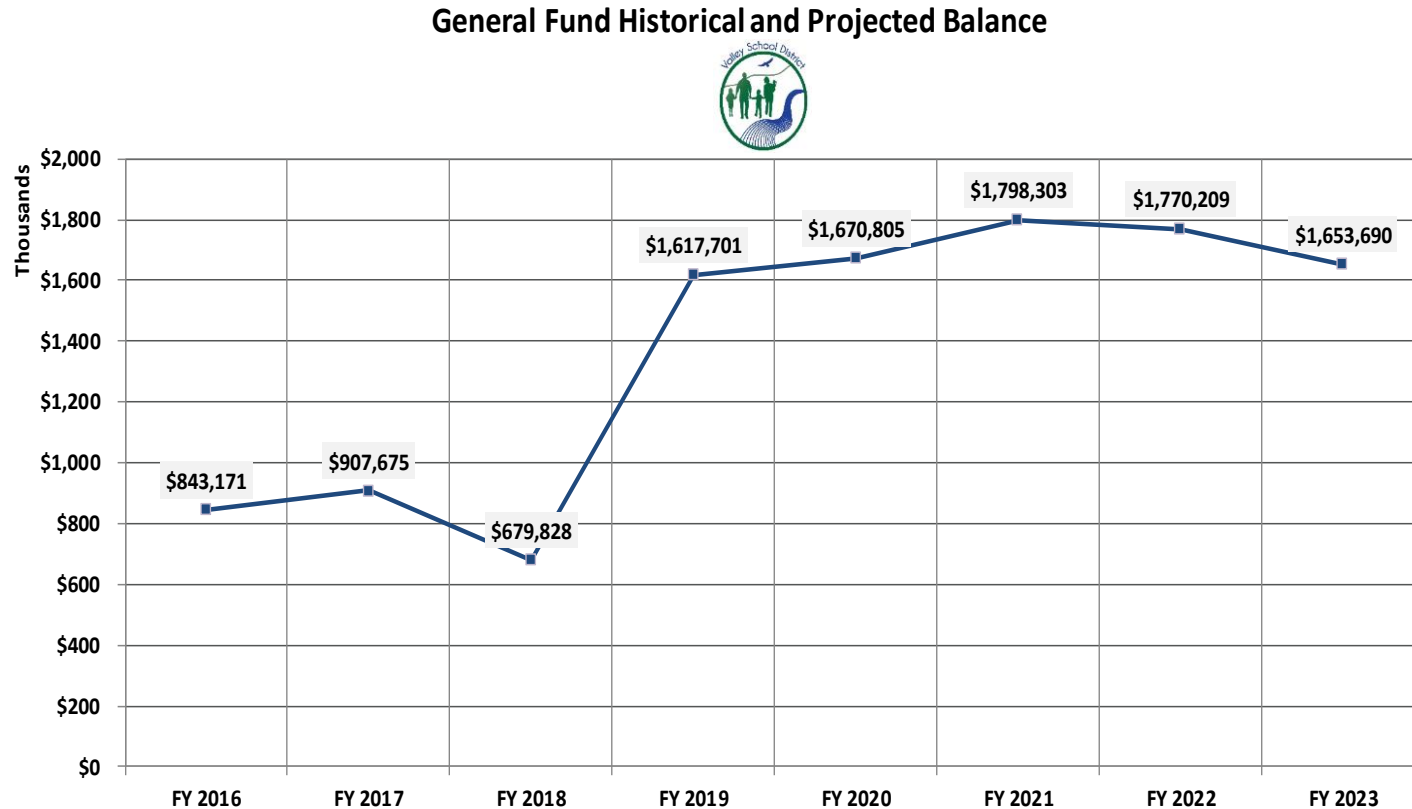
Revenues vs. Expenditures



Year End General Fund Balance



General Fund - Historical and Projected Year-End Balance



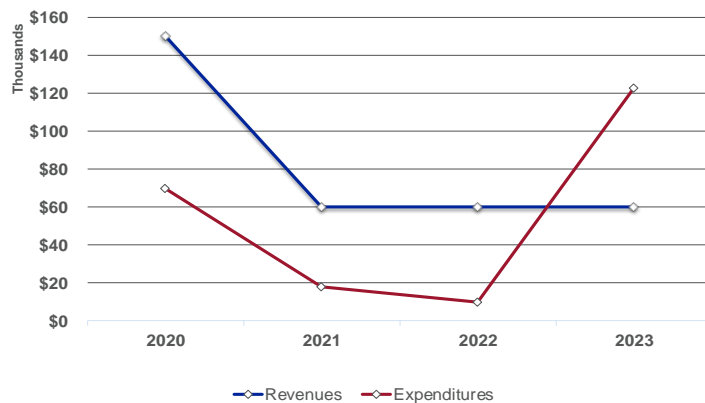
Capital Projects Fund - Projection Summary

4-Yr Forecast (FY20 - FY23) GF

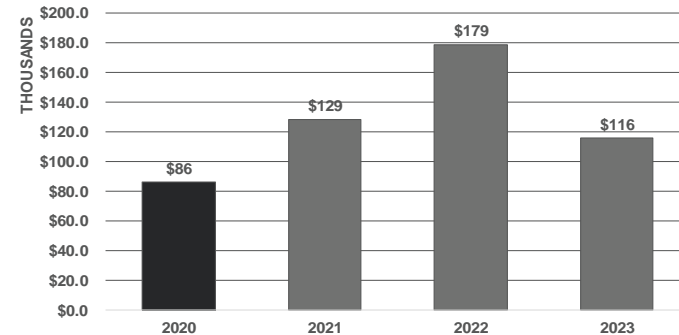


	BUDGET 2020	REVENUE / EXPENDITURE PROJECTIONS					
		2021	% Δ	2022	% Δ	2023	% Δ
REVENUE							
Local Revenue	\$514	\$164	(68.1%)	\$139	(15.2%)	\$114	(18.0%)
State Revenue	\$0	\$0		\$0		\$0	
Federal Revenue	\$0	\$0		\$0		\$0	
Other Sources	\$150,000	\$60,000	(60.0%)	\$60,000	0.0%	\$60,000	0.0%
TOTAL REVENUE	\$150,514	\$60,164	(60.0%)	\$60,139	(0.0%)	\$60,114	(0.0%)
EXPENDITURES							
Salaries	\$0	\$0		\$0		\$0	
Benefits	\$0	\$0		\$0		\$0	
All Other	\$70,000	\$18,000	(74.3%)	\$10,000	(44.4%)	\$123,000	1130.0%
TOTAL EXPENDITURES	\$70,000	\$18,000	(74.3%)	\$10,000	(44.4%)	\$123,000	1130.0%
SURPLUS / DEFICIT	\$80,514	\$42,164		\$50,139		(\$62,886)	
BEGINNING FUND BALANCE	\$5,848	\$86,362		\$128,526		\$178,665	
PROJECTED YEAR END BALANCE	\$86,362	\$128,526		\$178,665		\$115,779	
FUND BALANCE AS % OF EXPENDITURES	123.37%	714.03%		1786.65%		94.13%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	14.80	85.68		214.40		11.30	

Revenues vs. Expenditures



Year End Capital Projects Fund Balance



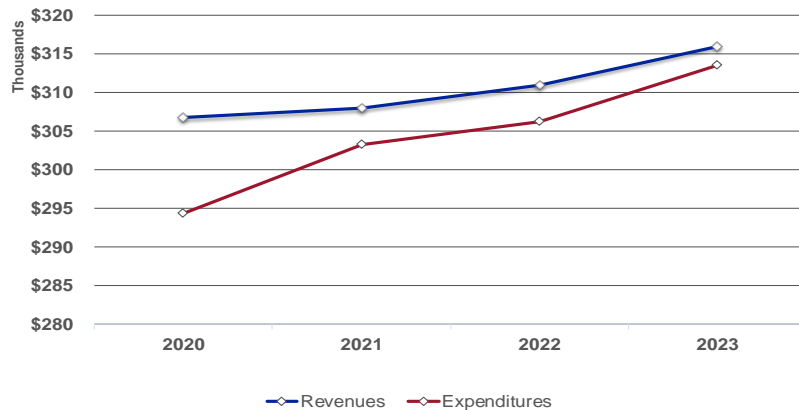
Debt Service Fund - Projection Summary

4-Yr Forecast (FY20 - FY23) GF

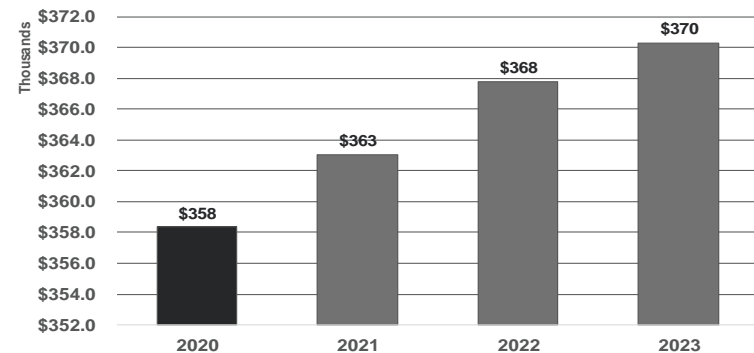


	BUDGET 2020	REVENUE / EXPENDITURE PROJECTIONS					
		2021	% Δ	2022	% Δ	2023	% Δ
REVENUE							
Local Revenue	\$306,723	\$307,950	0.4%	\$310,950	1.0%	\$315,950	1.6%
State Revenue	\$0	\$0		\$0		\$0	
Federal Revenue	\$0	\$0		\$0		\$0	
Other Sources	\$0	\$0		\$0		\$0	
TOTAL REVENUE	\$306,723	\$307,950	0.4%	\$310,950	1.0%	\$315,950	1.6%
EXPENDITURES							
Salaries	\$0	\$0		\$0		\$0	
Benefits	\$0	\$0		\$0		\$0	
All Other	\$294,380	\$303,236	3.0%	\$306,198	1.0%	\$313,446	2.4%
TOTAL EXPENDITURES	\$294,380	\$303,236	3.0%	\$306,198	1.0%	\$313,446	2.4%
SURPLUS / DEFICIT	\$12,343	\$4,714		\$4,752		\$2,504	
BEGINNING FUND BALANCE	\$345,995	\$358,339		\$363,053		\$367,805	
PROJECTED YEAR END BALANCE	\$358,339	\$363,053		\$367,805		\$370,310	
FUND BALANCE AS % OF EXPENDITURES	121.73%	119.73%		120.12%		118.14%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	14.61	14.37		14.41		14.18	

Revenues vs. Expenditures



Year End Debt Service Fund Balance



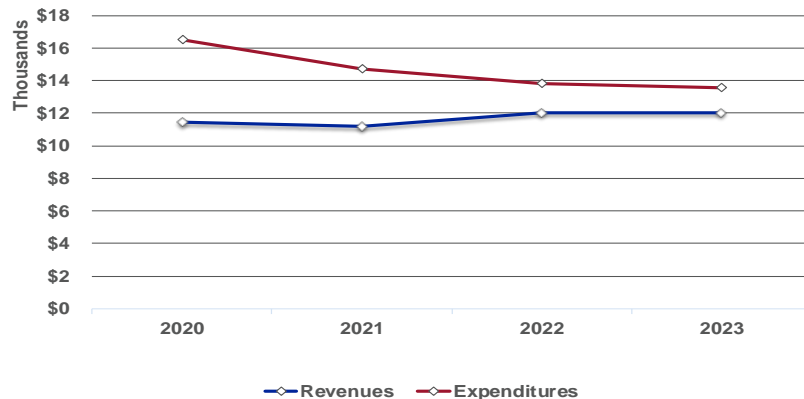
ASB Fund - Projection Summary

4-Yr Forecast (FY20 - FY23) GF

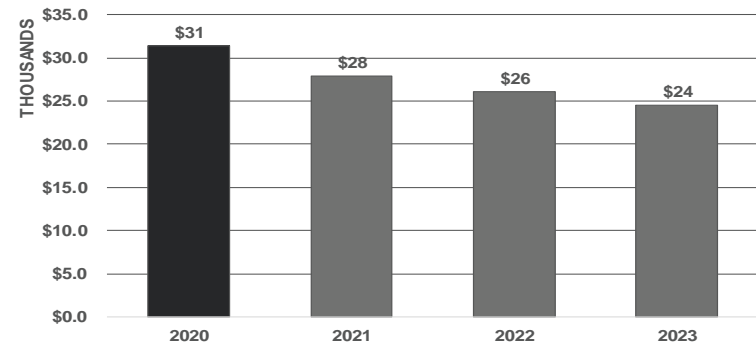


	BUDGET 2020	2021	% Δ	2022	% Δ	2023	% Δ
REVENUE							
Local Revenue	\$0	\$0		\$0		\$0	
State Revenue	\$0	\$0		\$0		\$0	
Federal Revenue	\$0	\$0		\$0		\$0	
Other Sources	\$11,432	\$11,200	(2.0%)	\$12,000	7.1%	\$12,000	0.0%
TOTAL REVENUE	\$11,432	\$11,200	(2.0%)	\$12,000	7.1%	\$12,000	0.0%
EXPENDITURES							
Salaries	\$0	\$0		\$0		\$0	
Benefits	\$0	\$0		\$0		\$0	
All Other	\$16,482	\$14,700	(10.8%)	\$13,800	(6.1%)	\$13,550	(1.8%)
TOTAL EXPENDITURES	\$16,482	\$14,700	(10.8%)	\$13,800	(6.1%)	\$13,550	(1.8%)
SURPLUS / DEFICIT	(\$5,050)	(\$3,500)		(\$1,800)		(\$1,550)	
BEGINNING FUND BALANCE	\$36,391	\$31,341		\$27,841		\$26,041	
PROJECTED YEAR END BALANCE	\$31,341	\$27,841		\$26,041		\$24,491	
FUND BALANCE AS % OF EXPENDITURES	190.15%	189.39%		188.70%		180.74%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	22.82	22.73		22.64		21.69	

Revenues vs. Expenditures



Year End ASB Fund Balance



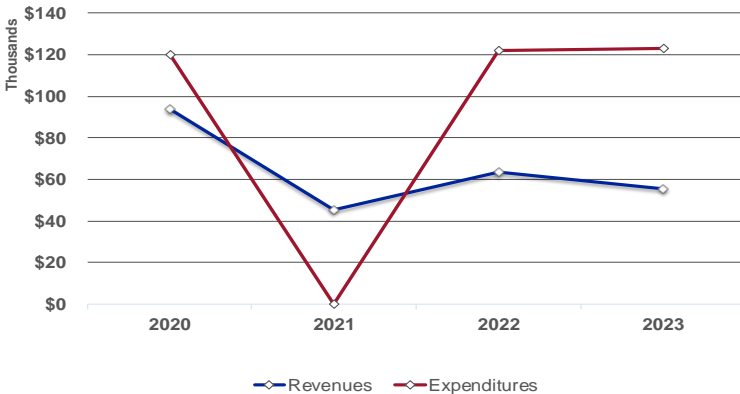
Transportation Vehicle Fund - Projection Summary

4-Yr Forecast (FY20 - FY23) GF



	BUDGET 2020	2021	% Δ	2022	% Δ	2023	% Δ
REVENUE							
Local Revenue	\$750	\$950	26.7%	\$550	(42.1%)	\$175	(68.2%)
State Revenue	\$92,926	\$44,741	(51.9%)	\$63,278	41.4%	\$55,575	(12.2%)
Federal Revenue	\$0	\$0		\$0		\$0	
Other Sources	\$0	\$0		\$0		\$0	
TOTAL REVENUE	\$93,676	\$45,691	(51.2%)	\$63,828	39.7%	\$55,750	(12.7%)
EXPENDITURES							
Salaries	\$0	\$0		\$0		\$0	
Benefits	\$0	\$0		\$0		\$0	
All Other	\$120,000	\$0	(100.0%)	\$122,000		\$123,000	0.8%
TOTAL EXPENDITURES	\$120,000	\$0	(100.0%)	\$122,000		\$123,000	0.8%
SURPLUS / DEFICIT	(\$26,324)	\$45,691		(\$58,172)		(\$67,250)	
BEGINNING FUND BALANCE	\$175,606	\$149,282		\$194,973		\$136,801	
PROJECTED YEAR END BALANCE	\$149,282	\$194,973		\$136,801		\$69,551	
FUND BALANCE AS % OF EXPENDITURES	124.40%	#DIV/0!		112.13%		56.55%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	14.93	#DIV/0!		13.46		6.79	

Revenues vs. Expenditures



Year End Transportation Vehicle Fund Balance

