

Wenatchee School District No. 246
MEMORANDUM

To: Wenatchee Board of Directors and
Brian Flonex, Superintendent

From: Les Vandervort, CFO

Date: June 8, 2018

Re: **2018-19 Preliminary BUDGET**

The 2018-19 Preliminary Budget includes the new McCleary dollars allocated by the state.

Stating changes in revenue and expenditure as percentages will vary between districts and even the SPI Pivot Tables due to enrollment differences, regionalization effects, and the creation of salary schedules individual to each district. The real impact shows up in how dollars are allocated to different programs.

The attached summary page compares significant changes in the 18-19 budget to the 17-18 budget. Budgeted numbers are best estimates. They are not real dollars yet. But they reflect the plan for spending dollars as they get allocated to the district. Unfortunately, there is always a pretty good time lag before actual numbers are finalized in the system. For this year (17-18), we won't know actual numbers until October 2018.

The 18-19 budget shows WSD will spend \$1,374,575 more than revenue. This is certainly a manageable number and is intended to put all the McCleary dollars into the system. Most of this money is in salary and benefits. Those dollars are spread into BEA, Special Ed, Vocational, Support Services, Skill Center, LAP and Bilingual. As usual, final budget numbers for the August adoption will show adjustments for changes in priorities, staffing, and updated information.

The state is providing a 1.9% salary increase. The legislature allows a 3.1% increase (obviously more than we're funded) unless the district is below the state average salary. Districts are allowed to bring average salaries up to the state average salary. It gets a little murky after that. I'm hopeful the state will clarify exactly what's allowed. The funding won't change but how those dollars get allocated may.

The average student FTE for **2015-16** was **7,894**.
The average student FTE for **2016-17** was **7,727**.
The average student FTE for **2017-18** was **7,717**.
The estimated average student FTE for 2018-19 is 7,672.

The General Fund Budgeted Total Ending Fund Balance at 8/31/19 is **\$8,625,425 (7.71%)**.

The General Fund M&O Levy for 2018 is \$12,527,890 (estimated at \$2.96 per \$1,000 AV). For the 2019 budget, the M&O levy is estimated at \$7,500,000. The max is \$1.50 per \$1,000 AV so the County Treasurer will adjust as necessary to assess no more than \$1.50. Since the M&O levy is offset by the guaranteed allocation of \$1,500 per FTE for a combined levy and levy equalization (LEA), the total allocation will change based on enrollment.

The Debt Service Levy is \$5,400,000 (\$1.30 per \$1,000 AV) in 2018 and \$5,734,000 (estimated at \$1.29 per \$1,000 AV) for 2019.

To:	Board of Directors							
	Superintendent							
From:	Les Vandervort							
Re:	2018-19	F-195	Preliminary Budget					
		2017-18	2018-19	difference		2019-20	2020-21	2021-22
Regionalization factor			1.06			1.06	1.05	1.04
Revenue								
Total Revenue		99,875,361	110,811,524	10,936,163	10.95%			
						(projections from SPI)		
Significant Revenue Changes								
Local Effort Assistance		4,864,115	4,391,496	-472,619	-9.72%	4,687,210	4,569,666	5,048,510
Local M&O Levy Taxes		12,356,742	9,924,929	-2,431,813	-19.68%	7,023,438	7,760,771	7,960,997
Total LEA and M&O Levy		17,220,857	14,316,425	-2,904,432	-16.87%	11,710,648	12,330,437	13,009,507
Special Ed		5,802,096	7,140,946	1,338,850	23.08%			
LAP		3,006,271	4,559,442	1,553,171	51.66%			
Bilingual		2,285,316	2,757,180	471,864	20.65%			
Title II (School Improve)		1,170,510	915,145	-255,365	-21.82%			
State Apportionment		53,532,487	63,583,521	10,051,034	18.78%			
Expenditure								
Total Expenditure		103,101,483	111,936,099	8,834,616	8.57%			
BEA (Regular Instruction)		56,474,414	61,212,403	4,737,989	8.39%			
Special Ed		8,436,662	9,078,922	642,260	7.61%			
Vocational		3,248,290	3,756,338	508,048	15.64%			
LAP		2,899,848	4,367,530	1,467,682	50.61%			
Support Services		18,209,480	19,031,300	821,820	4.51%			
Assumes the continued funding of levy programs:								
AVID								
PBIS								
Highly Capable								
Extracurricular								
Unfunded positions								
Ending Fund Balance		7,773,878	8,625,425	851,547				
		FTE	FTE	FTE				
Staffing	Certs	570	575	5		(all programs)		
	Classified	350	363	13		(all programs)		
The following new programs/positions are included in this preliminary budget:								
Discretionary			FTE					
Grant Writer		100,000	1.0	Coordinator				
School Safety / Security		200,000	4.0	Middle School Safety Officers				
Social Emotional Learning		100,000	1.0	entered as counselor in budget				
After School Program		250,000		committed as district "match"				
Safety / Security Hardware		200,000						
Total		850,000						
Valley Academy		200,000	3.4	Conversion of classified to cert				
Buses		250,000		annual transfer for 3 years				
Other considerations:		Early Learning						

WENATCHEE SCHOOL DISTRICT

2018-19 PRELIMINARY BUDGET

END OF YEAR ENROLLMENT 2017-18 & PROJECTION 2018-19	1
SUMMARY OF 2018-19 BUDGET	2
2018-19 BUDGETS	
GENERAL FUND	3
Revenue Detail	10
Expenditure by Program	16
Expenditure by Object	18
Expenditure by Activity	19
Summary of FTE	22
ASB FUND	24
DEBT SERVICE FUND	25
CAPITAL PROJECTS FUND	30
TRANSPORTATION VEHICLE FUND	35

WENATCHEE SCHOOL DISTRICT NO. 246

Monthly Average FTE Enrollment 2017-18 School Year

GRADE	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	AVERAGE	2017-18		AVG to BUE 2018-19	
												BUDGET	DIFFERENCE	Budget	
1/2 Day KINDERGAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00		
All-day Kindergar	503.00	504.65	501.65	500.65	491.65	497.49	500.49	497.49	497.49	496.49	499.11	530	-30.90	498	
FIRST	538.00	545.81	538.59	544.28	543.28	541.28	544.28	549.38	547.28	551.28	544.35	530	14.35	498	
SECOND	570.00	570.00	573.00	574.00	571.00	566.00	562.00	565.90	571.00	569.00	569.19	576	-6.81	541	
THIRD	552.60	554.60	559.60	562.87	563.87	565.87	563.87	562.00	563.00	564.00	561.23	555	6.23	566	
FOURTH	562.59	568.59	568.38	566.38	565.38	565.38	563.38	564.35	565.35	563.35	565.31	568	-2.69	566	
FIFTH	541.00	540.00	540.00	540.00	540.00	537.00	540.00	543.00	544.00	545.00	541.00	544	-3.00	565	
SIXTH	577.77	577.77	580.77	582.77	581.77	580.90	581.90	582.90	581.90	582.16	581.06	590	-8.94	545	
SEVENTH	556.93	559.93	561.16	559.34	559.34	560.02	554.40	551.40	551.76	549.89	556.42	543	13.42	578	
EIGHTH	563.46	564.46	563.46	566.46	561.87	565.50	564.17	563.88	565.88	567.79	564.69	556	8.69	561	
NINTH	528.53	531.32	531.44	532.60	529.21	529.55	527.63	526.11	523.42	520.74	528.06	530	-1.95	595	
TENTH	587.26	579.36	583.49	580.63	578.20	582.84	576.78	566.95	567.25	566.58	576.93	585	-8.07	612	
ELEVENTH	533.21	528.22	525.59	521.72	520.18	524.42	515.48	502.00	496.09	493.75	516.07	550	-33.93	483	
TWELFTH	484.02	477.87	475.24	472.75	475.46	459.58	451.66	437.23	430.85	420.57	458.52	490	-31.48	444	
Kindergarten	503.00	504.65	501.65	500.65	491.65	497.49	500.49	497.49	497.49	496.49	499.11	530	-30.90	498	
GRADES 1-5	2764.19	2779.00	2779.57	2787.53	2783.53	2775.53	2773.53	2784.63	2790.63	2792.63	2781.08	2,773	8.08	2,736	
GRADES 6-8	1698.16	1702.16	1705.39	1708.57	1702.98	1706.42	1700.47	1698.18	1699.54	1699.84	1702.17	1,689	13.17	1,684	
GRADES 9-12	2133.02	2116.77	2115.76	2107.70	2103.05	2096.39	2071.55	2032.29	2017.61	2001.64	2079.58	2,155	-75.42	2,134	
K-12 Subtot	7098.37	7102.58	7102.37	7104.45	7081.21	7075.83	7046.04	7012.59	7005.27	6990.60	7061.93	7,147	-85.07	7,052	
Running Start		279.73	274.33	266.93	275.80	270.07	262.34	267.99	263.20	257.13	268.61	190	78.61	240	
Open Doors	73.48	81.81	83.04	88.35	74.09	92.28	94.28	91.81	94.85	88.01	86.20	90	-3.80	90	
Alternative	284.51	303.15	310.22	306.03	294.90	298.40	311.05	313.51	299.78	288.42	301.00	314	-13.00	290	
TOTAL	7,456.36	7,767.27	7,769.96	7,765.76	7,726.00	7,736.58	7,713.71	7,685.90	7,663.10	7,624.16	7,717.74	7,741	-23.26	7,672	

reduction from prior year's actual -46

Exhibit A

To:	Board of Directors							
	Superintendent							
From:	Les Vandervort							
Re:	2018-19	F-195	Preliminary Budget					
		2017-18	2018-19	difference		2019-20	2020-21	2021-22
Regionalization factor			1.06			1.06	1.05	1.04
Revenue								
Total Revenue		99,875,361	110,811,524	10,936,163	10.95%			
						(projections from SPI)		
Significant Revenue Changes								
Local Effort Assistance	4,864,115	4,391,496	-472,619	-9.72%	4,687,210	4,569,666	5,048,510	
Local M&O Levy Taxes	12,356,742	9,924,929	-2,431,813	-19.68%	7,023,438	7,760,771	7,960,997	
Total LEA and M&O Levy	17,220,857	14,316,425	-2,904,432	-16.87%	11,710,648	12,330,437	13,009,507	
Special Ed	5,802,096	7,140,946	1,338,850	23.08%				
LAP	3,006,271	4,559,442	1,553,171	51.66%				
Bilingual	2,285,316	2,757,180	471,864	20.65%				
Title II (School Improve)	1,170,510	915,145	-255,365	-21.82%				
State Apportionment	53,532,487	63,583,521	10,051,034	18.78%				
Expenditure								
Total Expenditure	103,101,483	111,936,099	8,834,616	8.57%				
BEA (Regular Instruction)	56,474,414	61,212,403	4,737,989	8.39%				
Special Ed	8,436,662	9,078,922	642,260	7.61%				
Vocational	3,248,290	3,756,338	508,048	15.64%				
LAP	2,899,848	4,367,530	1,467,682	50.61%				
Support Services	18,209,480	19,031,300	821,820	4.51%				
Assumes the continued funding of levy programs:								
AVID								
PBIS								
Highly Capable								
Extracurricular								
Unfunded positions								
Ending Fund Balance	7,773,878	8,625,425	851,547					
		FTE	FTE	FTE				
Staffing	Certs	570	575	5	(all programs)			
	Classified	350	363	13	(all programs)			
The following new programs/positions are included in this preliminary budget:								
		FTE						
Grant Writer		1	Coordinator					
School Safety / Security		4	Middle School Safety Officers					
Valley Academy		3	Conversion of classified to cert					
Social Emotional Learning		1	entered as counselor in budget					
After School Program	250,000		committed as district "match"					
Buses	250,000		annual transfer for 3 years					
Safety / Security Hardware	200,000							
Other considerations:								
Early Learning								

F-195 TABLE OF CONTENTS

Fiscal Year 2018-2019

REPORT TITLE	PAGE NUMBER
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
General Fund Budget	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
Associated Student Body Fund Budget	
Summary of Associated Student Body Fund	ASB1
Debt Service Fund Budget	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
Capital Projects Fund Budget	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9
Transportation Vehicle Fund Budget	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

Wenatchee School District No.246

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	110,811,524	1,044,988	5,603,680	1,457,502	524,000
Total Appropriation (Expenditures)	111,936,099	1,125,737	5,625,538	4,687,000	775,218
Other Financing Uses--Transfers Out (G.L. 536)	250,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,374,575	-80,749	-21,858	-3,229,498	-251,218
Beginning Total Fund Balance	10,000,000	650,000	2,402,360	4,500,000	251,218
Ending Total Fund Balance	8,625,425	569,251	2,380,502	1,270,502	0
SECTION B: EXCESS LEVIES FOR 2019 COLLECTION					
Excess levies approved by voters for 2019 collection	12,903,727	0	0	0	0
Rollback mandated by school district Board of Directors 1/	5,403,727	0	0	0	0
Net excess levy amount for 2019 collection after rollback	7,500,000	XXXX	5,734,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Wenatchee School District No.246

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	7,752.76		7,741.00		7,672.00	
FTE Certificated Employees	553.842		570.056		574.663	
FTE Classified Employees	329.217		350.019		362.748	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	92,323,990		99,875,361		110,811,524	
Total Expenditures	92,482,379		103,101,483		111,936,099	
Total Beginning Fund Balance	12,134,512		11,000,000		10,000,000	
Total Ending Fund Balance	11,526,123		7,773,878		8,625,425	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	51,045,060	55.19	56,474,414	54.78	61,212,403	54.69
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	9,632,490	10.42	10,188,337	9.88	11,074,384	9.89
Vocational Instruction	2,754,497	2.98	3,546,550	3.44	4,128,264	3.69
Skill Center Instruction	1,590,422	1.72	1,718,297	1.67	1,942,425	1.74
Compensatory Education	8,865,322	9.59	10,902,338	10.57	12,393,477	11.07
Other Instructional Programs	985,287	1.07	1,318,877	1.28	1,381,713	1.23
Community Services	806,670	0.87	743,190	0.72	772,133	0.69
Support Services	16,802,630	18.17	18,209,480	17.66	19,031,300	17.00
Total - Program Groups	92,482,379	100.00	103,101,483	100.00	111,936,099	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	54,773,405	59.23	61,979,052	60.11	67,856,220	60.62
Teaching Support	11,916,784	12.89	13,706,857	13.29	15,538,916	13.88
Other Supportive Activities	13,713,930	14.83	14,573,582	14.14	15,389,009	13.75
Building Administration	5,805,303	6.28	6,022,583	5.84	6,426,455	5.74
Central Administration	6,272,957	6.78	6,819,409	6.61	6,725,499	6.01
Total - Activity Groups	92,482,379	100.00	103,101,483	100.00	111,936,099	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	40,417,356	43.70	44,453,474	43.12	48,778,495	43.58
Classified Salaries	15,778,636	17.06	16,922,723	16.41	18,213,151	16.27

Wenatchee School District No.246

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	21,320,306	23.05	24,805,346	24.06	26,056,292	23.28
Supplies, Instructional Resources and Noncapitalized Items	6,062,763	6.56	7,319,238	7.10	7,835,674	7.00
Purchased Services	8,291,336	8.97	8,936,473	8.67	10,109,250	9.03
Travel	452,933	0.49	545,349	0.53	766,885	0.69
Capital Outlay	159,048	0.17	118,880	0.12	176,352	0.16
Total - Objects	92,482,379	100.00	103,101,483	100.00	111,936,099	100.00

Wenatchee School District No.246

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	526.18	530.00	498.00
2. Grade 1	572.16	530.00	498.00
3. Grade 2	556.40	576.00	541.00
4. Grade 3	566.91	555.00	566.00
5. Grade 4	541.37	568.00	566.00
6. Grade 5	589.87	544.00	565.00
7. Grade 6	544.25	590.00	545.00
8. Grade 7	567.70	543.00	578.00
9. Grade 8	522.80	556.00	561.00
10. Grade 9	605.63	530.00	595.00
11. Grade 10	613.12	585.00	612.00
12. Grade 11 (excluding Running Start)	496.85	550.00	483.00
13. Grade 12 (excluding Running Start)	436.75	490.00	444.00
14. SUBTOTAL	7,139.99	7,147.00	7,052.00
15. Running Start	203.91	190.00	240.00
16. Dropout Reengagement Enrollment	95.49	90.00	90.00
17. ALE Enrollment	313.37	314.00	290.00
18. TOTAL K-12	7,752.76	7,741.00	7,672.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	553.842	570.056	574.663
2. General Fund FTE Classified Employees /4	329.217	350.019	362.748

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Wenatchee School District No.246

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,960,894	12,356,742	9,924,929
2000 Local Nontax Support	2,168,110	2,455,012	2,654,747
3000 State, General Purpose	56,323,228	59,953,230	69,584,037
4000 State, Special Purpose	13,518,319	16,126,612	19,469,913
5000 Federal, General Purpose	52,672	50,000	350,000
6000 Federal, Special Purpose	8,168,934	8,830,265	8,725,898
7000 Revenues from Other School Districts	40,099	37,000	42,000
8000 Revenues from Other Entities	91,734	66,500	60,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	92,323,990	99,875,361	110,811,524
EXPENDITURES			
00 Regular Instruction	51,045,060	56,474,414	61,212,403
10 Federal Stimulus	0	0	0
20 Special Education Instruction	9,632,490	10,188,337	11,074,384
30 Vocational Education Instruction	2,754,497	3,546,550	4,128,264
40 Skill Center Instruction	1,590,422	1,718,297	1,942,425
50 and 60 Compensatory Education Instruction	8,865,322	10,902,338	12,393,477
70 Other Instructional Programs	985,287	1,318,877	1,381,713
80 Community Services	806,670	743,190	772,133
90 Support Services	16,802,630	18,209,480	19,031,300
B. TOTAL EXPENDITURES	92,482,379	103,101,483	111,936,099
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	450,000	0	250,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-608,389	-3,226,122	-1,374,575
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	335,159	400,000	400,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Wenatchee School District No.246

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	28,123	35,000	35,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	150,000	0	0
G.L.888 Assigned to Other Purposes	600,000	152,000	152,000
G.L.890 Unassigned Fund Balance	6,564,174	5,413,000	5,413,000
G.L.891 Unassigned to Minimum Fund Balance Policy		5,000,000	4,000,000
F. TOTAL BEGINNING FUND BALANCE	12,134,512	11,000,000	10,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	637,301	400,000	400,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	32,511	35,000	35,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	541,000	0	0
G.L.888 Assigned to Other Purposes	600,000	152,000	152,000
G.L.890 Unassigned Fund Balance	5,091,191	2,186,878	4,038,425
G.L.891 Unassigned to Minimum Fund Balance Policy	4,624,120	5,000,000	4,000,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	11,526,123	7,773,878	8,625,425

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	11,953,637	12,348,572	9,918,286
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	3,956	4,000	4,000
1500 Timber Excise Tax	3,301	4,170	2,643
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,960,894	12,356,742	9,924,929
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	126,909	155,607	162,607
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	1,759	9,000	9,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	243,104	257,000	275,055
2200 Sales of Goods, Supplies, and Services, Unassigned	46,062	54,000	54,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	43,080	40,000	40,000
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	16,931	1	17,001
2298 School Food Services, Sales of Goods, Supplies and Svcs	691,731	725,000	670,000
2300 Investment Earnings	91,942	75,000	180,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	330,427	370,000	370,000
2600 Fines and Damages	2,104	4,999	4,999
2700 Rentals and Leases	105,901	153,900	139,900
2800 Insurance Recoveries	8,080	7,500	7,500
2900 Local Support Nontax, Unassigned	332,765	478,005	574,685
2910 E-Rate	127,315	125,000	150,000
2000 TOTAL LOCAL SUPPORT NONTAX	2,168,110	2,455,012	2,654,747
STATE, GENERAL PURPOSE			
3100 Apportionment	50,173,289	53,532,487	63,583,521

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	1,284,466	1,315,752	1,559,020
3300 Local Effort Assistance	4,865,473	4,864,115	4,391,496
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	240,876	50,000
3000 TOTAL STATE, GENERAL PURPOSE	56,323,228	59,953,230	69,584,037
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	32,276	230,000	225,000
4121 Special Education	5,472,990	5,802,096	7,140,946
4122 Special Ed-Infants and Toddlers-State	326,812	345,584	461,526
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,453,715	3,006,271	4,559,442
4156 State Institutions, Centers, and Homes, Delinquent	122,426	130,000	118,400
4158 Special and Pilot Programs	1,175,598	1,971,646	1,819,555
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,955,574	2,285,316	2,757,180
4174 Highly Capable	79,612	178,899	212,044
4188 Childcare	0	0	0
4198 School Food Services	51,728	54,300	50,320
4199 Transportation--Operations	1,827,769	2,000,000	2,000,000
4300 Other State Agencies, Unassigned	0	100,000	100,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	19,819	22,500	25,500
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	13,518,319	16,126,612	19,469,913
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	52,672	50,000	350,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	52,672	50,000	350,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	13,340	216,400	286,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	1,525,775	1,508,777	1,532,960
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	57,904	39,091	39,091
6146 Skill Center	18,534	17,181	17,181
6151 Disadvantaged ESEA Disadvantaged, Fed	1,465,181	1,715,638	1,637,792
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,173,788	1,170,510	915,145
6153 Migrant ESEA Migrant, Federal	897,606	950,304	964,997
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	203,282	252,864	259,732
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	141,207	120,000	150,000
6189 Other Community Services	12,524	40,000	13,000
6198 School Food Services	2,195,196	2,295,000	2,335,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	161,983	154,500	200,000
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	109,874	100,000	125,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	192,740	250,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	8,168,934	8,830,265	8,725,898
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	5,698	7,000	7,000
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	34,402	30,000	35,000
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	40,099	37,000	42,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	45,000	45,000	45,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	13,702	15,000	15,000
8200 Private Foundations	20,032	0	0
8500 Nonfederal, ESD	13,000	6,500	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	91,734	66,500	60,000
OTHER FINANCING SOURCES			

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	92,323,990	99,875,361	110,811,524

Wenatchee School District No.246

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	49,292,902	54,606,720	58,760,667
02 Alternative Learning Experience	1,218,198	1,276,354	1,724,075
03 Basic Education - Dropout Reengagement	533,961	591,340	727,661
00 TOTAL REGULAR INSTRUCTION	51,045,060	56,474,414	61,212,403
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,865,170	8,436,662	9,078,922
22 Special Education, Infants and Toddlers, State	296,498	298,608	439,548
24 Special Education, Supplemental, Federal	1,470,822	1,453,067	1,555,914
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	9,632,490	10,188,337	11,074,384
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,481,271	3,248,290	3,756,338
34 Middle School Career and Technical Education, State	217,415	260,553	334,277
38 Vocational, Federal	55,812	37,707	37,649
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,754,497	3,546,550	4,128,264
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	1,572,557	1,701,724	1,925,878
46 Skill Center, Federal	17,865	16,573	16,547
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	1,590,422	1,718,297	1,942,425
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,412,225	1,648,442	1,606,994
52 Other Title Grants under ESEA-Federal	1,131,362	1,134,383	888,770
53 Migrant ESEA Migrant, Federal	865,163	916,663	930,811
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,261,269	2,899,848	4,367,530
56 State Institutions, Centers and Homes, Delinquent	119,296	122,538	126,491

Wenatchee School District No.246

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,182,107	1,938,392	1,798,686
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	199,296	247,905	250,824
65 Transitional Bilingual, State	1,694,605	1,994,167	2,405,917
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	17,454
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	8,865,322	10,902,338	12,393,477
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	386,880	422,574	450,519
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	598,407	896,303	931,194
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	985,287	1,318,877	1,381,713
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	469,255	434,499	495,555
89 Other Community Services	337,414	308,691	276,578
80 TOTAL COMMUNITY SERVICES	806,670	743,190	772,133
SUPPORT SERVICES			
97 District-wide Support	11,716,518	12,636,578	13,448,162
98 School Food Services	3,020,014	3,272,881	3,355,828
99 Pupil Transportation	2,066,099	2,300,021	2,227,310
90 TOTAL SUPPORT SERVICES	16,802,630	18,209,480	19,031,300
TOTAL PROGRAM EXPENDITURES	92,482,379	103,101,483	111,936,099

Wenatchee School District No.246

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	481,644	XXXXX	451,219	XXXXX	459,697	XXXXX
(1) Credit Transfers	-481,644	XXXXX	-451,219	XXXXX	-459,697	XXXXX
(2) Certificated Salaries	40,417,356	43.70	44,453,474	43.12	48,778,495	43.58
(3) Classified Salaries	15,778,636	17.06	16,922,723	16.41	18,213,151	16.27
(4) Employee Benefits and Payroll Taxes	21,320,306	23.05	24,805,346	24.06	26,056,292	23.28
(5) Supplies and Materials	6,062,763	6.56	7,319,238	7.10	7,835,674	7.00
(7) Purchased Services	8,291,336	8.97	8,936,473	8.67	10,109,250	9.03
(8) Travel	452,933	0.49	545,349	0.53	766,885	0.69
(9) Capital Outlay	159,048	0.17	118,880	0.12	176,352	0.16
TOTAL EXPENDITURES	92,482,379	100.00	103,101,483	100.00	111,936,099	100.00

Wenatchee School District No.246

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	52,720,287	57.01	59,618,030	57.82	65,420,325	58.44
28 Extracur	2,053,118	2.22	2,361,022	2.29	2,435,895	2.18
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	54,773,405	59.23	61,979,052	60.11	67,856,220	60.62
TEACHING SUPPORT						
22 Lrn Resrc	1,223,594	1.32	1,391,022	1.35	1,412,246	1.26
24 Guid/Coun	3,121,462	3.38	3,483,754	3.38	4,056,641	3.62
25 Pupil M/S	389,524	0.42	464,000	0.45	706,302	0.63
26 Health	2,655,060	2.87	2,970,597	2.88	3,138,523	2.80
31 InstProDev	2,242,338	2.42	2,664,142	2.58	3,100,383	2.77
32 Inst Tech	1,056,472	1.14	1,275,794	1.24	1,558,179	1.39
33 Curriculum	296,498	0.32	1,457,548	1.41	1,566,642	1.40
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	11,916,784	12.89	13,706,857	13.29	15,538,916	13.88
OTHER SUPPORT ACTIVITIES						
42 Food	1,412,169	1.53	1,562,000	1.52	1,387,000	1.24
44 Operation	1,593,019	1.72	1,669,212	1.62	1,940,577	1.73
49 Transfers	-218,342	-0.24	-191,689	-0.19	-218,405	-0.20
52 Operation	1,318,029	1.43	1,535,563	1.49	1,444,270	1.29
53 Maintnce	359,407	0.39	360,321	0.35	364,031	0.33
56 Insurance	51,830	0.06	50,000	0.05	50,000	0.04
59 Transfers	-170,377	-0.18	-159,341	-0.15	-134,377	-0.12
62 Grnd Mnt	584,472	0.63	657,102	0.64	719,293	0.64
63 Oper Bldg	2,764,422	2.99	3,000,264	2.91	3,130,525	2.80
64 Maintnce	1,449,866	1.57	1,478,861	1.43	1,711,546	1.53
65 Utilities	1,472,591	1.59	1,537,450	1.49	1,607,450	1.44
67 Bldg Secu	315,891	0.34	324,491	0.31	443,844	0.40
68 Insurance	512,966	0.55	549,642	0.53	580,002	0.52
72 Info Sys	1,219,893	1.32	1,209,894	1.17	1,314,433	1.17
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	174,086	0.19	178,741	0.17	180,781	0.16
75 Mtr Pool	80,151	0.09	83,069	0.08	111,303	0.10
83 Interest	0	0.00	0	0.00	0	0.00

Wenatchee School District No.246

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	793,858	0.86	728,002	0.71	756,736	0.68
TOTAL OTHER SUPPORT ACTIVITIES	13,713,930	14.83	14,573,582	14.14	15,389,009	13.75
UNIT ADMINISTRATION						
23 Princ Off	5,805,303	6.28	6,022,583	5.84	6,426,455	5.74
TOTAL UNIT ADMINISTRATION	5,805,303	6.28	6,022,583	5.84	6,426,455	5.74
CENTRAL ADMINISTRATION						
11 Bd of Dir	292,470	0.32	392,679	0.38	423,678	0.38
12 Supt Off	737,375	0.80	880,569	0.85	858,207	0.77
13 Busns Off	949,124	1.03	1,063,481	1.03	1,054,012	0.94
14 HR	767,357	0.83	791,932	0.77	846,057	0.76
15 Pblc Rltn	178,994	0.19	165,763	0.16	128,824	0.12
21 Supv Inst	2,411,249	2.61	2,490,978	2.42	2,376,453	2.12
41 Supervisn	233,168	0.25	233,358	0.23	246,656	0.22
51 Supervisn	346,833	0.38	298,863	0.29	257,195	0.23
61 Supv Bldg	356,387	0.39	501,786	0.49	534,417	0.48
TOTAL CENTRAL ADMINISTRATION	6,272,957	6.78	6,819,409	6.61	6,725,499	6.01
TOTAL EXPENDITURES	92,482,379	100.00	103,101,483	100.00	111,936,099	100.00

Wenatchee School District No.246

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	12,527,890	2,643	12,525,247	48.15	6,030,906
Spring 2019	7,500,000	2,643	7,497,357	51.85	3,887,380
1100 TOTAL LOCAL TAXES:					9,918,286

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	901,520	2.932	2,643	0.00	XXXXX
Spring 2019	901,520	2.932	2,643	100.00	2,643
1500 TIMBER EXCISE TAXES:					2,643

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

21

Wenatchee School District No. 246

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	467.652	81.38	116.919	32.23
28 Extracurricular	1.550	0.27	2.740	0.76
TOTAL TEACHING ACTIVITIES	469.202	81.65	119.659	32.99
TEACHING SUPPORT				
22 Learning Resources	10.000	1.74	3.516	0.97
24 Guidance and Counseling	20.960	3.65	16.922	4.66
25 Pupil Management and Safety	0.000	0.00	9.816	2.71
26 Health/Related Services	29.000	5.05	0.367	0.10
31 InstProDev	9.759	1.70	0.184	0.05
32 Inst Tech	XXXXX	XXXXX	9.616	2.65
33 Curriculum	1.000	0.17	1.246	0.34
TOTAL TEACHING SUPPORT	70.719	12.31	41.667	11.49
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	29.265	8.07
52 Operations	XXXXX	XXXXX	16.615	4.58
53 Maintenance	XXXXX	XXXXX	2.000	0.55
62 Grounds--Maintenance	XXXXX	XXXXX	6.500	1.79
63 Operation of Buildings	XXXXX	XXXXX	43.231	11.92
64 Maintenance	XXXXX	XXXXX	11.542	3.18
67 Building Security	XXXXX	XXXXX	1.831	0.50
72 Information Systems	0.000	0.00	9.670	2.67
74 Warehousing and Distribution	0.000	0.00	2.580	0.71
75 Motor Pool	0.000	0.00	0.500	0.14
91 Public Activities	XXXXX	XXXXX	7.402	2.04
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	131.136	36.15
UNIT ADMINISTRATION				
23 Principal's Office	25.000	4.35	29.676	8.18
TOTAL UNIT ADMINISTRATION	25.000	4.35	29.676	8.18
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.35	1.000	0.28
13 Business Office	0.000	0.00	8.000	2.21

Wenatchee School District No. 246

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
14 Human Resources	0.000	0.00	6.000	1.65
15 Public Relations	0.000	0.00	0.500	0.14
21 Supervision - Instruction	7.742	1.35	14.267	3.93
41 Supervision - Nutrition Services	0.000	0.00	2.461	0.68
51 Supervision - Transportation	0.000	0.00	2.831	0.78
61 Supervision - Building	0.000	0.00	5.551	1.53
TOTAL CENTRAL ADMINISTRATION	9.742	1.70	40.610	11.20
TOTAL FTE STAFF	574.663	100.00	362.748	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Wenatchee School District No.246
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	139,669	174,170	174,170
200 Athletics	302,002	289,857	289,857
300 Classes	11,796	12,000	12,000
400 Clubs	436,458	515,861	515,861
600 Private Moneys	79,309	53,100	53,100
A. TOTAL REVENUES	969,234	1,044,988	1,044,988
EXPENDITURES			
100 General Student Body	67,764	149,989	149,989
200 Athletics	291,741	278,831	278,831
300 Classes	13,412	7,500	7,500
400 Clubs	482,384	638,367	638,367
600 Private Moneys	106,418	51,050	51,050
B. TOTAL EXPENDITURES	961,720	1,125,737	1,125,737
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	7,514	-80,749	-80,749
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	520,709	600,000	650,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	520,709	600,000	650,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	528,223	519,251	569,251
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	528,223	519,251	569,251

**Wenatchee School District No.246
SUMMARY OF DEBT SERVICE FUND BUDGET**

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,372,161	5,402,000	5,575,680
2000 Local Nontax Support	14,155	10,000	28,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,386,316	5,412,000	5,603,680
EXPENDITURES			
Matured Bond Expenditures	2,000,000	2,135,000	2,330,000
Interest on Bonds	3,415,713	3,334,563	3,245,538
Interfund Loan Interest	0	0	0
Bond Transfer Fees	600	50,000	50,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	5,416,313	5,519,563	5,625,538
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-29,997	-107,563	-21,858
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,487,845	2,450,000	2,402,360
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,487,845	2,450,000	2,402,360
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,457,848	2,342,437	2,402,360
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Wenatchee School District No.246

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	-21,858
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,457,848	2,342,437	2,380,502

Wenatchee School District No.246

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	5,367,368	5,396,298	5,571,401
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	1,862	2,000	2,000
1500 Timber Excise Tax	2,930	3,702	2,279
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,372,161	5,402,000	5,575,680
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	14,155	10,000	28,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	14,155	10,000	28,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,386,316	5,412,000	5,603,680

Wenatchee School District No.246

REVENUE WORK SHEET---DEBT SERVICE FUND---LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	5,400,000	2,279	5,397,721	48.00	2,590,906
Spring 2019	5,734,000	2,279	5,731,721	52.00	2,980,495
1100 TOTAL LOCAL TAXES:					5,571,401

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	1,803,040	1.264	2,279	0.00	XXXXX
Spring 2019	1,803,040	1.264	2,279	100.00	2,279
1500 TIMBER EXCISE TAXES:					2,279

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Wenatchee School District No.246
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
02-16-2010	26,700,000	10,050,000
05-20-2014	66,500,000	66,500,000
TOTAL VOTED BONDS	93,200,000	76,550,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
TOTAL ALL BONDS	93,200,000	76,550,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

**Wenatchee School District No.246
SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	110,617	387,501	407,501
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	14,184,154	5,228,147	1,050,001
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	49,727	45,000	0
9000 Other Financing Sources	450,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,794,498	5,660,648	1,457,502
EXPENDITURES			
10 Sites	1,214,922	875,000	812,000
20 Buildings	7,995,952	3,440,000	2,265,000
30 Equipment	1,284,932	3,213,147	1,610,000
40 Energy	15,724	75,000	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	4,678	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	10,568,917	7,603,147	4,687,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	4,225,581	-1,942,499	-3,229,498
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	3,110,000	3,563,000

Wenatchee School District No.246
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	584,545	300,000	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,184,429	590,000	937,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,768,974	4,000,000	4,500,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	4,736,411	1,680,000	3,563,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	384,162	250,000	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	873,982	127,501	0
G.L.890 Unassigned Fund Balance	0	0	-2,292,498
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,994,555	2,057,501	1,270,502

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Wenatchee School District No.246

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	46,904	10,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	250,000	250,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	56,466	127,500	127,500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	7,247	1	1
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	110,617	387,501	407,501
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	14,184,154	5,228,147	1,050,001
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	14,184,154	5,228,147	1,050,001
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Menatchee School District No.246

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit--Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	49,727	45,000	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	49,727	45,000	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	450,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	450,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	14,794,498	5,660,648	1,457,502

33

Wenatchee School District No.246
 CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

Project Description	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
TOTAL	300,000	0	300,000	0	0	0	0	0
CIP MGMT/PHASE2/LONG RANGE PLANNING	100,000	0	0	0	0	0	0	0
COLUMBIA ELEMENTARY	25,000	0	25,000	0	0	0	0	0
HEALTHY SCHOOLS GRANT	50,000	0	0	0	0	0	0	0
LEWIS & CLARK ELEMENTARY	25,000	75,000	0	0	0	0	0	0
LINCOLN ELEMENTARY	537,000	0	0	0	0	0	0	0
PROPERTY	50,000	0	50,000	0	0	0	0	0
REC PARK	3,000,000	0	1,500,000	1,500,000	0	0	0	0
STATE MATCH PROJECTS	100,000	25,000	75,000	0	0	0	0	0
WASHINGTON ELEMENTARY	250,000	0	240,000	10,000	0	0	0	0
WESTSIDE HIGH SCHOOL	100,000	0	75,000	25,000	0	0	0	0
WTSC MAJOR WORKS	4,687,000	812,000	2,265,000	1,610,000	0	0	0	0
TOTAL EXPENDITURES								

34

Wenatchee School District No.246

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,258	1,000	4,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	175,294	166,000	270,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	2,140	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	178,692	167,000	274,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	250,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	178,692	167,000	524,000

Wenatchee School District No.246

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	154,091	447,000	775,218
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	154,091	447,000	775,218
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	24,601	-280,000	-251,218
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	252,719	280,000	251,218
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	252,719	280,000	251,218
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	277,320	0	251,218
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	277,320	0	0