

**WENATCHEE SCHOOL DISTRICT**

**RESOLUTION # 06-18 TRANSFER OF FUNDS FROM GENERAL FUND TO CAPITAL PROJECTS FUND FOR PROJECTS**

A resolution of the Wenatchee School District transferring funds from the General Fund to the Capital Projects Fund.

**WHEREAS**, RCW 28A.320.330 School Funds Enumerated-Deposits-Uses specifies money deposited into the Capital Projects Fund shall include, but not be limited to, bond proceeds, proceeds from excess levies, state apportionment proceeds as authorized by RCW 28A.150.270, earnings from capital projects fund investments, and state forest revenues, and

**WHEREAS**, Wenatchee School District has deposited sufficient eligible resources into the General Fund to provide for the transfer; and

**WHEREAS**, RCW 28A.320.330 and 28A.530.010 provide the purposes for which capital project funds may be used, including renovation and rehabilitation of playfields, athletic fields, and other district real property; and

**WHEREAS**, the Wenatchee School Board wishes to transfer up to \$26,000 from the General Fund to the Capital Projects Fund to improve facility and site safety, including Princeton Avenue and related site improvements at Lewis & Clark Elementary; and

**WHEREAS**, the Wenatchee School Board wishes to transfer up to \$30,500 from the General Fund to the Capital Projects Fund to improve facility and site safety, including street crossing and related site improvements at Sunnyslope Elementary School; and

**WHEREAS**, the Wenatchee School Board wishes to transfer up to \$45,000 from the General Fund to the Capital Projects Fund to improve facility and site safety, including street crossing and related site improvements at Foothills Middle School; and

**WHEREAS**, the Wenatchee School Board wishes to transfer up to \$110,000 from the General Fund to the Capital Projects Fund for a new facility and site safety, including related site improvements at Rec Park; and

**WHEREAS**, the Wenatchee School District's Ending Fund Balance at August 31, 2017 is projected to be \$9,870,000 and after the transfer would be approximately \$9,658,500.

**THEN**, the Wenatchee School District Board of Directors hereby authorizes the transfer of \$211,500 from the General Fund to the Capital Projects Fund in the 2017-18 school year.

Dated this 14<sup>th</sup> day of August, 2018

\_\_\_\_\_  
Secretary to the Board of Directors

\_\_\_\_\_  
President of the Board of Directors

\_\_\_\_\_

**Wenatchee School District No. 246**  
**MEMORANDUM**

To: Wenatchee Board of Directors and  
Brian Fones, Superintendent

From: Larry Mayfield, Executive Director Business & Finance

Date: August 14, 2018

Re: **2018-19 BUDGET**

Attached is **Resolution 07-18** fixing the appropriations for the 2018-19 school year. Also attached in an update of Les Vandervort's 6/8/18 report and abbreviated F-195 and new F195F 4 year enrollment projection and budget report.

The 2018-19 WSD Budget incorporates the vital elements of the Continuous Improvement Planning Process, the Baldrige Criteria for Performance Excellence, and the ISO 9001 Quality Management System.

The average student FTE for **2011-12** was **7,671**.  
 The average student FTE for **2012-13** was **7,783**.  
 The average student FTE for **2013-14** was **7,761**.  
 The average student FTE for **2014-15** was **7,823**.  
 The average student FTE for **2015-16** was **7,920**.  
 The average student FTE for **2016-17** was **7,753**.  
 The average student FTE for **2017-18** was **7,738**.  
 The average student FTE for **2018-19** is estimated at **7,672**.

	<u>Revenue</u>	<u>(Appropriations)</u> <u>Expenditure</u>	<u>Excess of Revenue</u> <u>Over/(Under)</u> <u>Expenditures</u>
<b>General Fund</b>	<b>\$111,247,071</b>	<b>\$114,058,636</b>	<b>(\$2,811,565)</b>
<b>ASB Fund</b>	<b>1,293,829</b>	<b>1,390,422</b>	<b>(96,593)</b>
<b>Debt Service Fund</b>	<b>5,603,680</b>	<b>5,625,538</b>	<b>(21,858)</b>
<b>Capital Projects</b>	<b>1,457,502</b>	<b>4,687,000</b>	<b>(3,229,498)</b>
<b>Transportation</b>	<b>524,000</b>	<b>775,218</b>	<b>(251,218)</b>

The General Fund Budgeted Total Ending Fund Balance is **\$6,938,435** (6.08%).

Responsible stewardship of human and financial resources is our hallmark. All resource managers are accountable for the effective and efficient management of district funds.

Transfers from the General Fund of up to \$250,000 to the Transportation Vehicle Fund for purchase of buses.

**The General Fund M&O Levy decreases from \$12,527,890 (\$2.96 per \$1,000 AV) in 2018 to \$6,456,547 (estimated at \$1.50 per \$1,000 AV) in 2019.**

**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.**

**I recommend approval of the 2018-19 Budget.**

WENATCHEE SCHOOL DISTRICT NO. 246  
CHELAN COUNTY, WASHINGTON

RESOLUTION NO. 07-18

ADOPTION OF 2018-19 BUDGET

A RESOLUTION of the Board of Directors of Wenatchee School District No. 246, Chelan County, Washington, fixing and determining fund appropriations; adopting the 2018-2019 budget, the four year budget plan summary and the four-year enrollment projection; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WENATCHEE SCHOOL DISTRICT NO. 246, CHELAN COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the “Board”) of Wenatchee School District No. 246, Chelan County, Washington (the “District”), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2018-19 fiscal year. The 2018-19 budget includes, among other things, a complete financial plan of the District for the ensuing 2018-19 fiscal year and a summary of the four budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2018-19 budget on or before August 31, 2018. Prior to adoption of the 2018-19 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2018-19 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operation levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on August 28, 2018, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2018-19 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2018-19 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2018-19 budget, as follows:

General Fund	\$ 114,058,636
Capital Projects Fund	\$ 4,687,000
Transportation Vehicle Fund	\$ 775,218
Debt Service Fund	\$ 5,625,538
Associated Student Body Fund	\$ 1,390,422

(b) The Board hereby adopts the 2018-19 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Section 3. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District’s Executive Director of Business & Finance/CFO and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this

resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of Wenatchee School District No. 246, Chelan County, Washington, at a regular open public meeting thereof, held this 28<sup>th</sup> day of August, 2018, the following Directors being present and voting in favor of the resolution.

WENATCHEE SCHOOL DISTRICT NO. 246,  
CHELAN COUNTY, WASHINGTON

\_\_\_\_\_  
President of the Board of Directors

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Secretary of the Board of Directors



Director

---

Director

---

Director

---

Director

To:	Board of Directors Superintendent					
From:	Larry Mayfield (Update of Les Vandervort 6/8/18 Report)					
Re:	<b>2018-19. F-195. Preliminary Budget</b>					
		<b>2017-18</b>	<b>2018-19</b>	<i>difference</i>		<b>2019-20</b> <b>2020-21</b> <b>2021-22</b>
Regionalization factor			1.06			1.06    1.05    1.04
<b>Revenue</b>						
<b>Total Revenue</b>		<b>99,875,361</b>	<b>110,811,524</b>	<b>10,936,163</b>	<b>10.95%</b>	(projections from OSPI)
<b>Significant Revenue Changes</b>						
Local Effort Assistance		4,864,115	5,170,626	306,511	6.30%	4,397,046    3,998,146    3,821,739
Local M&O Levy Taxes		12,356,742	9,337,149	(3,019,593)	(24.44%)	7,030,081    7,767,414    7,725,063
Total LEA and M&O Levy		17,220,857	14,507,775	(2,713,082)	(15.75%)	11,427,127    11,765,560    11,546,802
Special Ed-State 4121		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 I		1,715,638	1,637,792	(77,846)	(4.54%)	
State Apportionment		53,532,487	63,582,164	10,049,677	18.77%	
<b>Expenditure</b>						
<b>Total Expenditure</b>		<b>103,101,483</b>	<b>111,936,099</b>	<b>8,834,616</b>	<b>8.57%</b>	
BEA (Regular Instruction)		56,474,414	62,750,109	6,275,695	11.11%	
Special Ed-State 21		8,436,662	9,368,172	931,510	11.04%	
Vocational-H.S.		3,248,290	3,756,340	508,050	15.64%	
LAP		2,899,848	4,392,265	1,492,417	51.47%	
Support Services		18,209,480	18,992,844	783,364	4.30%	
Assumes the continued funding of levy programs:						
AVID						
PBIS						
Highly Capable						
Extracurricular						
Unfunded positions						
<b>Ending Fund Balance</b>		<b>7,773,878</b>	<b>8,625,425</b>	<b>851,547</b>		
		<b>ETE</b>	<b>ETE</b>	<b>ETE</b>		
Staffing	Certs	570	576	6		(all programs)
	Classified	350	363	13		(all programs)
The following new programs/positions are included in this preliminary budget:						
<b>Discretionary</b>			<b>ETE</b>			
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			
After School Program		250,000		committed as district "match"		
Safety / Security Hardware		200,000				
<b>Total</b>		<b>850,000</b>				
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 No.246

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	111,247,071	1,293,829	5,603,680	1,457,502	524,000
Total Appropriation (Expenditures)	114,058,636	1,390,422	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	-3,061,565	-96,593	-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	6,938,435	553,407	2,380,502	1,270,502	0
<b>SECTION B: EXCESS LEVIES FOR 2019 COLLECTION</b>					
Excess levies approved by voters for 2019 collection	12,903,727	0	0	0	0
Rollback mandated by school district Board of Directors 1/	6,447,180	0	0	0	0
Net excess levy amount for 2019 collection after rollback	6,456,547	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
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	7,752.76		7,741.00		7,672.00	
FTE Certificated Employees	553.842		570.056		575.812	
FTE Classified Employees	329.217		350.019		362.886	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	92,323,990		99,875,361		111,247,071	
Total Expenditures	92,482,379		103,101,483		114,058,636	
Total Beginning Fund Balance	12,134,512		11,000,000		10,000,000	
Total Ending Fund Balance	11,526,123		7,773,878		6,938,435	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	51,045,060	55.19	56,474,414	54.78	62,750,109	55.02
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	9,632,490	10.42	10,188,337	9.88	11,286,025	9.89
Vocational Instruction	2,754,497	2.98	3,546,550	3.44	4,126,847	3.62
Skill Center Instruction	1,590,422	1.72	1,718,297	1.67	1,837,563	1.61
Compensatory Education	8,865,322	9.59	10,902,338	10.57	12,667,294	11.11
Other Instructional Programs	985,287	1.07	1,318,877	1.28	1,623,399	1.42
Community Services	806,670	0.87	743,190	0.72	774,555	0.68
Support Services	16,802,630	18.17	18,209,480	17.66	18,992,844	16.65
Total - Program Groups	92,482,379	100.00	103,101,483	100.00	114,058,636	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	54,773,405	59.23	61,979,052	60.11	69,554,518	60.98
Teaching Support	11,916,784	12.89	13,706,857	13.29	15,733,802	13.79
Other Supportive Activities	13,713,930	14.83	14,573,582	14.14	15,372,752	13.48
Building Administration	5,805,303	6.28	6,022,583	5.84	6,607,939	5.79
Central Administration	6,272,957	6.78	6,819,409	6.61	6,789,625	5.95
Total - Activity Groups	92,482,379	100.00	103,101,483	100.00	114,058,636	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	40,417,356	43.70	44,453,474	43.12	50,213,012	44.02
Classified Salaries	15,778,636	17.06	16,922,723	16.41	18,295,172	16.04

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	26,461,310	23.20
Supplies, Instructional Resources and Noncapitalized Items	6,062,763	6.56	7,319,238	7.10	7,643,084	6.70
Purchased Services	8,291,336	8.97	8,936,473	8.67	10,534,536	9.24
Travel	452,933	0.49	545,349	0.53	785,169	0.69
Capital Outlay	159,048	0.17	118,880	0.12	126,353	0.11
Total - Objects	92,482,379	100.00	103,101,483	100.00	114,058,636	100.00

Wenatchee School District No.246

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
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>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	553.842	570.056	575.812
2. General Fund FTE Classified Employees /4	329.217	350.019	362.886

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
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	11,960,894	12,356,742	9,337,149
2000   Local Nontax Support	2,168,110	2,455,012	2,654,747
3000   State, General Purpose	56,323,228	59,953,230	70,361,810
4000   State, Special Purpose	13,518,319	16,126,612	19,469,905
5000   Federal, General Purpose	52,672	50,000	350,000
6000   Federal, Special Purpose	8,168,934	8,830,265	8,971,460
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>92,323,990</b>	<b>99,875,361</b>	<b>111,247,071</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	51,045,060	56,474,414	62,750,109
10   Federal Stimulus	0	0	0
20   Special Education Instruction	9,632,490	10,188,337	11,286,025
30   Vocational Education Instruction	2,754,497	3,546,550	4,126,847
40   Skill Center Instruction	1,590,422	1,718,297	1,837,563
50 and 60   Compensatory Education Instruction	8,865,322	10,902,338	12,667,294
70   Other Instructional Programs	985,287	1,318,877	1,623,399
80   Community Services	806,670	743,190	774,555
90   Support Services	16,802,630	18,209,480	18,992,844
<b>B. TOTAL EXPENDITURES</b>	<b>92,482,379</b>	<b>103,101,483</b>	<b>114,058,636</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>450,000</b>	<b>0</b>	<b>250,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-608,389</b>	<b>-3,226,122</b>	<b>-3,061,565</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>12,134,512</b>	<b>11,000,000</b>	<b>10,000,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	2,351,435
G.L.891 Unassigned to Minimum Fund Balance Policy	4,624,120	5,000,000	4,000,000
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>11,526,123</b>	<b>7,773,878</b>	<b>6,938,435</b>

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



**Wenatchee School District No.246**

**SUMMARY OF GENERAL FUND BUDGET**

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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

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
<b>LOCAL TAXES</b>			
1100   Local Property Tax	11,953,637	12,348,572	9,330,506
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>11,960,894</b>	<b>12,356,742</b>	<b>9,337,149</b>
<b>LOCAL SUPPORT NONTAX</b>			
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
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>2,168,110</b>	<b>2,455,012</b>	<b>2,654,747</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	50,173,289	53,532,487	63,582,164

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	5,170,626
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	240,876	50,000
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>56,323,228</b>	<b>59,953,230</b>	<b>70,361,810</b>
<b>STATE, SPECIAL PURPOSE</b>			
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	1,819,547
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>13,518,319</b>	<b>16,126,612</b>	<b>19,469,905</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>52,672</b>	<b>50,000</b>	<b>350,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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	1,065,145
6153   Migrant ESEA Migrant, Federal	897,606	950,304	1,034,961
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	265,330
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	220,000
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>8,168,934</b>	<b>8,830,265</b>	<b>8,971,460</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>40,099</b>	<b>37,000</b>	<b>42,000</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
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
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>91,734</b>	<b>66,500</b>	<b>60,000</b>
<b>OTHER FINANCING SOURCES</b>			

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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>92,323,990</b>	<b>99,875,361</b>	<b>111,247,071</b>

Wenatchee School District No.246

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	49,292,902	54,606,720	60,351,780
02   Alternative Learning Experience	1,218,198	1,276,354	1,670,655
03   Basic Education - Dropout Reengagement	533,961	591,340	727,674
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>51,045,060</b>	<b>56,474,414</b>	<b>62,750,109</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	7,865,170	8,436,662	9,368,172
22   Special Education, Infants and Toddlers, State	296,498	298,608	440,701
24   Special Education, Supplemental, Federal	1,470,822	1,453,067	1,477,152
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>9,632,490</b>	<b>10,188,337</b>	<b>11,286,025</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,481,271	3,248,290	3,756,340
34   Middle School Career and Technical Education, State	217,415	260,553	332,858
38   Vocational, Federal	55,812	37,707	37,649
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,754,497</b>	<b>3,546,550</b>	<b>4,126,847</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	1,572,557	1,701,724	1,821,016
46   Skill Center, Federal	17,865	16,573	16,547
47   Skill Center - Facility Upgrades	XXXXX	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>1,590,422</b>	<b>1,718,297</b>	<b>1,837,563</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,412,225	1,648,442	1,581,991
52   Other Title Grants under ESEA-Federal	1,131,362	1,134,383	1,029,549
53   Migrant ESEA Migrant, Federal	865,163	916,663	996,785
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	2,261,269	2,899,848	4,392,265
56   State Institutions, Centers and Homes, Delinquent	119,296	122,538	128,641



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	1,798,678
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	256,422
65   Transitional Bilingual, State	1,694,605	1,994,167	2,405,914
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	77,049
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>8,865,322</b>	<b>10,902,338</b>	<b>12,667,294</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	386,880	422,574	462,591
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	1,160,808
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>985,287</b>	<b>1,318,877</b>	<b>1,623,399</b>
<b>COMMUNITY SERVICES</b>			
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	279,000
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>806,670</b>	<b>743,190</b>	<b>774,555</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	11,716,518	12,636,578	13,434,338
98   School Food Services	3,020,014	3,272,881	3,356,153
99   Pupil Transportation	2,066,099	2,300,021	2,202,353
<b>90   TOTAL SUPPORT SERVICES</b>	<b>16,802,630</b>	<b>18,209,480</b>	<b>18,992,844</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>92,482,379</b>	<b>103,101,483</b>	<b>114,058,636</b>

Wenatchee School District No.246

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	60,351,780	125,138		34,503,260	5,196,236	14,680,203	2,590,571	3,024,719	230,301	1,352
02   ALE	1,670,655	0		1,030,084	93,828	480,868	38,271	27,102	501	1
03   Basic Education - Dropout Reengagement	727,674	0		0	23,352	12,160	0	692,162	0	0
TOTAL REGULAR INSTRUCTION	62,750,109	125,138		35,533,344	5,313,416	15,173,231	2,628,842	3,743,983	230,802	1,353
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	9,368,172	9,200		4,690,975	1,761,778	2,644,691	92,800	161,075	7,653	0
22   Sp Ed, I&T, St	440,701	0		55,352	4,794	22,446	374	357,735	0	0
24   Sp Ed, Sup, Fed	1,477,152	1		409,253	574,048	489,856	1	3,992	1	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	11,286,025	9,201		5,155,580	2,340,620	3,156,993	93,175	522,802	7,654	0
31   Voc, Basic, St	3,756,340	15,240		1,914,612	85,344	724,497	586,959	385,513	44,175	0
34   MidSchCar/Tec	332,858	0		174,722	0	63,825	90,676	3,335	300	0
38   Voc, Fed	37,649	0		3,425	10,217	6,987	17,020	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

Wenatchee School District No.246

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,126,847	15,240		2,092,759	95,561	795,309	694,655	388,848	44,475	0
45   Skil Cnt, Bas, St	1,821,016	5,251	0	864,040	124,670	388,663	209,702	173,169	20,521	35,000
46   Skill Cntr, Fed	16,547	0	0	0	0	0	11,947	3,000	1,600	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	1,837,563	5,251	0	864,040	124,670	388,663	221,649	176,169	22,121	35,000
51   ESEA Disadvantaged, Federal	1,581,991	1,250		827,435	199,557	418,807	53,581	78,004	3,357	0
52   Other Title Grants under ESEA -Federal	1,029,549	29,330	0	164,697	400,685	220,332	79,122	115,825	19,558	0
53   ESEA Migrant, Federal	996,785	16,500		329,296	287,489	294,341	38,160	16,499	14,500	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	4,392,265	1,300		1,987,461	448,927	866,119	532,437	356,336	199,685	0
56   St In, Ctr/Hm, D	128,641	0		57,702	30,829	37,729	331	1,800	250	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	1,798,678	500		876,486	46,452	210,997	44,867	605,462	13,914	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	256,422	0		189,736	1,000	65,678	5	2	1	0
65   Tran Biling, St	2,405,914	8,000		1,079,926	294,174	545,853	319,939	110,250	47,772	0
67   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Wenatchee School District No.246

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68   Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69   Comp, Othr	77,049	750		5,000	43,492	4,936	10,871	8,000	4,000	0
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>12,667,294</b>	<b>57,630</b>	<b>0</b>	<b>5,517,739</b>	<b>1,752,605</b>	<b>2,664,792</b>	<b>1,079,313</b>	<b>1,292,178</b>	<b>303,037</b>	<b>0</b>
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	462,591	500		312,759	3,000	102,481	34,000	6,851	3,000	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	1,160,808	6,600		229,335	90,202	108,796	180,884	421,461	123,530	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,623,399</b>	<b>7,100</b>		<b>542,094</b>	<b>93,202</b>	<b>211,277</b>	<b>214,884</b>	<b>428,312</b>	<b>126,530</b>	<b>0</b>
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Child Care	495,555	152,400		0	209,905	125,608	5,266	2,376	0	0
89   Othr Comm Srv	279,000	33,540	0	2,000	105,094	47,756	10,518	75,092	5,000	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>774,555</b>	<b>185,940</b>	<b>0</b>	<b>2,000</b>	<b>314,999</b>	<b>173,364</b>	<b>15,784</b>	<b>77,468</b>	<b>5,000</b>	<b>0</b>
97   Distwide Suppt	13,434,338	72,400	-108,018	505,456	5,616,864	2,557,678	1,044,382	3,613,326	42,250	90,000
98   Schl Food Serv	3,356,153	7,100	-218,405	0	1,305,353	743,055	1,317,600	199,650	1,800	0
99   Pupil Transp	2,202,353	900	-159,477	0	1,337,882	596,948	332,800	91,800	1,500	0

Wenatchee School District No.246

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	18,992,844	80,400	-485,900	505,456	8,260,099	3,897,681	2,694,782	3,904,776	45,550	90,000
OBJECT TOTALS	114,058,636	485,900	-485,900	50,213,012	18,295,172	26,461,310	7,643,084	10,534,536	785,169	126,353



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	485,900	XXXXX
(1) Credit Transfers	-481,644	XXXXX	-451,219	XXXXX	-485,900	XXXXX
(2) Certificated Salaries	40,417,356	43.70	44,453,474	43.12	50,213,012	44.02
(3) Classified Salaries	15,778,636	17.06	16,922,723	16.41	18,295,172	16.04
(4) Employee Benefits and Payroll Taxes	21,320,306	23.05	24,805,346	24.06	26,461,310	23.20
(5) Supplies and Materials	6,062,763	6.56	7,319,238	7.10	7,643,084	6.70
(7) Purchased Services	8,291,336	8.97	8,936,473	8.67	10,534,536	9.24
(8) Travel	452,933	0.49	545,349	0.53	785,169	0.69
(9) Capital Outlay	159,048	0.17	118,880	0.12	126,353	0.11
<b>TOTAL EXPENDITURES</b>	<b>92,482,379</b>	<b>100.00</b>	<b>103,101,483</b>	<b>100.00</b>	<b>114,058,636</b>	<b>100.00</b>

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
<b>TEACHING ACTIVITIES</b>						
27   Teaching	52,720,287	57.01	59,618,030	57.82	67,087,744	58.82
28   Extracur	2,053,118	2.22	2,361,022	2.29	2,466,774	2.16
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>54,773,405</b>	<b>59.23</b>	<b>61,979,052</b>	<b>60.11</b>	<b>69,554,518</b>	<b>60.98</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	1,223,594	1.32	1,391,022	1.35	1,444,242	1.27
24   Guid/Coun	3,121,462	3.38	3,483,754	3.38	4,237,641	3.72
25   Pupil M/S	389,524	0.42	464,000	0.45	706,434	0.62
26   Health	2,655,060	2.87	2,970,597	2.88	3,244,299	2.84
31   InstProDev	2,242,338	2.42	2,664,142	2.58	3,120,385	2.74
32   Inst Tech	1,056,472	1.14	1,275,794	1.24	1,554,355	1.36
33   Curriculum	296,498	0.32	1,457,548	1.41	1,426,446	1.25
34   Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>11,916,784</b>	<b>12.89</b>	<b>13,706,857</b>	<b>13.29</b>	<b>15,733,802</b>	<b>13.79</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	1,412,169	1.53	1,562,000	1.52	1,387,000	1.22
44   Operation	1,593,019	1.72	1,669,212	1.62	1,940,866	1.70
49   Transfers	-218,342	-0.24	-191,689	-0.19	-218,405	-0.19
52   Operation	1,318,029	1.43	1,535,563	1.49	1,444,316	1.27
53   Maintnce	359,407	0.39	360,321	0.35	364,068	0.32
56   Insurance	51,830	0.06	50,000	0.05	50,000	0.04
59   Transfers	-170,377	-0.18	-159,341	-0.15	-159,477	-0.14
62   Grnd Mnt	584,472	0.63	657,102	0.64	719,415	0.63
63   Oper Bldg	2,764,422	2.99	3,000,264	2.91	3,131,233	2.75
64   Maintnce	1,449,866	1.57	1,478,861	1.43	1,717,607	1.51
65   Utilities	1,472,591	1.59	1,537,450	1.49	1,607,450	1.41
67   Bldg Secu	315,891	0.34	324,491	0.31	443,881	0.39
68   Insurance	512,966	0.55	549,642	0.53	580,002	0.51
72   Info Sys	1,219,893	1.32	1,209,894	1.17	1,314,616	1.15
73   Printing	0	0.00	0	0.00	0	0.00
74   Warehouse	174,086	0.19	178,741	0.17	180,818	0.16
75   Mtr Pool	80,151	0.09	83,069	0.08	110,209	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	759,153	0.67
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>13,713,930</b>	<b>14.83</b>	<b>14,573,582</b>	<b>14.14</b>	<b>15,372,752</b>	<b>13.48</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	5,805,303	6.28	6,022,583	5.84	6,607,939	5.79
<b>TOTAL UNIT ADMINISTRATION</b>	<b>5,805,303</b>	<b>6.28</b>	<b>6,022,583</b>	<b>5.84</b>	<b>6,607,939</b>	<b>5.79</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	292,470	0.32	392,679	0.38	423,678	0.37
12   Supt Off	737,375	0.80	880,569	0.85	858,261	0.75
13   Busns Off	949,124	1.03	1,063,481	1.03	1,041,741	0.91
14   HR	767,357	0.83	791,932	0.77	846,166	0.74
15   Pblc Rltn	178,994	0.19	165,763	0.16	128,833	0.11
21   Supv Inst	2,411,249	2.61	2,490,978	2.42	2,452,495	2.15
41   Supervisn	233,168	0.25	233,358	0.23	246,692	0.22
51   Supervisn	346,833	0.38	298,863	0.29	257,250	0.23
61   Supv Bldg	356,387	0.39	501,786	0.49	534,509	0.47
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>6,272,957</b>	<b>6.78</b>	<b>6,819,409</b>	<b>6.61</b>	<b>6,789,625</b>	<b>5.95</b>
<b>TOTAL EXPENDITURES</b>	<b>92,482,379</b>	<b>100.00</b>	<b>103,101,483</b>	<b>100.00</b>	<b>114,058,636</b>	<b>100.00</b>



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	47.38	5,934,462
Spring 2019	6,456,547	2,643	6,453,904	52.62	3,396,044
<b>1100 TOTAL LOCAL TAXES:</b>					<b>9,330,506</b>

**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
<b>1500 TIMBER EXCISE TAXES:</b>					<b>2,643</b>

- 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.

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
<b>TEACHING ACTIVITIES</b>				
27   Teaching	468.401	81.35	116.919	32.22
28   Extracurricular	1.550	0.27	2.740	0.76
TOTAL TEACHING ACTIVITES	469.951	81.62	119.659	32.97
<b>TEACHING SUPPORT</b>				
22   Learning Resources	10.000	1.74	3.516	0.97
24   Guidance and Counseling	21.260	3.69	16.601	4.57
25   Pupil Management and Safety	0.000	0.00	9.816	2.70
26   Health/Related Services	29.000	5.04	0.367	0.10
31   InstProDev	9.859	1.71	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	71.119	12.35	41.346	11.39
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	29.265	8.06
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	11.91
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	2.66
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	36.14
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	25.000	4.34	29.676	8.18
TOTAL UNIT ADMINISTRATION	25.000	4.34	29.676	8.18
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	2.000	0.35	1.000	0.28
13   Business Office	0.000	0.00	8.000	2.20

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	1.34	14.726	4.06
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	1.69	41.069	11.32
<b>TOTAL FTE STAFF</b>	<b>575.812</b>	<b>100.00</b>	<b>362.886</b>	<b>100.00</b>

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
<b>REVENUES</b>			
100   General Student Body	139,669	174,170	173,425
200   Athletics	302,002	289,857	310,088
300   Classes	11,796	12,000	13,200
400   Clubs	436,458	515,861	744,366
600   Private Moneys	79,309	53,100	52,750
<b>A. TOTAL REVENUES</b>	<b>969,234</b>	<b>1,044,988</b>	<b>1,293,829</b>
<b>EXPENDITURES</b>			
100   General Student Body	67,764	149,989	159,385
200   Athletics	291,741	278,831	322,408
300   Classes	13,412	7,500	11,700
400   Clubs	482,384	638,367	834,729
600   Private Moneys	106,418	51,050	62,200
<b>B. TOTAL EXPENDITURES</b>	<b>961,720</b>	<b>1,125,737</b>	<b>1,390,422</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>7,514</b>	<b>-80,749</b>	<b>-96,593</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>520,709</b>	<b>600,000</b>	<b>650,000</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	528,223	519,251	553,407
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
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>528,223</b>	<b>519,251</b>	<b>553,407</b>

Wenatchee School District No.246

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.



Wenatchee School District No.246

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,386,316</b>	<b>5,412,000</b>	<b>5,603,680</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>5,416,313</b>	<b>5,519,563</b>	<b>5,625,538</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-29,997</b>	<b>-107,563</b>	<b>-21,858</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,487,845</b>	<b>2,450,000</b>	<b>2,402,360</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,457,848	2,342,437	2,206,822
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	173,680

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	0
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
<b>LOCAL TAXES</b>			
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>5,372,161</b>	<b>5,402,000</b>	<b>5,575,680</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	14,155	10,000	28,000
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>14,155</b>	<b>10,000</b>	<b>28,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,386,316</b>	<b>5,412,000</b>	<b>5,603,680</b>



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
<b>1100 TOTAL LOCAL TAXES:</b>					<b>5,571,401</b>

**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
<b>1500 TIMBER EXCISE TAXES:</b>					<b>2,279</b>

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
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>14,794,498</b>	<b>5,660,648</b>	<b>1,457,502</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>10,568,917</b>	<b>7,603,147</b>	<b>4,687,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>4,225,581</b>	<b>-1,942,499</b>	<b>-3,229,498</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,768,974</b>	<b>4,000,000</b>	<b>4,500,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>5,994,555</b>	<b>2,057,501</b>	<b>1,270,502</b>

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
<b>LOCAL TAXES</b>			
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
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
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>110,617</b>	<b>387,501</b>	<b>407,501</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>14,184,154</b>	<b>5,228,147</b>	<b>1,050,001</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0



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
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	49,727	45,000	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>49,727</b>	<b>45,000</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>450,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>14,794,498</b>	<b>5,660,648</b>	<b>1,457,502</b>

Wenatchee School District No.246

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

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

Wenatchee School District No.246

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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	70,000
4499   Transportation Reimbursement Depreciation	175,294	166,000	200,000
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
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>178,692</b>	<b>167,000</b>	<b>274,000</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>250,000</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>178,692</b>	<b>167,000</b>	<b>524,000</b>

Wenatchee School District No.246

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>EXPENDITURES</b>			
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
<b>D. TOTAL EXPENDITURES</b>	<b>154,091</b>	<b>447,000</b>	<b>775,218</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>24,601</b>	<b>-280,000</b>	<b>-251,218</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>252,719</b>	<b>280,000</b>	<b>251,218</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	277,320	0	0
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
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>277,320</b>	<b>0</b>	<b>0</b>

Wenatchee School District No.246

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ 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 out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.



## Wenatchee School District No.246

F-195F

## ENROLLMENT AND STAFF COUNTS

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>				
1. Kindergarten	498.00	523.00	511.00	494.00
2. Grade 1	498.00	491.00	516.00	504.00
3. Grade 2	541.00	503.00	496.00	521.00
4. Grade 3	566.00	540.00	502.00	497.00
5. Grade 4	566.00	563.00	537.00	498.00
6. Grade 5	565.00	563.00	561.00	535.00
7. Grade 6	545.00	563.00	561.00	559.00
8. Grade 7	578.00	560.00	579.00	577.00
9. Grade 8	561.00	590.00	572.00	591.00
10. Grade 9	595.00	534.00	561.00	545.00
11. Grade 10	612.00	610.00	549.00	577.00
12. Grade 11 (excluding Running Start)	483.00	543.00	541.00	485.00
13. Grade 12 (excluding Running Start)	444.00	425.00	485.00	484.00
14. SUBTOTAL	7,052.00	7,008.00	6,971.00	6,867.00
15. Running Start	240.00	240.00	240.00	240.00
16. Dropout Reengagement Enrollment	90.00	90.00	90.00	90.00
17. ALE Enrollment	290.00	292.00	291.00	286.00
18. TOTAL K-12	7,672.00	7,630.00	7,592.00	7,483.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>				
1. General Fund FTE Certificated Employees	575.812	568.000	564.000	556.000
2. General Fund FTE Classified Employees	362.886	361.000	361.000	359.500

Wenatchee School District No.246

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1000   Local Taxes	9,337,149	7,030,081	7,767,414	7,725,063
2000   Local Nontax Support	2,654,747	2,645,810	2,643,386	2,645,113
3000   State, General Purpose	70,361,810	71,211,001	71,442,598	70,290,141
4000   State, Special Purpose	19,469,905	19,630,225	19,821,659	19,671,495
5000   Federal, General Purpose	350,000	350,000	350,000	350,000
6000   Federal, Special Purpose	8,971,460	9,112,390	9,252,855	9,396,129
7000   Revenues from Other School Districts	42,000	37,000	37,000	37,000
8000   Revenues from Other Entities	60,000	65,000	65,000	65,000
9000   Other Financing Sources	0	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>111,247,071</b>	<b>110,081,507</b>	<b>111,379,912</b>	<b>110,179,941</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	62,750,109	63,022,724	63,631,494	63,761,463
10   Federal Stimulus	0	0	0	0
20   Special Education Instruction	11,286,025	11,458,542	11,594,781	11,733,622
30   Vocational Education Instruction	4,126,847	4,210,505	4,282,220	4,355,318
40   Skill Center Instruction	1,837,563	1,855,265	1,884,615	1,914,532
50 and 60   Compensatory Education Instruction	12,667,294	12,940,308	13,100,046	13,165,146
70   Other Instructional Programs	1,623,399	1,655,944	1,680,493	1,705,520
80   Community Services	774,555	772,373	774,545	776,759
90   Support Services	18,992,844	18,707,978	18,857,585	18,809,973
<b>B. TOTAL EXPENDITURES</b>	<b>114,058,636</b>	<b>114,623,639</b>	<b>115,805,779</b>	<b>116,222,333</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-3,061,565</b>	<b>-4,792,132</b>	<b>-4,675,867</b>	<b>-6,292,392</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	400,000	400,000	400,000	400,000
G.L.825 Restricted for Skill Center	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	35,000	35,000	35,000	35,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	4,565,000	803,435	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	5,000,000	5,700,000	1,711,303	-2,964,564
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>10,000,000</b>	<b>6,938,435</b>	<b>2,146,303</b>	<b>-2,529,564</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	400,000	400,000	400,000	400,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	35,000	35,000	35,000	35,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	803,435	1,711,303	-2,964,564	-9,256,956

Wenatchee School District No.246

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	5,700,000	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	6,938,435	2,146,303	-2,529,564	-8,821,956

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. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.



Wenatchee School District No.246

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>REVENUES</b>				
100   General Student Body	173,425	173,425	173,425	173,425
200   Athletics	310,088	310,088	310,088	310,088
300   Classes	13,200	13,200	13,200	13,200
400   Clubs	744,366	744,366	744,366	744,366
600   Private Moneys	52,750	52,750	52,750	52,750
<b>A. TOTAL REVENUES</b>	<b>1,293,829</b>	<b>1,293,829</b>	<b>1,293,829</b>	<b>1,293,829</b>
<b>EXPENDITURES</b>				
100   General Student Body	159,385	159,385	159,385	159,385
200   Athletics	322,408	322,408	322,408	322,408
300   Classes	11,700	11,700	11,700	11,700
400   Clubs	834,729	834,729	834,729	834,729
600   Private Moneys	62,200	62,200	62,200	62,200
<b>B. TOTAL EXPENDITURES</b>	<b>1,390,422</b>	<b>1,390,422</b>	<b>1,390,422</b>	<b>1,390,422</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-96,593</b>	<b>-96,593</b>	<b>-96,593</b>	<b>-96,593</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	650,000	553,407	456,814	360,221
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>650,000</b>	<b>553,407</b>	<b>456,814</b>	<b>360,221</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	553,407	456,814	360,221	263,628
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0



Wenatchee School District No.246

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D)	553,407	456,814	360,221	263,628

Wenatchee School District No.246

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	5,575,680	5,682,700	5,782,700	5,892,700
2000   Local Nontax Support	28,000	10,000	10,000	10,000
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,603,680	5,692,700	5,792,700	5,902,700
EXPENDITURES				
Matured Bond Expenditures	2,330,000	2,535,000	2,750,000	3,000,000
Interest on Bonds	3,245,538	3,149,063	3,031,863	2,892,113
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	50,000	50,000	50,000	50,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	5,625,538	5,734,063	5,831,863	5,942,113
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-21,858	-41,363	-39,163	-39,413
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,402,360	2,380,502	2,339,140	2,299,977
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,402,360	2,380,502	2,339,140	2,299,977
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,206,822	2,339,140	2,299,977	2,260,565
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	173,680	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,380,502	2,339,139	2,299,977	2,260,564

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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Wenatchee School District No.246

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	407,501	157,500	327,500	427,500
3000   State, General Purpose	0	0	0	0
4000   State, Special Purpose	1,050,001	0	0	10,000,000
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	0	20,400,000	20,400,000	80,500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,457,502	20,557,500	20,727,500	90,927,500
EXPENDITURES				
10   Sites	812,000	500,000	500,000	500,000
20   Buildings	2,265,000	5,000,000	15,000,000	90,000,000
30   Equipment	1,610,000	500,000	4,500,000	1,500,000
40   Energy	0	0	0	0
50   Sales and Lease Expenditures	0	0	0	0
60   Bond Issuance Expenditures	0	50,000	50,000	50,000
90   Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	4,687,000	6,050,000	20,050,000	92,050,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-3,229,498	14,507,500	677,500	-1,122,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	11,978,002	15,355,502
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	3,563,000	1,145,502	3,000,000	500,000
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	937,000	125,000	800,000	600,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,500,000	1,270,502	15,778,002	16,455,502
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	11,978,002	15,355,502	4,833,002
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	1,145,502	300,000	500,000	10,000,000
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	125,000	800,000	600,000	500,000
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,270,502	15,778,002	16,455,502	15,333,002



Wenatchee School District No.246

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
----------------------	-----------------------	-----------------------	-----------------------

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.

Wenatchee School District No.246

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100   Local Property Tax	0	0	0	0
1300   Sale of Tax Title Property	0	0	0	0
1400   Local in lieu of Taxes	0	0	0	0
1500   Timber Excise Tax	0	0	0	0
1600   County-Administered Forests	0	0	0	0
1900   Other Local Taxes	0	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300   Investment Earnings	4,000	2,000	1,000	1,000
2500   Gifts and Donations	0	0	0	0
2600   Fines and Damages	0	0	0	0
2700   Rentals and Leases	0	0	0	0
2800   Insurance Recoveries	0	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0	0
3600   State Forests	0	0	0	0
4100   Special Purpose-Unassigned	0	0	0	0
4300   Other State Agencies-Unassigned	70,000	0	0	0
4499   Transportation Reimbursement Depreciation	200,000	191,000	195,000	232,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0	0
5400   Federal in lieu of Taxes	0	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0	0
6200   Direct Special Purpose Grants	0	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100   Governmental Entities	0	0	0	0
8500   NonFederal ESD	0	0	0	0
9100   Sale of Bonds	0	0	0	0
9300   Sale of Equipment	0	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	250,000	250,000	250,000	250,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	524,000	443,000	446,000	483,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	775,218	400,000	435,000	390,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	775,218	400,000	435,000	390,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-251,218	43,000	11,000	93,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	251,218	0	43,000	54,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	251,218	0	43,000	54,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	43,000	54,000	147,000
G.L.830 Restricted for Debt Service	0	0	0	0

Wenatchee School District No.246

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I)	0	43,000	54,000	147,000

1/ Includes interest portion of purchase contracts.

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

3/ 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 out resources to the DSF.



# Wenatchee School District

## 2018-19 FY Preliminary Budget

Date: August 14, 2018

Prepared by:

Larry Mayfield  
Executive Director Business & Finance/CFO





# Wenatchee School District

## 2018-19 FY Budget

- District Funds
  - General Fund
  - Associated Student Body (ASB) Fund
  - Debt Service Fund
  - Capital Projects Fund
  - Transportation Vehicle Fund



# Wenatchee School District

## 2018-19 FY Budget

- General Fund- Account for all financial resources except those required to be accounted for in another fund.
- Associated Student Body Fund- For Cultural (non-curricular), Athletic, Recreational, or Social benefit of the students (CARS).
- Debt Service Fund- For the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the redemption of outstanding bonds and notes, as well as other noncurrent long-term liabilities.
- Capital Projects Fund- For the financial resources to be used for the acquisition or construction of major capital facilities.
- Transportation Vehicle Fund- For the purchase and major repair of pupil transportation equipment (buses).



# Wenatchee School District

## 2018-19 FY Preliminary Budget Summary

	GENERAL FUND	ASB FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSP VEHICLE FUND
Plus: Revenues	111,247,071	1,293,829	5,603,680	1,457,502	524,000
Less: Expenditures	114,058,636	1,390,422	5,625,538	4,687,000	775,218
Transfer Out to TVF	250,000				
Excess Revenue(Exp)	(3,061,565)	(96,593)	(21,858)	(3,229,498)	(251,218)
Beginning Fund Balance	\$10,000,000	\$650,000	\$2,402,360	\$4,500,000	\$251,218
Ending Fund Balance	\$6,938,435	\$553,407	\$2,380,502	\$1,270,502	\$0
<i>2019 Excess Levies Amounts</i>	<i>\$6,456,547</i>		<i>\$5,734,000</i>		

## 2018-19 FY Budget

- ▣ General Fund – Key Factors that Drive Budget

### Enrollment

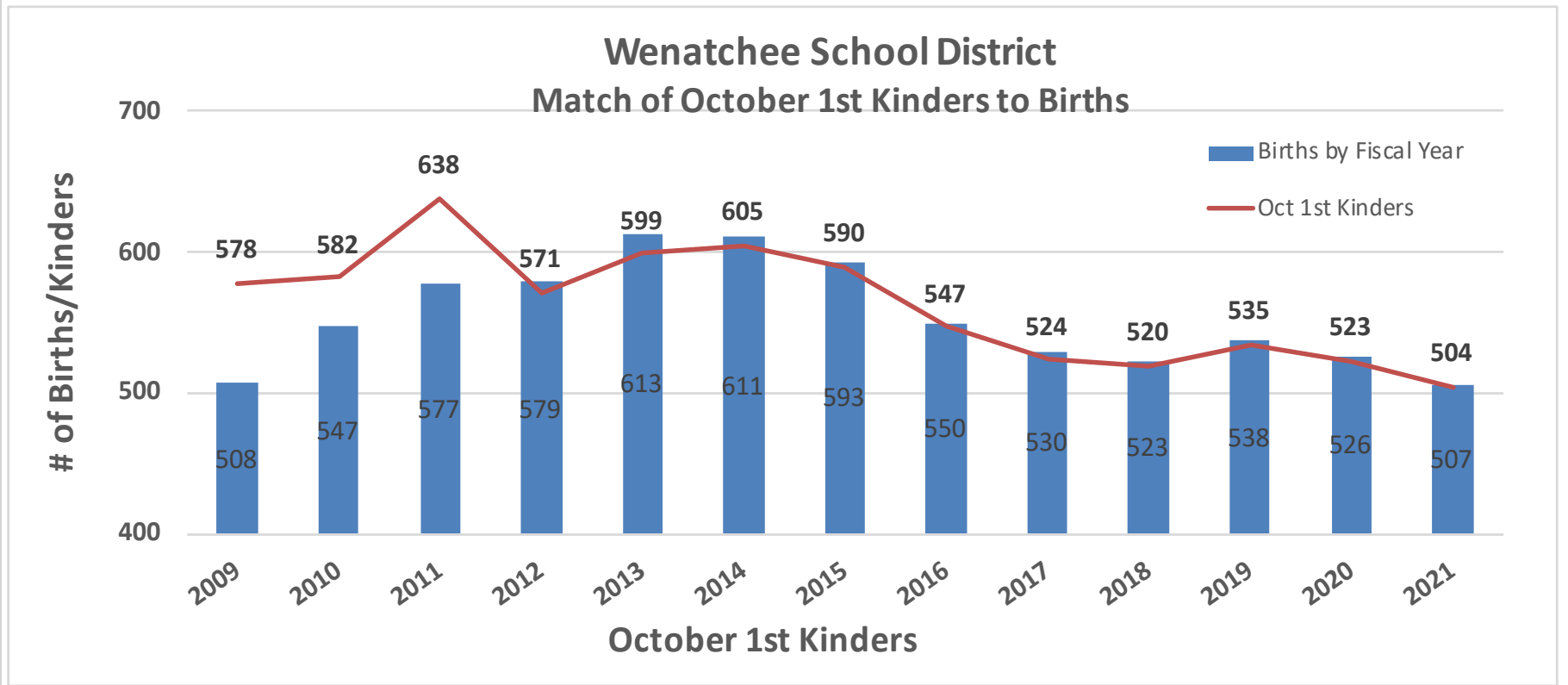


### Staffing



# Wenatchee School District

## 2018-19 FY General Fund Budget



Fiscal Year	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Births *</b>	508	547	577	579	613	611	593	550	530	523	538	526	507
<b>Oct 1st</b>	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Kinders</b>	578	582	638	571	599	605	590	547	524	520	535	523	504

\*DOH Natality Table A7. County/City of Residence for Wentatchee

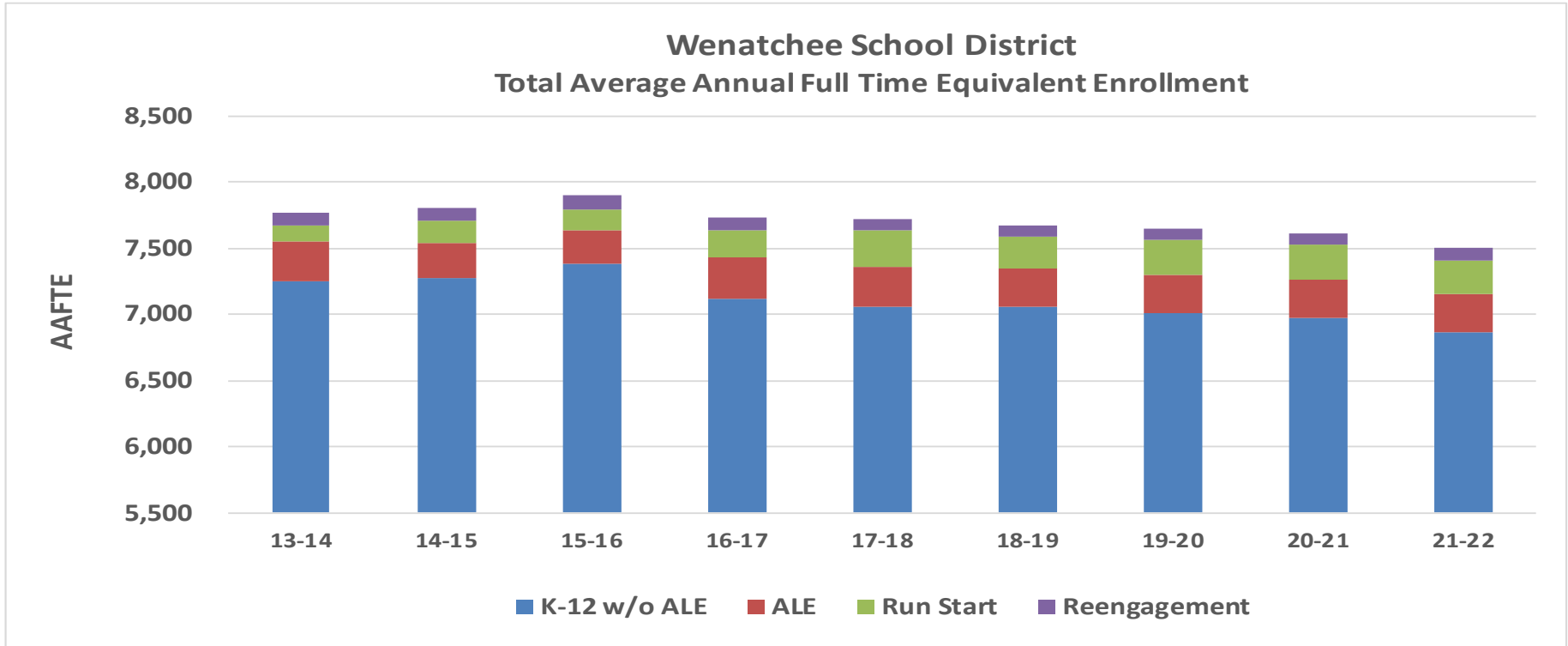
Estimated at approx. 99.43% of Births  
8/14/18 BD Packet





# Wenatchee School District

## 2018-19 FY General Fund Budget



	13-14	14-15	15-16	16-17	17-18	Projections			
	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
<b>K-12 w/o ALE</b>	7,245	7,277	7,383	7,119	7,062	7,052	7,008	6,972	6,867
<b>ALE</b>	301	259	253	313	301	290	292	291	286
<b>Run Start</b>	126	169	155	204	269	240	263	261	258
<b>Reengagement</b>	92	96	109	95	86	90	90	90	90
<b>Total AAFTE</b>	<b>7,764</b>	<b>7,800</b>	<b>7,901</b>	<b>7,731</b>	<b>7,718</b>	<b>7,672</b>	<b>7,653</b>	<b>7,614</b>	<b>7,501</b>



# Wenatchee School District

## 2018-19 FY General Fund Budget Funding

- New salary allocations for certificated instructional, certificated administrative, and classified.
- New salary allocations increased 1.9% IPD
- 1.06 Temporary Regionalization increases new salary allocations for 18-19 and 19-20, then declines 1% per year there after.
- Retirement Rate Incr. - Cert .16%, Class. .07%
- Health Insurance Allocation Incr. \$23.97/mo.
- K-3 Class Size Funding Compliance has been delayed to 2019-20.



# Wenatchee School District

## 2018-19 FY General Fund Budget Funding

- Basic Education Allocation (BEA) & Career & Technical Education (CTE) Material, Supplies & Operating Cost (MSOC) increased by 1.9% IPD
- 2019 Levy lowered to \$1.50/\$1,000 AV. Levy plus Local Effort Assistance (LEA) will equal state set “LEA per student” of \$1,500.
- LAP overall increased \$969k. Poverty Rate increased from 55.23% in 17-18 to 58.40% in 18-19.
- Title I Funding decreased (\$3,070) or 0.21%, Title II increased \$6,069 or 2.6%
- Title I Migrant increased \$135,325 or 18.1%
- Individuals with Disability Educational Act (IDEA) Federal SpEd increased approx. \$27,301 or 1.84%



# Wenatchee School District

## 2018-19 FY Preliminary General Fund Budget

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Revenues</b>					
Levy	\$12,356,742	\$9,337,149	\$7,030,081	\$7,767,414	\$7,725,063
Local Nontax	\$2,455,012	\$2,654,747	\$2,645,810	\$2,643,386	\$2,645,113
State, General Purpose	\$59,953,230	\$70,361,810	\$71,211,001	\$71,442,598	\$70,290,141
State Special Purpose	\$16,126,612	\$19,469,905	\$19,630,225	\$19,821,659	\$19,671,495
Federal	\$8,880,265	\$9,321,460	\$9,462,390	\$9,602,855	\$9,746,129
Other Districts & Entities	\$103,500	\$102,000	\$102,000	\$102,000	\$102,000
<b>Revenue Total</b>	<b>\$99,875,361</b>	<b>\$111,247,071</b>	<b>\$110,081,507</b>	<b>\$111,379,912</b>	<b>\$110,179,941</b>
<b>Expenditures</b>					
Regular Instruction	\$56,474,414	\$62,750,109	\$63,022,724	\$63,631,494	\$63,761,463
Special Ed	\$10,188,337	\$11,286,025	\$11,458,542	\$11,594,781	\$11,733,622
CTE	\$3,546,550	\$4,126,847	\$4,210,505	\$4,282,220	\$4,355,318
Skill Center	\$1,718,297	\$1,837,563	\$1,855,265	\$1,884,615	\$1,914,532
Comp Ed	\$10,902,338	\$12,667,294	\$12,940,308	\$13,100,046	\$13,165,146
Other Instruction	\$1,318,877	\$1,623,399	\$1,655,944	\$1,680,493	\$1,705,520
Community Services	\$743,190	\$774,555	\$772,373	\$774,545	\$776,759
District Support, Trans, Food Srv	\$18,209,480	\$18,992,844	\$18,707,978	\$18,857,585	\$18,809,973
	<b>\$103,101,483</b>	<b>\$114,058,636</b>	<b>\$114,623,639</b>	<b>\$115,805,779</b>	<b>\$116,222,333</b>
Transfers to Transp Vehicle Fund	\$0	\$250,000	\$250,000	\$250,000	\$250,000
Excess Revenues (Expend. & Trnsfrs)	<b>(\$3,226,122)</b>	<b>(\$3,061,565)</b>	<b>(\$4,792,132)</b>	<b>(\$4,675,867)</b>	<b>(\$6,292,392)</b>
Budgeted Beginning Fund Balance	\$11,000,000	\$10,000,000	\$6,938,435	\$2,146,303	<b>(\$2,529,564)</b>
Budgeted Ending Fund Balance	\$7,773,878	\$6,938,435	\$2,146,303	<b>(\$2,529,564)</b>	<b>(\$8,821,956)</b>



# Wenatchee School District

## 2018-19 FY General Fund Budget Staffing

### Staffing Changes by Year

	17-18	18-19	19-20	20-21	21-22
<b>Certificated</b>	570.560	575.812	568.000	564.000	556.000
<b>Classified</b>	350.019	362.886	361.000	361.000	359.500



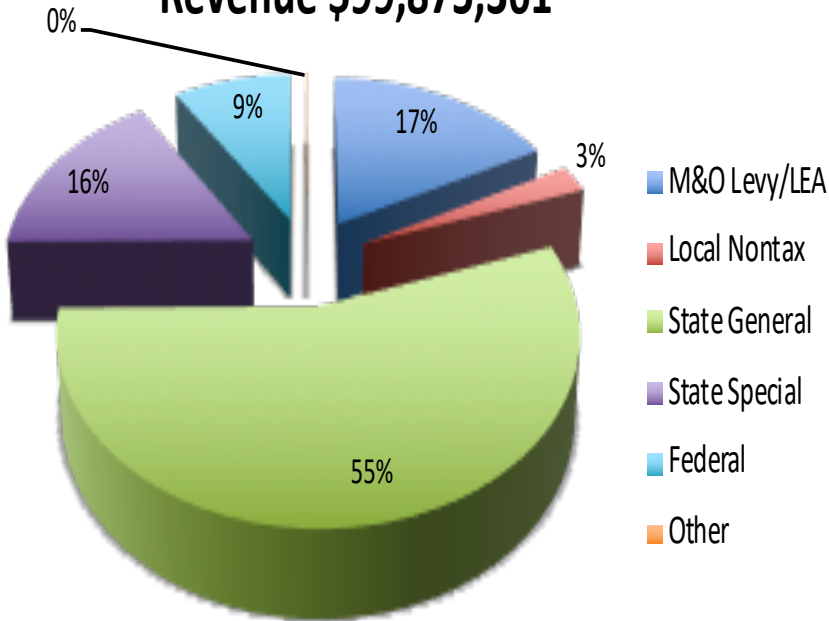


# Wenatchee School District

## 2018-19 FY General Fund Budget

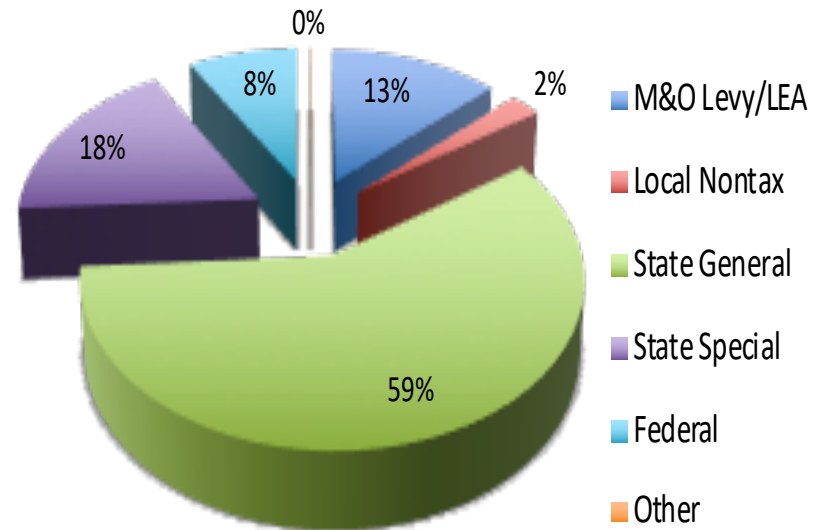
17-18 Budget

**Revenue \$99,875,361**



18-19 Budget

**Revenue \$111,247,071**





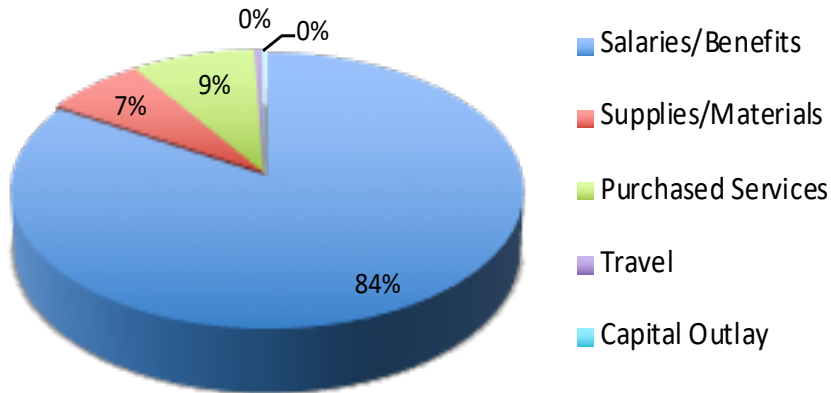
# Wenatchee School District

## 2018-19 FY General Fund Budget

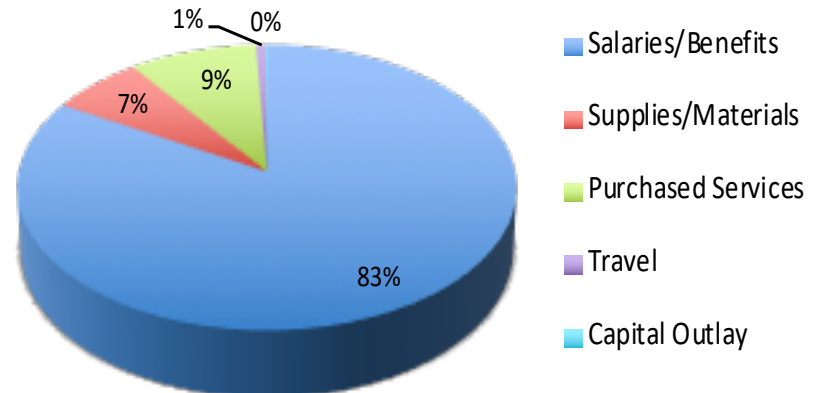
17-18 Budget

18-19 Budget

**17-18**  
**Expenditures \$103,101,483**



**18-19**  
**Expenditures \$114,058,636**





# Wenatchee School District

## 2018-19 FY General Fund Ending Fund Balance

821	Restricted for Carryover of Restricted Revenue	\$400,000	Learning Assistance Program (LAP), Career & Technical Education (CTE), Building Budget Carryovers
840	Inventory-Nonspendable	35,000	Food Inventory
890	Unassigned	803,435	
891	Unassigned Minimum Fund Balance Policy	5,700,000	Minimum 5% of Prior Year Expenditures. Policy 6022
	Total Ending Fund Balance	\$6,938,435	6.08% of Expenditures



# Wenatchee School District

## 2018-19 FY ASB Fund Budget

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>Revenues</b>					
General	\$174,170	\$173,425	\$173,425	\$173,425	\$173,425
Athletics	\$289,857	\$310,088	\$310,088	\$310,088	\$310,088
Classes	\$12,000	\$13,200	\$13,200	\$13,200	\$13,200
Clubs	\$515,861	\$744,366	\$744,366	\$744,366	\$744,366
Private Mones	\$53,100	\$52,750	\$52,750	\$52,750	\$52,750
	<u>\$1,044,988</u>	<u>\$1,293,829</u>	<u>\$1,293,829</u>	<u>\$1,293,829</u>	<u>\$1,293,829</u>
<b>Expenditures</b>					
General	\$149,989	\$159,385	\$159,385	\$159,385	\$159,385
Athletics	\$278,831	\$322,408	\$322,408	\$322,408	\$322,408
Classes	\$7,500	\$11,700	\$11,700	\$11,700	\$11,700
Clubs	\$638,367	\$834,729	\$834,729	\$834,729	\$834,729
Private Mones	\$51,050	\$62,200	\$62,200	\$62,200	\$62,200
	<u>\$1,125,737</u>	<u>\$1,390,422</u>	<u>\$1,390,422</u>	<u>\$1,390,422</u>	<u>\$1,390,422</u>
Beginning Fund Balanc	\$600,000	\$650,000	\$553,407	\$456,814	\$360,221
Ending Fund Balance	\$519,251	\$553,407	\$456,814	\$360,221	\$263,628



# Wenatchee School District

## 2018-19 FY Debt Service Fund Budget

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Revenues</b>					
Local Taxes	\$5,402,000	\$5,575,680	\$5,682,700	\$5,782,700	\$5,892,700
Local Nontax	\$10,000	\$28,000	\$10,000	\$10,000	\$10,000
	<u>\$5,412,000</u>	<u>\$5,603,680</u>	<u>\$5,692,700</u>	<u>\$5,792,700</u>	<u>\$5,902,700</u>
<b>Expenditures</b>					
Principal on Bonds	\$2,135,000	\$2,330,000	\$2,535,000	\$2,750,000	\$3,000,000
Interest on Bonds	\$3,334,563	\$3,245,538	\$3,149,063	\$3,031,863	\$2,892,113
Bond Transfer Fees	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	<u>\$5,519,563</u>	<u>\$5,625,538</u>	<u>\$5,734,063</u>	<u>\$5,831,863</u>	<u>\$5,942,113</u>
Beginning Fund Balance	\$2,450,000	\$2,402,360	\$2,380,502	\$2,339,139	\$2,299,976
Ending Fund Balance	\$2,342,437	\$2,380,502	\$2,339,139	\$2,299,976	\$2,260,563

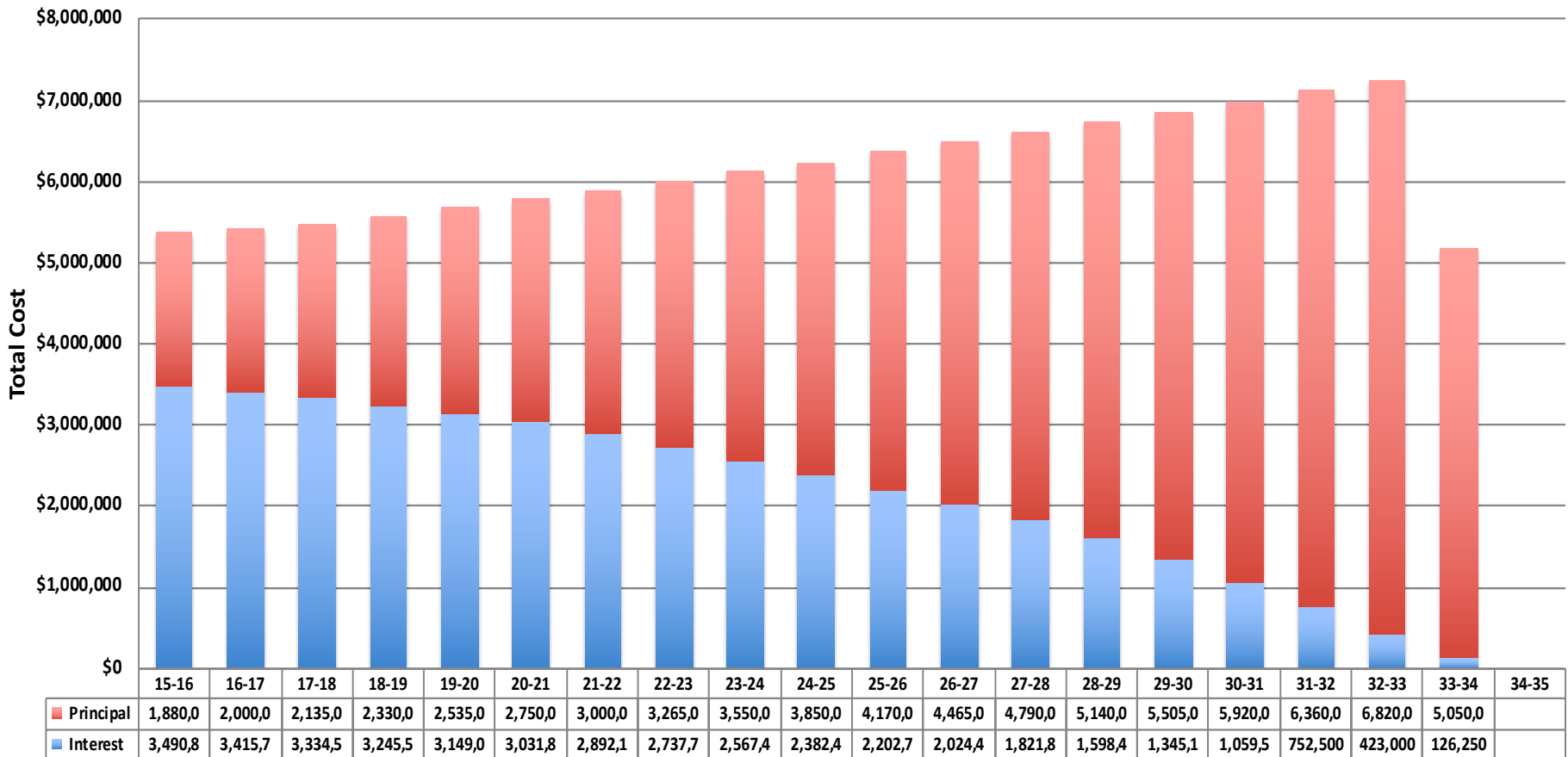




# Wenatchee School District

## 2018-19 FY Debt Service Fund Budget

**Bond Debt Service by Fiscal Year**





# Wenatchee School District

## 2018-19 FY Capital Projects Fund Budget

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Revenues</b>					
Local Nontax	\$387,501	\$407,501	\$157,500	\$327,500	\$427,500
State, Special Purpose	\$5,228,147	\$1,050,001	\$0	\$0	\$10,000,000
Revenues from Other Entities	\$45,000	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$20,400,000	\$20,400,000	\$80,500,000
	<u>\$5,660,648</u>	<u>\$1,457,502</u>	<u>\$20,557,500</u>	<u>\$20,727,500</u>	<u>\$90,927,500</u>
<b>Expenditures</b>					
Sites	\$875,000	\$812,000	\$500,000	\$500,000	\$500,000
Buildings	\$3,440,000	\$2,265,000	\$5,000,000	\$15,000,000	\$90,000,000
Equipment	\$3,213,147	\$1,610,000	\$500,000	\$4,500,000	\$1,500,000
Energy	\$75,000	\$0	\$0	\$0	\$0
Bond Issuance Expenditures	\$0	\$0	\$50,000	\$50,000	\$50,000
	<u>\$7,603,147</u>	<u>\$4,687,000</u>	<u>\$6,050,000</u>	<u>\$20,050,000</u>	<u>\$92,050,000</u>
Excess Revenues (Expenditures)	<b>(\$1,942,499)</b>	<b>(\$3,229,498)</b>	\$14,507,500	\$677,500	<b>(\$1,122,500)</b>
Beginning Fund Balance	\$4,000,000	\$4,500,000	\$1,270,502	\$15,778,002	\$16,455,502
Ending Fund Balance	\$2,057,501	\$1,270,502	\$15,778,002	\$16,455,502	\$15,333,002



# Wenatchee School District

## 2018-19 FY Capital Projects Fund Budget

	Project Descriptions			
	2018-19			
		(10)	(20)	(30)
	Totals	Sites	Buildings	Equipment
Capital Improvement Plan (CIP) Mgmt/ Phase2/ Long Range Planning	\$300,000	\$0	\$300,000	\$0
Columbia Elementary	\$100,000	\$100,000	\$0	\$0
Healthy Schools Grant	\$50,000	\$25,000	\$0	\$25,000
Lewis & Clark Elementary	\$50,000	\$50,000	\$0	\$0
Lincoln Elementary	\$100,000	\$25,000	\$75,000	\$0
Property	\$537,000	\$537,000	\$0	\$0
Rec Park	\$100,000	\$50,000	\$0	\$50,000
State Match Projects	\$3,000,000	\$0	\$1,500,000	\$1,500,000
Washington Elementary	\$100,000	\$25,000	\$75,000	\$0
Westside High School	\$250,000	\$0	\$240,000	\$10,000
Wenatchee Valley Technical Skills Center (WVTSC) Major Works	\$100,000	\$0	\$75,000	\$25,000
<b>Total CPF</b>	<b>\$4,687,000</b>	<b>\$812,000</b>	<b>\$2,265,000</b>	<b>\$1,610,000</b>



# Wenatchee School District

## 2018-19 FY Transportation Vehicle Fund Budget

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Revenues</b>					
Investment Earnings	\$1,000	\$4,000	\$2,000	\$1,000	\$1,000
Other State Agencies	\$0	\$70,000	\$0	\$0	\$0
Transp. Reimbursement Depr.	\$166,000	\$200,000	\$191,000	\$195,000	\$232,000
	<u>\$167,000</u>	<u>\$274,000</u>	<u>\$193,000</u>	<u>\$196,000</u>	<u>\$233,000</u>
Transfer In from General Fund		\$250,000	\$250,000	\$250,000	\$250,000
<b>Expenditures</b>					
Purchase of Buses	<u>\$447,000</u>	<u>\$775,218</u>	<u>\$400,000</u>	<u>\$435,000</u>	<u>\$390,000</u>
Excess Revenues (Expenditures)	<u>(\$280,000)</u>	<u>(\$251,218)</u>	<u>\$43,000</u>	<u>\$11,000</u>	<u>\$93,000</u>
Beginning Fund Balance	\$280,000	\$251,218	\$0	\$43,000	\$54,000
Ending Fund Balance	\$0	\$0	\$43,000	\$54,000	\$147,000



# Wenatchee School District

## 2018-19 FY Transportation Vehicle Fund Budget

	<b>Estmt</b>		<b>Budget</b>					
	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>
<b>Miscellaneous Revenues</b>	\$ 4,000	\$ 4,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 2,940	\$ 4,888	\$ 5,035
<b>Depreciation (OSPI Model)</b>	192,784	270,000	191,000	195,000	232,000	241,000	240,000	241,000
<b>Total Resources w/o G.F.</b>	196,784	274,000	193,000	196,000	233,000	243,940	244,888	246,035
<b>Transfers in from G.F.</b>	100,000	250,000	250,000	250,000	250,000	105,000	185,000	220,000
<b>Total Resources w/ G.F.</b>	296,784	524,000	443,000	446,000	483,000	348,940	429,888	466,035
<b>Repower Buses</b>	49,921	0	0	0	0	0	0	0
<b>Purchase Buses</b>	275,996	775,218	400,000	435,000	390,000	333,000	425,000	458,000
<b>Total Use of Resources</b>	325,917	775,218	400,000	435,000	390,000	333,000	425,000	458,000
<b>Beginning Fund Balance</b>	277,320	251,218	-	43,000	54,000	147,000	162,940	167,828
<b>Ending Fund Balance</b>	\$248,187	\$ -	\$ 43,000	\$ 54,000	\$ 147,000	\$ 162,940	\$ 167,828	\$ 175,863
<b># of Buses Purchased</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
	<b>D84D</b>	<b>C77D</b>	<b>D84D</b>	<b>D84D</b>	<b>C77D</b>	<b>C77D</b>	<b>C77D</b>	<b>D84D</b>
		<b>1</b>	<b>1/1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>Projections based on</b>		<b>C60DL</b>	<b>C77D/C60DL</b>	<b>C77D</b>	<b>C60DL</b>	<b>A34GL</b>	<b>C60DL</b>	<b>C77D</b>

2% Increase in cost of buses per year is a reasonable estimate.

Depreciation model remains unchanged.

Replace 3 buses per year in a typical year.



# Wenatchee School District

## 2018-19 FY Budget

Questions, Comments, Discussion

