

**SHELTON SCHOOL DISTRICT NO. 309  
SHELTON, WASHINGTON**

**Resolution No. 20-07**

**ADOPTION OF 2020-21 BUDGET**

A RESOLUTION of the Board of Directors of Shelton School District No. 309, Mason County, Washington, fixing and determining fund appropriations; adopting the 2020-21 budget, the four year budget plan summary and the four year enrollment projection; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SHELTON SCHOOL DISTRICT NO. 309, MASON COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Shelton School District No. 309, Mason 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 2020-21 fiscal year and published electronic notice of the same on its website. The 2020-21 budget includes, among other things, a complete financial plan of the District for the ensuing 2020-21 fiscal year and a summary of the four year budget plan that includes a four year enrollment project.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2020-21 budget on or before August 31, 2020. Prior to adoption of the 2020-21 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2020-21 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 25, 2020, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2020-21 budget.

Section 2. Fixing and Determining Fund Appropriations: Adoption of 2020-21 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 2020-21 budget, as follows:

General Fund	\$65,441,016
Capital Projects Fund	\$11,000,000
Transportation Vehicle Fund	\$250,000
Debt Service Fund	\$5,952,038
Associated Student Body Fund	\$651,469

(b) The Board hereby adopts the 2020-21 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 Finance 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 Shelton School District No. 309, Mason County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 25<sup>th</sup> day of August, 2020, the following Directors being present and voting in favor of the resolution.

SHELTON SCHOOL DISTRICT NO. 309  
BOARD OF DIRECTORS

\_\_\_\_\_  
President and Director

\_\_\_\_\_  
Vice-President and Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

ATTEST:

\_\_\_\_\_  
Secretary to the Board

Shelton School District No.309

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	67,428,771	719,726	6,030,089	6,177,062	150,122
Total Appropriation (Expenditures)	65,441,016	651,469	5,952,038	11,000,000	250,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,987,755	68,257	78,051	-4,822,938	-99,878
Beginning Total Fund Balance	2,500,000	372,439	2,425,302	7,287,360	256,104
Ending Total Fund Balance	4,487,755	440,696	2,503,353	2,464,422	156,226
<b>SECTION B: EXCESS LEVIES FOR 2021 COLLECTION</b>					
Excess levies approved by voters for 2021 collection	5,500,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	89,602	0	0	0	0
Net excess levy amount for 2021 collection after rollback	5,410,398	XXXX	6,125,000	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.

Shelton School District No.309

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	4,400.16		4,190.00		4,240.00	
FTE Certificated Employees	323.020		335.967		337.254	
FTE Classified Employees	232.295		222.703		192.568	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	64,835,503		66,100,200		67,428,771	
Total Expenditures	66,280,622		66,019,682		65,441,016	
Total Beginning Fund Balance	4,190,390		4,750,000		2,500,000	
Total Ending Fund Balance	2,568,534		4,778,861		4,487,755	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	32,817,495	49.51	31,303,329	47.42	28,864,478	44.11
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	9,074,715	13.69	9,200,846	13.94	9,627,102	14.71
Vocational Instruction	3,468,465	5.23	4,950,636	7.50	5,501,984	8.41
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	6,346,547	9.58	6,812,851	10.32	7,103,296	10.85
Other Instructional Programs	907,993	1.37	397,235	0.60	336,402	0.51
Community Services	690,479	1.04	239,309	0.36	166,941	0.26
Support Services	12,974,927	19.58	13,115,476	19.87	13,840,813	21.15
Total - Program Groups	66,280,622	100.00	66,019,682	100.00	65,441,016	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	38,825,364	58.58	39,595,020	59.97	39,686,179	60.64
Teaching Support	8,409,261	12.69	7,379,293	11.18	6,578,757	10.05
Other Supportive Activities	11,001,177	16.60	10,794,295	16.35	11,553,827	17.66
Building Administration	3,747,409	5.65	3,777,002	5.72	3,633,289	5.55
Central Administration	4,174,685	6.30	4,474,072	6.78	3,988,964	6.10
Total - Activity Groups	66,280,622	100.00	66,019,682	100.00	65,441,016	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	26,166,602	39.48	27,654,370	41.89	28,012,882	42.81
Classified Salaries	12,990,174	19.60	12,396,117	18.78	11,430,015	17.47

Shelton School District No.309

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	15,920,922	24.02	17,031,602	25.80	16,269,187	24.86
Supplies, Instructional Resources and Noncapitalized Items	4,082,358	6.16	4,084,716	6.19	4,926,435	7.53
Purchased Services	6,757,704	10.20	4,683,304	7.09	4,600,438	7.03
Travel	259,507	0.39	145,573	0.22	143,059	0.22
Capital Outlay	103,355	0.16	24,000	0.04	59,000	0.09
Total - Objects	66,280,622	100.00	66,019,682	100.00	65,441,016	100.00

Shelton School District No.309

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	304.05	275.00	300.00
2. Grade 1	284.30	280.00	285.00
3. Grade 2	283.95	277.00	306.00
4. Grade 3	309.30	273.00	281.00
5. Grade 4	308.16	282.00	288.00
6. Grade 5	280.00	283.00	285.00
7. Grade 6	274.22	255.00	275.00
8. Grade 7	323.58	259.00	265.00
9. Grade 8	323.00	323.00	265.00
10. Grade 9	450.14	435.00	410.00
11. Grade 10	409.07	405.00	400.00
12. Grade 11 (excluding Running Start)	332.34	370.00	390.00
13. Grade 12 (excluding Running Start)	330.45	313.00	295.00
14. SUBTOTAL	4,212.56	4,030.00	4,045.00
15. Running Start	78.51	70.00	65.00
16. Dropout Reengagement Enrollment	53.46	45.00	50.00
17. ALE Enrollment	55.63	45.00	80.00
18. TOTAL K-12	4,400.16	4,190.00	4,240.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	323.020	335.967	337.254
2. General Fund FTE Classified Employees /4	232.295	222.703	192.568

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.

Shelton School District No.309

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	5,081,833	3,892,846	5,213,023
2000   Local Nontax Support	827,007	957,300	767,750
3000   State, General Purpose	38,814,144	39,710,915	40,218,449
4000   State, Special Purpose	13,779,750	14,394,636	14,517,511
5000   Federal, General Purpose	69,774	81,276	81,276
6000   Federal, Special Purpose	5,026,207	5,128,729	4,814,764
7000   Revenues from Other School Districts	1,234,156	1,828,998	1,756,998
8000   Revenues from Other Entities	132	99,500	53,000
9000   Other Financing Sources	2,500	6,000	6,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>64,835,503</b>	<b>66,100,200</b>	<b>67,428,771</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	32,817,495	31,303,329	28,864,478
10   Federal Stimulus	0	0	0
20   Special Education Instruction	9,074,715	9,200,846	9,627,102
30   Vocational Education Instruction	3,468,465	4,950,636	5,501,984
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	6,346,547	6,812,851	7,103,296
70   Other Instructional Programs	907,993	397,235	336,402
80   Community Services	690,479	239,309	166,941
90   Support Services	12,974,927	13,115,476	13,840,813
<b>B. TOTAL EXPENDITURES</b>	<b>66,280,622</b>	<b>66,019,682</b>	<b>65,441,016</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>176,738</b>	<b>51,657</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>-1,621,856</b>	<b>28,861</b>	<b>1,987,755</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	113,270	113,000	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	763,237	760,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		800,000	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Shelton School District No.309

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	192,714	190,000	0
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	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	2,311,815	2,887,000	2,500,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>4,190,390</b>	<b>4,750,000</b>	<b>2,500,000</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	113,344	113,000	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,448,802	760,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	775,000	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	226,489	190,000	0
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	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	779,898	2,940,861	4,487,755
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>2,568,534</b>	<b>4,778,861</b>	<b>4,487,755</b>

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



Shelton School District No.309

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.

Shelton School District No.309

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	5,052,903	3,845,346	5,152,747
1300   Sale of Tax Title Property	601	0	0
1400   Local in lieu of Taxes	1,843	0	0
1500   Timber Excise Tax	26,485	42,500	60,276
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	5,000	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>5,081,833</b>	<b>3,892,846</b>	<b>5,213,023</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	10,851	12,000	12,750
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	148	250	250
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	2,815	3,000	0
2186   Community School Tuition and Fees	0	0	0
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	68,090	98,050	87,550
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	136,281	75,000	50,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	236,575	270,000	230,000
2300   Investment Earnings	89,071	80,100	80,100
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	103,453	134,300	83,500
2600   Fines and Damages	9,544	28,100	22,100
2700   Rentals and Leases	70,692	95,000	85,000
2800   Insurance Recoveries	214	15,000	10,000
2900   Local Support Nontax, Unassigned	99,275	136,500	106,500
2910   E-Rate	0	10,000	0
2998   Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000   <b>TOTAL LOCAL SUPPORT NONTAX</b>	<b>827,007</b>	<b>957,300</b>	<b>767,750</b>

Shelton School District No.309

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	34,824,486	35,502,600	35,912,089
3121   Special Education--General Apportionment	1,004,826	1,037,379	1,162,189
3300   Local Effort Assistance	2,984,832	3,170,936	3,144,171
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   TOTAL STATE, GENERAL PURPOSE	38,814,144	39,710,915	40,218,449
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	2,264	754,000	752,500
4121   Special Education	5,811,628	5,563,812	5,641,010
4122   Special Ed-Infants and Toddlers-State	287,765	269,453	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	2,821,073	2,952,302	3,081,455
4156   State Institutions, Centers, and Homes, Delinquent	115,677	115,000	121,000
4158   Special and Pilot Programs	445,296	365,000	415,570
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	1,042,768	1,038,738	1,275,383
4174   Highly Capable	115,603	115,032	118,975
4188   Childcare	0	0	0
4198   School Food Services	35,636	26,153	32,718
4199   Transportation--Operations	3,057,040	3,149,646	3,078,400
4300   Other State Agencies, Unassigned	0	500	500
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	45,000	45,000	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
4000   TOTAL STATE, SPECIAL PURPOSE	13,779,750	14,394,636	14,517,511
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

Shelton School District No.309

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	69,774	81,276	81,276
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>69,774</b>	<b>81,276</b>	<b>81,276</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	326,224	107,000	107,000
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	988,204	891,596	914,418
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	49,690	46,717	46,717
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	1,239,574	1,495,400	1,455,500
6152   School Improve, Fed Other Title Grants under ESEA, Fed	293,298	409,874	351,757
6153   Migrant ESEA Migrant, Federal	36,171	55,000	73,034
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)	160,814	189,637	153,548
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	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	1,466,156	1,387,300	1,277,300
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

Shelton School District No.309

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
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	76,927	76,790	81,826
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	242,983	331,594	213,525
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	XXXXX	0	0
6321   Special Education--Medicaid Reimbursement	0	0	0
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

Shelton School District No.309

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
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	146,166	137,821	140,139
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,026,207	5,128,729	4,814,764
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	2,500	500
7121   Special Education	240,094	211,498	211,498
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	304,108	813,000	713,000
7197   Support Services	0	0	0
7198   School Food Services	24,592	50,000	50,000
7199   Transportation	43,504	352,000	282,000
7301   Nonhigh Participation	621,859	400,000	500,000
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,234,156	1,828,998	1,756,998
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	1,000	1,000
8188   Childcare	0	0	0
8189   Community Services	0	50,000	50,000
8198   School Food Services	0	0	0
8199   Transportation	0	46,500	0
8200   Private Foundations	0	0	0
8500   Nonfederal, ESD	132	2,000	2,000
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

Shelton School District No.309

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITIES	132	99,500	53,000
OTHER FINANCING SOURCES			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	2,500	6,000	6,000
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	2,500	6,000	6,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	64,835,503	66,100,200	67,428,771

Shelton School District No.309

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	32,171,733	30,947,808	28,496,007
02   Alternative Learning Experience	233,775	255,521	293,471
03   Basic Education - Dropout Reengagement	411,986	100,000	75,000
00   TOTAL REGULAR INSTRUCTION	32,817,495	31,303,329	28,864,478
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	XXXXX	0	0
10   TOTAL FEDERAL STIMULUS	0	0	0
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	7,833,288	8,059,256	8,714,851
22   Special Education, Infants and Toddlers, State	253,223	250,000	0
24   Special Education, Supplemental, Federal	988,204	891,590	912,251
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	0	0	0
20   TOTAL SPECIAL EDUCATION INSTRUCTION	9,074,715	9,200,846	9,627,102
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,949,642	4,082,670	4,361,086
34   Middle School Career and Technical Education, State	469,634	822,966	1,095,898
38   Vocational, Federal	49,189	45,000	45,000
39   Vocational, Other Categorical	0	0	0
30   TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,468,465	4,950,636	5,501,984
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center-Facility Upgrades	0	XXXXX	XXXXX
47   Skill Center - Facility Upgrades	XXXXX	0	0
40   TOTAL SKILL CENTER INSTRUCTION	0	0	0
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,227,249	1,494,202	1,437,524
52   Other Title Grants under ESEA-Federal	291,838	507,911	350,125
53   Migrant ESEA Migrant, Federal	35,844	53,587	75,285
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	3,037,047	2,951,852	3,150,096



Shelton School District No.309

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56   State Institutions, Centers and Homes, Delinquent	97,356	112,230	116,796
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	501,393	399,084	372,091
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	159,191	183,927	150,217
65   Transitional Bilingual, State	916,764	1,032,766	1,369,952
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	79,866	77,292	81,210
69   Compensatory, Other	0	0	0
50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,346,547	6,812,851	7,103,296
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	3,562	0	0
74   Highly Capable	115,604	102,305	114,158
75   Professional Development, State	0	0	XXXXX
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	788,828	294,930	222,244
70   TOTAL OTHER INSTRUCTIONAL PROGRAMS	907,993	397,235	336,402
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	0	0
89   Other Community Services	690,479	239,309	166,941
80   TOTAL COMMUNITY SERVICES	690,479	239,309	166,941
<b>SUPPORT SERVICES</b>			
97   District-wide Support	8,258,651	8,286,240	8,585,709
98   School Food Services	1,767,388	1,716,793	1,721,064
99   Pupil Transportation	2,948,888	3,112,443	3,534,040
90   TOTAL SUPPORT SERVICES	12,974,927	13,115,476	13,840,813
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>66,280,622</b>	<b>66,019,682</b>	<b>65,441,016</b>

Shelton School District No.309

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	28,496,007	72,275		17,488,736	2,253,583	7,381,743	750,266	517,254	32,150	0
02   ALE	293,471	500		162,530	29,148	93,713	6,080	1,000	500	0
03   Basic Education - Dropout Reengagement	75,000	0		0	0	0	0	75,000	0	0
TOTAL REGULAR INSTRUCTION	28,864,478	72,775		17,651,266	2,282,731	7,475,456	756,346	593,254	32,650	0
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	8,714,851	775		3,538,821	1,776,867	2,512,788	38,000	843,900	3,700	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	912,251	0		416,808	153,296	259,674	64,000	9,000	9,473	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	9,627,102	775		3,955,629	1,930,163	2,772,462	102,000	852,900	13,173	0
31   Voc, Basic, St	4,361,086	27,000		2,246,801	202,334	1,007,846	729,433	111,672	11,000	25,000
34   MidSchCar/Tec	1,095,898	11,000		508,927	32,125	215,883	313,963	13,000	1,000	0
38   Voc, Fed	45,000	1,000		0	0	0	30,000	14,000	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

Shelton School District No.309

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	5,501,984	39,000		2,755,728	234,459	1,223,729	1,073,396	138,672	12,000	25,000
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	1,437,524	36,000		454,719	402,085	358,454	123,316	48,750	14,200	0
52   Other Title Grants under ESEA -Federal	350,125	2,500	0	161,800	56,303	19,205	62,317	26,000	22,000	0
53   ESEA Migrant, Federal	75,285	0		0	33,837	19,612	10,000	6,000	5,836	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	3,150,096	10,000		1,599,492	476,324	822,376	201,886	28,518	11,500	0
56   St In, Ctr/Hm, D	116,796	0		68,250	0	28,546	20,000	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	372,091	0		266,604	22,394	21,906	51,187	10,000	0	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	150,217	2,250		27,592	0	10,242	47,000	58,133	5,000	0
65   Tran Biling, St	1,369,952	355		744,675	160,466	375,852	34,787	53,817	0	0
67   Ind Ed, Pd,	0	0		0	0	0	0	0	0	0

Shelton School District No.309

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	81,210	0		0	47,147	29,994	1,500	1,069	1,500	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,103,296	51,105	0	3,323,132	1,198,556	1,686,187	551,993	232,287	60,036	0
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	114,158	0		37,029	13,426	13,703	25,000	25,000	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	222,244	2,500		72,434	50,999	52,811	6,500	31,500	5,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	336,402	2,500		109,463	64,425	66,514	31,500	56,500	5,500	0
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	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	166,941	0	0	0	99,616	35,325	31,000	1,000	0	0
TOTAL COMMUNITY SERVICES	166,941	0	0	0	99,616	35,325	31,000	1,000	0	0
97   Distwide Suppt	8,585,709	25,500	-43,450	217,664	3,178,127	1,504,343	1,092,350	2,570,575	17,600	23,000
98   Schl Food Serv	1,721,064	4,000	-35,755	0	502,860	425,759	797,600	20,000	600	6,000
99   Pupil Transp	3,534,040	0	-116,450	0	1,939,078	1,079,412	490,250	135,250	1,500	5,000
TOTAL SUPPORT SERVICES	13,840,813	29,500	-195,655	217,664	5,620,065	3,009,514	2,380,200	2,725,825	19,700	34,000

Shelton School District No.309

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
OBJECT TOTALS	65,441,016	195,655	-195,655	28,012,882	11,430,015	16,269,187	4,926,435	4,600,438	143,059	59,000

Shelton School District No.309

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	315,328	XXXXX	187,816	XXXXX	195,655	XXXXX
(1) Credit Transfers	-315,328	XXXXX	-187,816	XXXXX	-195,655	XXXXX
(2) Certificated Salaries	26,166,602	39.48	27,654,370	41.89	28,012,882	42.81
(3) Classified Salaries	12,990,174	19.60	12,396,117	18.78	11,430,015	17.47
(4) Employee Benefits and Payroll Taxes	15,920,922	24.02	17,031,602	25.80	16,269,187	24.86
(5) Supplies and Materials	4,082,358	6.16	4,084,716	6.19	4,926,435	7.53
(7) Purchased Services	6,757,704	10.20	4,683,304	7.09	4,600,438	7.03
(8) Travel	259,507	0.39	145,573	0.22	143,059	0.22
(9) Capital Outlay	103,355	0.16	24,000	0.04	59,000	0.09
<b>TOTAL EXPENDITURES</b>	<b>66,280,622</b>	<b>100.00</b>	<b>66,019,682</b>	<b>100.00</b>	<b>65,441,016</b>	<b>100.00</b>

Shelton School District No.309

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	37,912,035	57.20	38,837,815	58.83	38,763,014	59.23
28   Extracur	913,329	1.38	757,205	1.15	923,165	1.41
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>38,825,364</b>	<b>58.58</b>	<b>39,595,020</b>	<b>59.97</b>	<b>39,686,179</b>	<b>60.64</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	670,076	1.01	381,541	0.58	279,117	0.43
24   Guid/Coun	1,527,383	2.30	1,769,278	2.68	1,829,011	2.79
25   Pupil M/S	1,788,422	2.70	1,630,557	2.47	616,355	0.94
26   Health	2,273,398	3.43	1,968,473	2.98	1,959,625	2.99
31   InstProDev	918,108	1.39	847,369	1.28	1,037,882	1.59
32   Inst Tech	815,407	1.23	640,717	0.97	716,767	1.10
33   Curriculum	416,469	0.63	141,358	0.21	0	0.00
34   Prof Lrng St	122,726	0.19	0	0.00	140,000	0.21
<b>TOTAL TEACHING SUPPORT</b>	<b>8,409,261</b>	<b>12.69</b>	<b>7,379,293</b>	<b>11.18</b>	<b>6,578,757</b>	<b>10.05</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	787,230	1.19	717,300	1.09	724,000	1.11
44   Operation	807,792	1.22	850,659	1.29	851,434	1.30
49   Transfers	-5,107	-0.01	-31,375	-0.05	-35,755	-0.05
52   Operation	2,318,366	3.50	2,232,660	3.38	2,678,205	4.09
53   Maintnce	541,300	0.82	626,891	0.95	577,875	0.88
56   Insurance	59,422	0.09	51,000	0.08	80,000	0.12
59   Transfers	-263,309	-0.40	-118,716	-0.18	-116,450	-0.18
62   Grnd Mnt	310,695	0.47	297,417	0.45	299,438	0.46
63   Oper Bldg	2,058,179	3.11	2,096,899	3.18	2,167,357	3.31
64   Maintnce	1,242,677	1.87	1,338,672	2.03	1,453,440	2.22
65   Utilities	1,311,269	1.98	1,195,450	1.81	1,230,600	1.88
67   Bldg Secu	15,572	0.02	15,000	0.02	16,000	0.02
68   Insurance	407,042	0.61	412,750	0.63	473,175	0.72
72   Info Sys	831,738	1.25	981,207	1.49	1,029,017	1.57
73   Printing	0	0.00	0	0.00	0	0.00
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	-46,911	-0.07	-37,725	-0.06	-43,450	-0.07
83   Interest	0	0.00	0	0.00	0	0.00

Shelton School District No.309

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(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	625,225	0.94	166,206	0.25	168,941	0.26
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>11,001,177</b>	<b>16.60</b>	<b>10,794,295</b>	<b>16.35</b>	<b>11,553,827</b>	<b>17.66</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	3,747,409	5.65	3,777,002	5.72	3,633,289	5.55
<b>TOTAL UNIT ADMINISTRATION</b>	<b>3,747,409</b>	<b>5.65</b>	<b>3,777,002</b>	<b>5.72</b>	<b>3,633,289</b>	<b>5.55</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	124,159	0.19	136,200	0.21	135,000	0.21
12   Supt Off	416,927	0.63	414,419	0.63	420,141	0.64
13   Busns Off	547,885	0.83	574,843	0.87	540,991	0.83
14   HR	365,712	0.55	391,331	0.59	388,902	0.59
15   Pblc Rltn	150,252	0.23	129,489	0.20	126,366	0.19
21   Supv Inst	1,837,900	2.77	2,086,685	3.16	1,633,037	2.50
41   Supervisn	177,474	0.27	180,209	0.27	181,385	0.28
51   Supervisn	293,110	0.44	320,608	0.49	314,410	0.48
61   Supv Bldg	261,267	0.39	240,288	0.36	248,732	0.38
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>4,174,685</b>	<b>6.30</b>	<b>4,474,072</b>	<b>6.78</b>	<b>3,988,964</b>	<b>6.10</b>
<b>TOTAL EXPENDITURES</b>	<b>66,280,622</b>	<b>100.00</b>	<b>66,019,682</b>	<b>100.00</b>	<b>65,441,016</b>	<b>100.00</b>



Shelton School District No. 309

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	284.054	84.23	56.421	29.30
28   Extracurricular	1.000	0.30	2.461	1.28
TOTAL TEACHING ACTIVITES	285.054	84.52	58.882	30.58
<b>TEACHING SUPPORT</b>				
22   Learning Resources	1.600	0.47	0.100	0.05
24   Guidance and Counseling	11.900	3.53	4.313	2.24
25   Pupil Management and Safety	1.400	0.42	3.847	2.00
26   Health/Related Services	15.600	4.63	0.000	0.00
31   InstProDev	1.000	0.30	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	4.900	2.54
34   Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	31.500	9.34	13.160	6.83
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	9.260	4.81
52   Operations	XXXXX	XXXXX	25.061	13.01
53   Maintenance	XXXXX	XXXXX	3.946	2.05
62   Grounds--Maintenance	XXXXX	XXXXX	3.000	1.56
63   Operation of Buildings	XXXXX	XXXXX	27.500	14.28
64   Maintenance	XXXXX	XXXXX	8.000	4.15
72   Information Systems	0.000	0.00	2.735	1.42
91   Public Activities	XXXXX	XXXXX	1.349	0.70
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	80.851	41.99
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	15.200	4.51	14.338	7.45
TOTAL UNIT ADMINISTRATION	15.200	4.51	14.338	7.45
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.30	1.250	0.65
13   Business Office	0.000	0.00	4.663	2.42
14   Human Resources	0.000	0.00	3.250	1.69
15   Public Relations	0.000	0.00	0.827	0.43
21   Supervision - Instruction	4.500	1.33	7.898	4.10

Shelton School District No. 309

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
41   Supervision - Nutrition Services	0.000	0.00	1.773	0.92
51   Supervision - Transportation	0.000	0.00	3.676	1.91
61   Supervision - Building	0.000	0.00	2.000	1.04
TOTAL CENTRAL ADMINISTRATION	5.500	1.63	25.337	13.16
TOTAL FTE STAFF	337.254	100.00	192.568	100.00

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

Shelton School District No.309

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES</b>			
100   General Student Body	118,908	133,250	168,686
200   Athletics	45,723	41,500	41,500
300   Classes	8,456	20,800	21,150
400   Clubs	350,113	473,240	480,690
600   Private Moneys	6,491	8,400	7,700
<b>A. TOTAL REVENUES</b>	<b>529,691</b>	<b>677,190</b>	<b>719,726</b>
<b>EXPENDITURES</b>			
100   General Student Body	89,174	115,550	140,350
200   Athletics	53,546	53,815	44,645
300   Classes	7,053	19,800	22,950
400   Clubs	329,929	429,055	435,824
600   Private Moneys	7,354	8,400	7,700
<b>B. TOTAL EXPENDITURES</b>	<b>487,056</b>	<b>626,620</b>	<b>651,469</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>42,636</b>	<b>50,570</b>	<b>68,257</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	3,875	0
G.L.819 Restricted for Fund Purposes	340,744	364,309	372,439
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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>340,744</b>	<b>368,184</b>	<b>372,439</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	383,379	3,875	0
G.L.819 Restricted for Fund Purposes	0	414,879	440,696
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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>383,379</b>	<b>418,754</b>	<b>440,696</b>

Shelton School District No.309

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Shelton School District No.309

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	5,866,216	5,820,949	6,000,089
2000   Local Nontax Support	42,285	30,000	30,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	176,738	51,657	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>6,085,238</b>	<b>5,902,606</b>	<b>6,030,089</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	2,884,011	2,985,528	3,225,000
Interest on Bonds	3,021,614	2,879,217	2,725,038
Interfund Loan Interest	0	0	0
Bond Transfer Fees	727	2,000	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>5,906,352</b>	<b>5,866,745</b>	<b>5,952,038</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>178,887</b>	<b>35,861</b>	<b>78,051</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,175,044	2,304,181	2,425,302
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>2,175,044</b>	<b>2,304,181</b>	<b>2,425,302</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	2,353,930	0	0
G.L.830 Restricted for Debt Service	0	2,340,042	2,503,353
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

Shelton School District No.309

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F; +OR-G)	2,353,930	2,340,042	2,503,353

Shelton School District No.309

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	5,762,864	5,707,641	5,862,296
1300   Sale of Tax Title Property	475	0	0
1400   Local in lieu of Taxes	1,454	0	0
1500   Timber Excise Tax	101,422	108,308	132,793
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	5,000	5,000
1000   <b>TOTAL LOCAL TAXES</b>	<b>5,866,216</b>	<b>5,820,949</b>	<b>6,000,089</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	42,285	30,000	30,000
2450   Other Interest Earnings	XXXXX	XXXXX	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>42,285</b>	<b>30,000</b>	<b>30,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>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
5000   <b>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	176,738	0	0
9901   Transfers (local resources)	XXXXX	51,657	0
9000   <b>TOTAL OTHER FINANCING SOURCES</b>	<b>176,738</b>	<b>51,657</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>6,085,238</b>	<b>5,902,606</b>	<b>6,030,089</b>

Shelton School District No.309

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	807,861	500,000	40,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	4,661,090	19,067,634	4,000,000
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	2,137,062
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,468,951</b>	<b>19,567,634</b>	<b>6,177,062</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	43,802,478	26,750,000	11,000,000
30   Equipment	13,266	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>44,516,165</b>	<b>26,750,000</b>	<b>11,000,000</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>-39,047,213</b>	<b>-7,182,366</b>	<b>-4,822,938</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
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	49,204,735	7,200,000	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	7,287,360



Shelton School District No.309

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	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	906,787	0	0
G.L.890 Unassigned Fund Balance	1,714,662	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>50,111,522</b>	<b>7,200,000</b>	<b>7,287,360</b>
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
<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	4,688,556	17,634	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	4,661,090	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	2,464,422
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	1,714,662	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>11,064,309</b>	<b>17,634</b>	<b>2,464,422</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.

Shelton School District No.309

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<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
1000   TOTAL LOCAL TAXES	0	0	0
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	807,861	500,000	40,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
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
2910   E-Rate	0	0	0
2000   TOTAL LOCAL NONTAX SUPPORT	807,861	500,000	40,000
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   TOTAL STATE, GENERAL PURPOSE	0	0	0
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	4,661,090	19,067,634	4,000,000
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
4000   TOTAL STATE, SPECIAL PURPOSE	4,661,090	19,067,634	4,000,000
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

Shelton School District No.309

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5000   TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100   Program Participation, Unassigned	0	0	2,137,062
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	2,137,062
REVENUES FROM OTHER ENTITIES			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,468,951	19,567,634	6,177,062

Shelton School District No.309

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<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	2,931	2,000	1,750
2450   Other Interest Earnings	XXXXX	XXXXX	0
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	88	0	0
4499   Transportation Reimbursement Depreciation	171,980	171,979	148,372
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	344	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	XXXXX	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>175,342</b>	<b>173,979</b>	<b>150,122</b>

Shelton School District No.309

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	175,342	173,979	150,122
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	196,106	183,000	250,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	196,106	183,000	250,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-20,763	-9,021	-99,878
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	192,413	0	0
G.L.819 Restricted for Fund Purposes	0	180,775	256,104
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	192,413	180,775	256,104
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	171,650	0	0
G.L.819 Restricted for Fund Purposes	0	171,754	156,226
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

Shelton School District No.309

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	171,650	171,754	156,226

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.

# Shelton School District (2020-2021 Budget)

## ENROLLMENT AND STAFF COUNTS

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

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	300.00	300.00	300.00	300.00
2. Grade 1	285.00	285.00	285.00	285.00
3. Grade 2	306.00	306.00	306.00	306.00
4. Grade 3	281.00	281.00	281.00	281.00
5. Grade 4	288.00	288.00	288.00	288.00
6. Grade 5	285.00	285.00	285.00	285.00
7. Grade 6	275.00	275.00	275.00	275.00
8. Grade 7	265.00	265.00	265.00	265.00
9. Grade 8	265.00	265.00	265.00	265.00
10. Grade 9	410.00	410.00	410.00	410.00

<b>11. Grade 10</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>
<b>12. Grade 11 (excluding Running Start)</b>	<b>390.00</b>	<b>390.00</b>	<b>390.00</b>	<b>390.00</b>
<b>13. Grade 12 (excluding Running Start)</b>	<b>295.00</b>	<b>295.00</b>	<b>295.00</b>	<b>295.00</b>
<b>14. SUBTOTAL</b>	<b>4,045.00</b>	<b>4,045.00</b>	<b>4,045.00</b>	<b>4,045.00</b>
<b>15. Running Start</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>
<b>16. Dropout Reengagement Enrollment</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>
<b>17. ALE Enrollment</b>	<b>80.00</b>	<b>80.00</b>	<b>80.00</b>	<b>80.00</b>
<b>18. TOTAL K-12</b>	<b>4,240.00</b>	<b>4,240.00</b>	<b>4,240.00</b>	<b>4,240.00</b>

**B. STAFF COUNTS (calculate to three decimal places)**

<b>1. General Fund FTE Certificated Employees /4</b>	<b>337.254</b>	<b>337.000</b>	<b>337.000</b>	<b>337.000</b>
<b>2. General Fund FTE Classified Employees /4</b>	<b>192.568</b>	<b>185.000</b>	<b>180.000</b>	<b>175.000</b>

**SUMMARY OF GENERAL FUND BUDGET**

**REVENUES AND OTHER FINANCING SOURCES**



<b>Description</b>	<b>2020-2021 Current</b>	<b>2021-2022 Forecast</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>
1000   Local Taxes	5,213,023	5,300,000	5,400,000	5,500,000
2000   Local Nontax Support	767,750	725,000	725,000	700,000
3000   State, General Purpose	40,218,449	40,218,449	40,218,449	40,218,449
4000   State, Special Purpose	14,517,511	14,520,000	14,520,000	14,520,000
5000   Federal, General Purpose	81,276	81,276	81,276	81,276
6000   Federal, Special Purpose	4,814,764	4,800,000	4,800,000	4,800,000
7000   Revenues from Other School Districts	1,756,998	1,700,000	1,700,000	1,700,000
8000   Revenues from Other Entities	53,000	53,000	53,000	53,000
9000   Other Financing Sources	6,000	6,000	6,000	6,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>67,428,771</b>	<b>67,403,725</b>	<b>67,503,725</b>	<b>67,578,725</b>

## **EXPENDITURES**

00   Regular Instruction	28,864,478	29,300,000	29,500,000	29,750,000
10   Federal Stimulus				

20   Special Education Instruction	9,627,102	9,625,000	9,650,000	9,675,000
30   Vocational Education Instruction	5,501,984	5,501,984	5,501,984	5,501,984
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	7,103,296	7,105,000	7,105,000	7,105,000
70   Other Instructional Programs	336,402	336,402	336,402	336,402
80   Community Services	166,941	235,771	235,771	235,771
90   Support Services	13,840,813	14,000,000	14,100,000	14,200,000
<b>B. TOTAL EXPENDITURES</b>	<b>65,441,016</b>	<b>66,104,157</b>	<b>66,429,157</b>	<b>66,804,157</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>				
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>				
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>1,987,755</b>	<b>1,299,568</b>	<b>1,074,568</b>	<b>774,568</b>

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

**G.L.815 Restricted for Unequalized Deductible Revenue**

**G.L.821 Restricted for Carryover of Restricted Revenues**

**G.L.825 Restricted for Skill Center**

**G.L.828 Restricted for Carryover of Food Service Revenue**

**G.L.830 Restricted for Debt Service**

**G.L.835 Restricted for Arbitrage Rebate**

**G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items**

**G.L.845 Restricted for Self-Insurance**

**G.L.850 Restricted for Uninsured Risks**

**G.L.870 Committed to Other Purposes**

**G.L.872 Committed to Economic Stabilization**

**G.L.875 Assigned to Contingencies**

**G.L.884 Assigned to Other Capital Projects**

**G.L.888 Assigned to Other Purposes**

G.L.890 Unassigned Fund Balance	2,500,000	4,487,755	5,787,323	6,861,891
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G.L.891 Unassigned to Minimum Fund Balance Policy

<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,500,000</b>	<b>4,487,755</b>	<b>5,787,323</b>	<b>6,861,891</b>
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## **ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.815 Restricted for Unequalized Deductible Revenue

G.L.821 Restricted for Carryover of Restricted Revenues

G.L.825 Restricted for Skill Center

G.L.828 Restricted for Carryover of Food Service Revenue

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.872 Committed to Economic Stabilization

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance	4,487,755	5,787,323	6,864,891	7,636,459
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G.L.891 Unassigned to Minimum Fund Balance Policy

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,487,755	5,787,323	6,861,891	7,636,459
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## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
100   General Student Body	168,686	168,000	168,000	168,000
200   Athletics	41,500	41,000	41,000	41,000
300   Classes	21,150	21,000	21,000	21,000

400   Clubs	480,690	480,000	480,000	480,000
600   Private Moneys	7,700	7,700	7,700	7,700
<b>A. TOTAL REVENUES</b>	<b>719,726</b>	<b>717,700</b>	<b>717,700</b>	<b>717,700</b>

**EXPENDITURES**

100   General Student Body	140,350	141,000	142,000	143,000
200   Athletics	44,645	45,000	46,000	47,000
300   Classes	22,950	23,000	23,000	24,000
400   Clubs	435,824	436,000	437,000	438,000
600   Private Moneys	7,700	7,700	7,700	7,700
<b>B. TOTAL EXPENDITURES</b>	<b>651,469</b>	<b>652,700</b>	<b>655,700</b>	<b>659,700</b>

<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>68,257</b>	<b>65,000</b>	<b>62,000</b>	<b>58,000</b>
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**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	372,439	440,696	505,696	567,696
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>372,439</b>	<b>440,696</b>	<b>505,696</b>	<b>567,696</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	440,696	505,696	567,696	625,696
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				

G.L.890 Unassigned Fund Balance

<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>440,696</b>	<b>505,696</b>	<b>567,696</b>	<b>625,696</b>
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## **SUMMARY OF DEBT SERVICE FUND BUDGET**

### **REVENUES AND OTHER FINANCING SOURCES**

<b>Description</b>	<b>2020-2021 Current</b>	<b>2021-2022 Forecast</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>
<b>1000   Local Taxes</b>	<b>6,000,089</b>	<b>6,050,000</b>	<b>6,146,000</b>	<b>4,625,000</b>
<b>2000   Local Nontax Support</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>3000   State, General Purpose</b>				
<b>5000   Federal, General Purpose</b>				
<b>9000   Other Financing Sources</b>				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>6,030,089</b>	<b>6,080,000</b>	<b>6,176,000</b>	<b>4,655,000</b>

### **EXPENDITURES**

<b>Matured Bond Expenditures</b>	<b>3,225,000</b>	<b>3,480,000</b>	<b>3,745,000</b>	<b>2,350,000</b>
<b>Interest on Bonds</b>	<b>2,725,038</b>	<b>2,557,763</b>	<b>2,389,131</b>	<b>2,248,750</b>



**Interfund Loan Interest**

<b>Bond Transfer Fees</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
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**Arbitrage Rebate**

**UnderWriter's Fees**

<b>B. TOTAL EXPENDITURES</b>	<b>5,952,038</b>	<b>6,039,763</b>	<b>6,136,131</b>	<b>4,600,750</b>
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**C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)**

**D. OTHER FINANCING USES (G.L.535)**

<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>78,051</b>	<b>40,237</b>	<b>39,869</b>	<b>54,250</b>
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**BEGINNING FUND BALANCE**

**G.L.810 Restricted for Other Items**

<b>G.L.830 Restricted for Debt Service</b>	<b>2,425,302</b>	<b>2,503,353</b>	<b>2,543,590</b>	<b>2,583,459</b>
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**G.L.835 Restricted for Arbitrage Rebate**

**G.L.870 Committed to Other Purposes**

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	2,425,302	2,503,353	2,543,590	2,583,459
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**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	2,503,353	2,543,590	2,583,459	2,637,709
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G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,503,353	2,543,590	2,583,459	2,637,709
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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

**REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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1000 | Local Taxes

2000 | Local Nontax Support

40,000      30,000      10,000      50,000

3000 | State, General Purpose

4000 | State, Special Purpose

4,000,000

5000 | Federal, General Purpose

6000 | Federal, Special Purpose

7000 | Revenues from Other School Districts

2,137,062      2,137,062      1,124,871      56,340

8000 | Revenues from Other Entities

9000 | Other Financing Sources

**A. TOTAL REVENUES AND OTHER FINANCING SOURCES**

**6,177,062      2,167,062      1,134,871      106,340**

## **EXPENDITURES**

10 | Sites

20 | Buildings

11,000,000      4,000,000      1,700,000      170,000

30 | Equipment

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

<b>B. TOTAL EXPENDITURES</b>	<b>11,000,000</b>	<b>4,000,000</b>	<b>1,700,000</b>	<b>170,000</b>
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**C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/**

**D. OTHER FINANCING USES (G.L.535) 2/**

<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-4,822,938</b>	<b>-1,832,938</b>	<b>-565,129</b>	<b>-63,660</b>
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## **BEGINNING FUND BALANCE**

**G.L.810 Restricted for Other Items**

**G.L.825 Restricted for Skill Center**

**G.L.830 Restricted for Debt Service**

**G.L.835 Restricted for Arbitrage Rebate**

**G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items**

**G.L.850 Restricted for Uninsured Risks**

**G.L.861 Restricted from Bond Proceeds**

**G.L.862 Committed from Levy Proceeds**

**G.L.863 Restricted from State Proceeds** 7,287,360

**G.L.864 Restricted from Federal Proceeds**

**G.L.865 Restricted from Other Proceeds** 2,464,422 631,484 66,355

**G.L.866 Restricted from Impact Fee Proceeds**

**G.L.867 Restricted from Mitigation Fee Proceeds**

**G.L.869 Restricted from Undistributed Proceeds**

**G.L.870 Committed to Other Purposes**

**G.L.889 Assigned to Fund Purposes**

**G.L.890 Unassigned Fund Balance**

**F. TOTAL BEGINNING FUND BALANCE** 7,287,360 2,464,422 631,484 66,355

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds	2,464,422	631,484	66,355	2,695
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G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,464,422	631,484	66,355	2,695
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## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1100   Local Property Tax				
1300   Sale of Tax Title Property				
1400   Local in lieu of Taxes				
1500   Timber Excise Tax				
1600   County-Administered Forests				
1900   Other Local Taxes				

2200 | Sales of Goods, Supplies, and Services, Unassigned

2300 | Investment Earnings 1,750 1,750 1,750 1,750

2500 | Gifts and Donations

2600 | Fines and Damages

2700 | Rentals and Leases

2800 | Insurance Recoveries

2900 | Local Support Nontax, Unassigned

3600 | State Forests

4100 | Special Purpose-Unassigned

4300 | Other State Agencies-Unassigned

4499 | Transportation Reimbursement Depreciation 148,372 145,000 150,000 150,000

5200 | General Purposes Direct Federal Grants-Unassigned

5300 | Impact Aid, Maintenance and Operation

5400 | Federal in lieu of Taxes



5600 | Qualified Bond Interest Credit-Federal

6100 | Special Purpose-OSPI Unassigned

6200 | Direct Special Purpose Grants

6300 | Federal Grants Through Other Entities-Unassigned

8100 | Governmental Entities

8500 | NonFederal ESD

9100 | Sale of Bonds

9300 | Sale of Equipment

9400 | Compensated Loss of Fixed Assets

9500 | Long-Term Financing

**A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)**

**B. 9900 TRANSFERS IN (from the General Fund)**

<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>150,122</b>	<b>146,750</b>	<b>151,750</b>	<b>151,750</b>
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## **EXPENDITURES**

<b>33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment</b>	<b>250,000</b>	<b>250,000</b>	<b>200,000</b>	<b>150,000</b>
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**34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment**

**61 Bond/Levy Issuance and/or Election**

**91 Principal - formerly Act 84**

**92 Interest 1/ - formerly Act. 83**

**93 Arbitrage Rebate**

<b>D. TOTAL EXPENDITURES</b>	<b>250,000</b>	<b>250,000</b>	<b>200,000</b>	<b>150,000</b>
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**E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/**

**F. OTHER FINANCING USES (G.L.535) 3/**

<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-99,878</b>	<b>-103,250</b>	<b>-48,250</b>	<b>1,750</b>
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**BEGINNING FUND BALANCE**

**G.L.810 Restricted for Other Items**

<b>G.L.819 Restricted for Fund Purposes</b>	<b>256,104</b>	<b>156,226</b>	<b>52,976</b>	<b>4,726</b>
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G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	256,104	156,226	52,976	4,726
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**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	156,226	52,976	4,726	6,476
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G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

**G.L.889 Assigned to Fund Purposes**

**G.L.890 Unassigned Fund Balance**

<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>156,226</b>	<b>52,976</b>	<b>4,726</b>	<b>6,476</b>
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**Comment**

**I used the conservative enrollment number that we use every year for budget. I also continued to reduce classified staff. The school board started that with the 2020-21 budget.**