

Hockinson 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	120.00	120.00	120.00	120.00
2. Grade 1	138.00	130.00	130.00	130.00
3. Grade 2	158.00	140.00	132.00	136.00
4. Grade 3	138.00	160.00	142.00	138.00
5. Grade 4	172.00	140.00	162.00	148.00
6. Grade 5	151.00	174.00	142.00	168.00
7. Grade 6	171.00	151.00	176.00	148.00
8. Grade 7	170.00	171.00	153.00	182.00
9. Grade 8	168.00	170.00	173.00	159.00
10. Grade 9	178.00	168.00	172.00	179.00
11. Grade 10	174.00	178.00	170.00	178.00
12. Grade 11 (excluding Running Start)	128.00	154.00	158.00	145.00
13. Grade 12 (excluding Running Start)	98.00	108.00	134.00	133.00
14. SUBTOTAL	1,964.00	1,964.00	1,964.00	1,964.00
15. Running Start	85.00	85.00	85.00	85.00

16. Dropout Reengagement Enrollment	2.00	2.00	2.00	2.00
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17. ALE Enrollment				
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18. TOTAL K-12	2,051.00	2,051.00	2,051.00	2,051.00
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B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	127.800	127.800	127.800	127.800
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2. General Fund FTE Classified Employees /4	62.891	62.891	62.891	62.891
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SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	2,678,007	2,678,007	2,678,007	2,678,007
2000 Local Nontax Support	876,541	876,541	876,541	876,541
3000 State, General Purpose	18,849,375	18,849,375	18,849,375	18,849,375
4000 State, Special Purpose	4,270,520	4,270,520	4,270,520	4,270,520
5000 Federal, General Purpose				
6000 Federal, Special Purpose	668,460	668,460	668,460	668,460
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	27,342,903	27,342,903	27,342,903	27,342,903

EXPENDITURES

00 Regular Instruction	16,468,671	16,495,375	16,495,375	16,495,375
10 Federal Stimulus				
20 Special Education Instruction	3,117,795	3,117,795	3,117,795	3,117,795
30 Vocational Education Instruction	528,230	528,230	528,230	528,230
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	1,065,882	1,065,882	1,065,882	1,065,882
70 Other Instructional Programs	53,788	53,788	53,788	53,788
80 Community Services	194,892	194,892	194,892	194,892
90 Support Services	5,886,941	5,886,941	5,886,941	5,886,941
B. TOTAL EXPENDITURES	27,316,199	27,342,903	27,342,903	27,342,903
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	26,700			
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	4	0	0	0

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	575,000	225,000	225,000	225,000
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	1,087,500	1,382,855	1,382,855	1,382,855
G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	1,287,500	1,342,149	1,342,149	1,342,149
F. TOTAL BEGINNING FUND BALANCE	2,950,000	2,950,004	2,950,004	2,950,004

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	225,000	225,000	225,000	225,000
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	1,382,855	1,382,855	1,382,855	1,382,855
G.L.890 Unassigned Fund Balance				
G.L.891 Unassigned to Minimum Fund Balance Policy	1,342,149	1,342,149	1,342,149	1,342,149
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,950,004	2,950,004	2,950,004	2,950,004

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	87,000	87,000	87,000	87,000
200 Athletics	102,361	102,361	102,361	102,361
300 Classes	3,000	3,000	3,000	3,000
400 Clubs	57,325	57,325	57,325	57,325
600 Private Moneys	66,000	66,000	66,000	66,000

A. TOTAL REVENUES	315,686	315,686	315,686	315,686
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EXPENDITURES

100 General Student Body	63,000	63,000	63,000	63,000
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200 Athletics	127,097	120,782	120,782	120,782
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300 Classes	3,000	3,000	3,000	3,000
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400 Clubs	62,904	62,904	62,904	62,904
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600 Private Moneys	66,000	66,000	66,000	66,000
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B. TOTAL EXPENDITURES	322,001	315,686	315,686	315,686
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C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-6,315	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	127,258	120,943	120,943	120,943
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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

D. TOTAL BEGINNING FUND BALANCE	127,258	120,943	120,943	120,943
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	120,943	120,943	120,943	120,943
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				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	120,943	120,943	120,943	120,943

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes	3,290,133	3,350,759	3,449,397	3,548,522
2000 Local Nontax Support	10,771	10,771	10,771	10,771
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	26,700			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,327,604	3,361,530	3,460,168	3,559,293

EXPENDITURES

Matured Bond Expenditures	1,856,171	2,015,000	2,210,000	2,425,000
Interest on Bonds	1,366,374	1,269,725	1,164,100	1,048,225

Interfund Loan Interest

Bond Transfer Fees

Arbitrage Rebate

UnderWriter's Fees	5,000	5,000	5,000	5,000
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B. TOTAL EXPENDITURES	3,227,545	3,289,725	3,379,100	3,478,225
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	30,000			
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D. OTHER FINANCING USES (G.L.535)				
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E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	70,059	71,805	81,068	81,068
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.830 Restricted for Debt Service	1,275,000	1,375,059	1,446,864	1,527,932
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G.L.835 Restricted for Arbitrage Rebate				
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G.L.870 Committed to Other Purposes				
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G.L.889 Assigned to Fund Purposes	30,000			
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G.L.890 Unassigned Fund Balance				
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F. TOTAL BEGINNING FUND BALANCE	1,305,000	1,375,059	1,446,864	1,527,932
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
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G.L.830 Restricted for Debt Service	1,375,059	1,446,864	1,527,932	1,609,000
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G.L.835 Restricted for Arbitrage Rebate				
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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) 1,375,059 1,446,864 1,527,932 1,609,000

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000 Local Taxes				
2000 Local Nontax Support	505,000	505,000	505,000	505,000
3000 State, General Purpose				
4000 State, Special Purpose	250,000	250,000	250,000	250,000
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources	30,000	30,000	30,000	30,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	785,000	785,000	785,000	785,000

EXPENDITURES

10 | Sites

20 Buildings	282,000	282,000	282,000	282,000
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	282,000	282,000	282,000	282,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	503,000	503,000	503,000	503,000

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	6,000	6,000	6,000	6,000
G.L.863 Restricted from State Proceeds				

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds 1,500,000 1,985,000 2,485,000 2,985,000

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 85,000 103,000 106,000 109,000

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE 1,591,000 2,094,000 2,597,000 3,100,000

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 6,000 6,000 6,000 6,000

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds	1,985,000	2,485,000	2,985,000	3,385
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	103,000	106,000	109,000	112,000
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,094,000	2,597,000	3,100,000	3,603,000

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				
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
- 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)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES

0 0 0 0

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment

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

D. TOTAL EXPENDITURES

0 0 0 0

E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

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

G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)

0 0 0 0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

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	0	0	0	0
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

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

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0	0
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Comment

Due to the 2020 Conovirus pandemic and state revenue shortfall projected at \$7 billion over 2019-23 the GF enrollment, revenue, and expenditures are neither increased or decreased. There are too many unknowns. CPF has building impact fees projected but even with building, we could see a flat enrollment. The District experienced an enrollment declining during the last recession.