

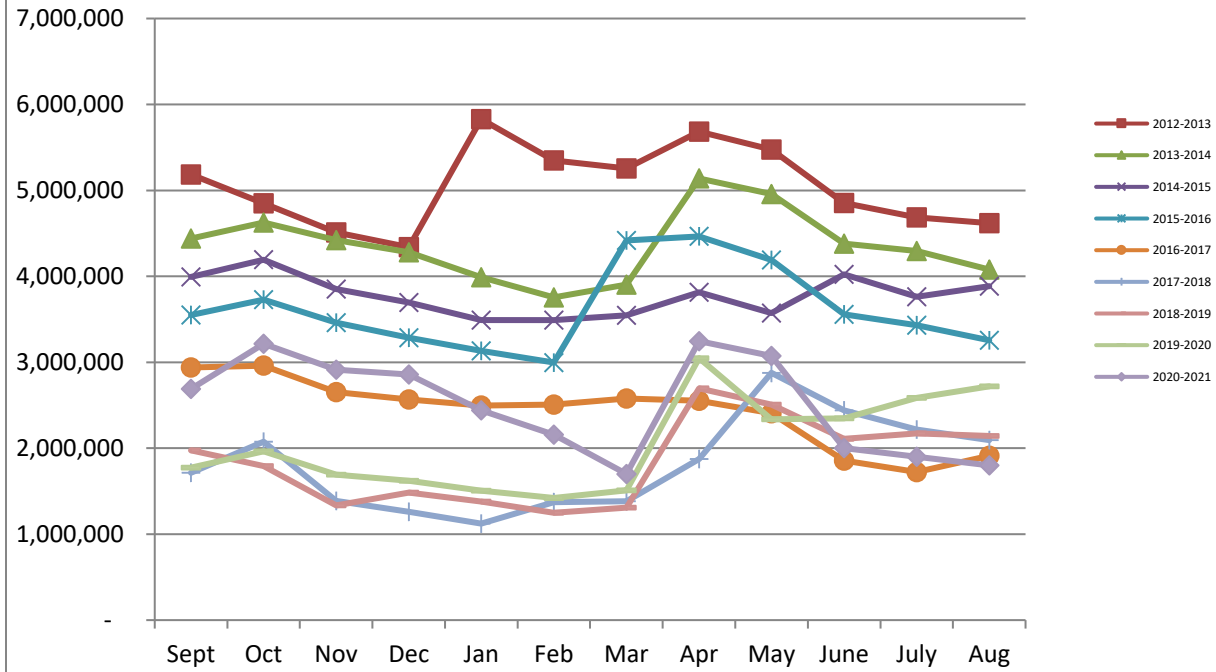


Ingrid Colvard, Superintendent | PO Box 850 | Stevenson, WA 98648 | PH 509.427.5674 | FAX 509.427.4028 | www.scsd303.org

Stevenson-Carson School District 2021-22 Approved Budget 7/8/2021

Prepared by Kathy McKee, Business Manager

General Fund Balance Estimated Through Aug 2021



Historical Fund Balances:

- 2011-2012 Ending Fund Balance = \$5,361,037
- 2012-2013 Ending Fund Balance = \$4,617,451
- 2013-2014 Ending Fund Balance = \$4,079,055
- 2014-2015 Ending Fund Balance = \$3,884,004
- 2015-2016 Ending Fund Balance = \$3,256,948
- 2016-2017 Ending Fund Balance = \$1,911,202
- 2017-2018 Ending Fund Balance = \$2,094,673
- 2018-2019 Ending Fund Balance = \$2,143,166
- 2019-2020 Ending Fund Balance = \$2,721,557
- 2020-2021 Estimated Ending Fund Balance = \$1,800,000

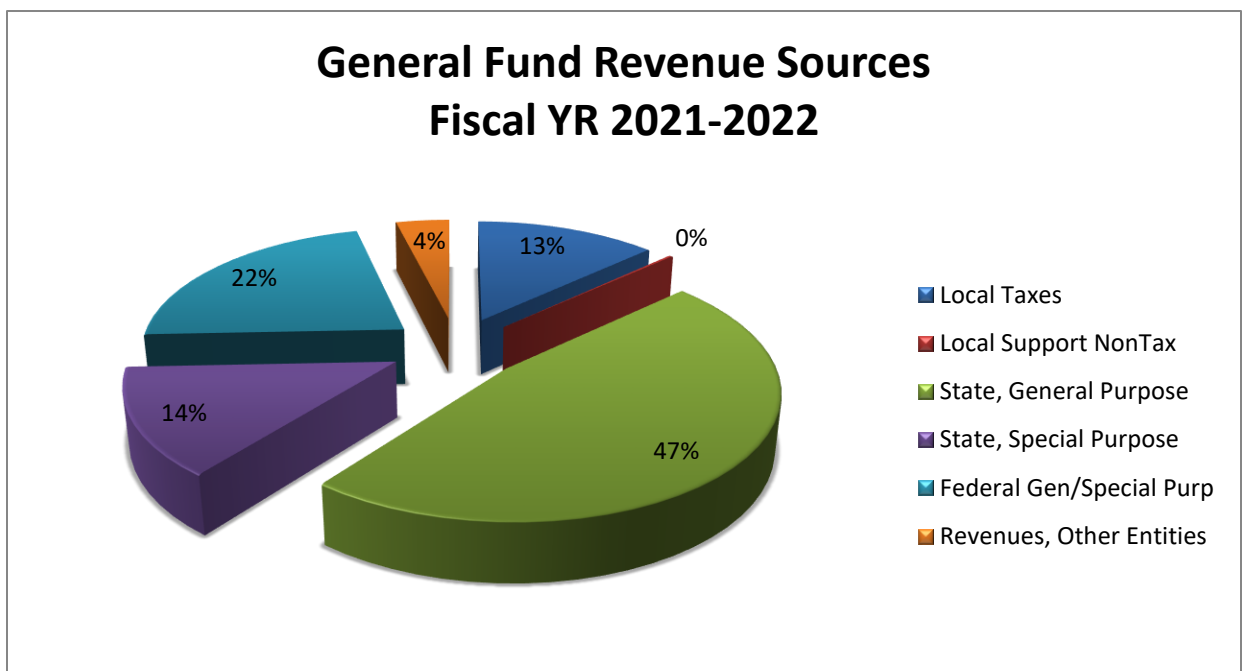
General Fund

2021-2022 Operating Budget

Projected Beginning Fund Balance: \$ 1,800,000

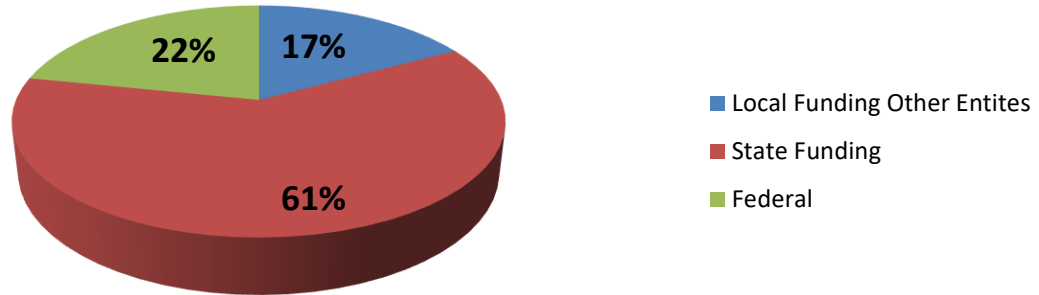
Revenues/Other Financing Sources	2021FY Budget	2122FY Budget	Difference
Local Taxes	\$ 868,203	\$ 2,133,306	\$ 1,265,103
Local Support NonTax	\$ 328,117	\$ 33,851	\$ (294,266)
State, General Purpose	\$ 7,626,585	\$ 7,740,511	\$ 113,926
State, Special Purpose	\$ 2,421,163	\$ 2,248,534	\$ (172,629)
Federal Gen/Special Purp	\$ 1,889,731	\$ 3,562,591	\$ 1,672,860
Revenues, Other Entities	\$ 662,534	\$ 631,000	\$ (31,534)
Total	\$ 13,796,333	\$ 16,349,793	\$ 2,553,460
Expenditures	2021FY Budget	2122FY Budget	Difference
Regular Instruction	\$ 7,486,015	\$ 7,861,568	\$ 375,553
Federal Special Purpose		\$ 1,994,349	\$ 1,994,349
Special Ed Instruction	\$ 1,434,254	\$ 1,294,124	\$ (140,130)
Vocational Ed Instruction	\$ 377,762	\$ 472,436	\$ 94,674
Compensatory Instruction	\$ 954,349	\$ 929,512	\$ (24,837)
Other Instructional Prog	\$ 476,988	\$ 133,489	\$ (343,499)
Support Services	\$ 3,305,310	\$ 3,664,315	\$ 359,005
Total	\$ 14,034,678	\$ 16,349,793	\$ 2,315,115
Net Position	\$ (238,345)	\$ -	\$ 238,345

Projected Ending Fund Balance: \$ 1,800,000



General Fund Revenues Funding Categories

Fiscal YR 2021-2022



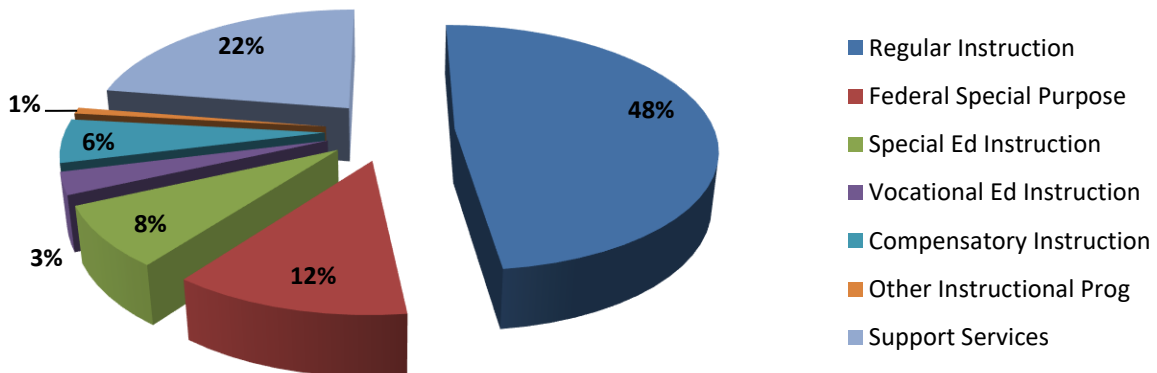
Revenues

2021-2022 FY Revenue Budget = \$16,349,793

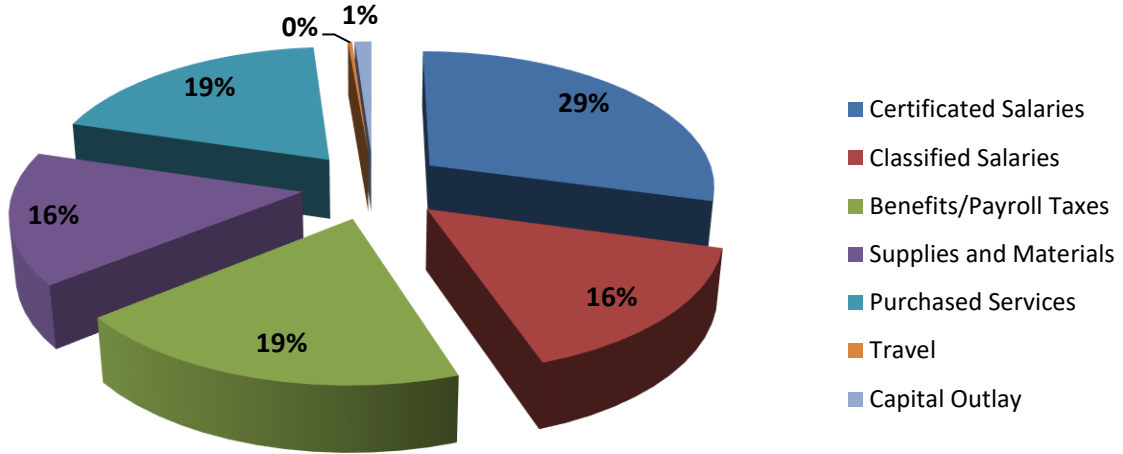
61.8% - State Funding – Apportionment, Transportation, Grants	\$ 9,989,045
22% - Federal Funding – Special Education, Grants	\$ 3,562,591
17% - Local Funding – Levy, Local Fees, Other Entities	\$ 2,798,157

General Fund Expenditures

Fiscal YR 2021-2022



**General Fund Expenditures by Object Code
Fiscal YR 2021-2022**



Expend by Object Code	2021FY Budget	2122FY Budget	Difference
Certificated Salaries	\$ 4,300,686	\$ 4,790,660	\$ 489,974
Classified Salaries	\$ 2,679,494	\$ 2,538,127	\$ (141,367)
Benefits/Payroll Taxes	\$ 3,294,755	\$ 3,165,338	\$ (129,417)
Supplies and Materials	\$ 546,740	\$ 2,537,412	\$ 1,990,672
Purchased Services	\$ 3,071,653	\$ 3,097,831	\$ 26,178
Travel	\$ 30,350	\$ 43,425	\$ 13,075
Capital Outlay	\$ 111,000	\$ 177,000	\$ 66,000
Total	\$ 14,034,678	\$ 16,349,793	\$ 2,315,115

Enrollment

STEVENSON-CARSON SCHOOL DISTRICT ENROLLMENT TRENDS BY GRADE						
	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded	
Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
					As of Jan 2021	
Kinder	71.90	62.30	79.70	60.43	42.00	60
1	69.40	76.40	62.60	80.00	51.40	55
2	69.52	67.20	75.50	68.29	67.44	57
3	68.71	66.40	67.70	76.00	51.20	75
4	70.80	66.95	71.80	66.82	64.03	60
5	71.64	67.66	70.23	73.57	64.00	70
6	58.57	63.02	69.51	71.43	67.80	65
7	50.60	61.20	63.47	75.00	66.07	70
8	70.30	49.40	61.98	67.29	72.70	68
9	73.60	84.54	62.10	60.41	71.75	73
10	85.65	64.23	86.68	57.71	50.86	71
11	69.72	71.99	58.69	75.32	55.29	55
12	72.06	73.28	66.54	58.08	77.62	56
Total FTE	902.46	874.57	896.50	890.35	802.16	835.00
Difference		(27.89)	21.93	(6.15)	(88.19)	32.84
Percent Chg.		-3.19%	2.45%	-0.69%	-10.99%	3.93%
Running Start	9.01	8.13	9.94	3.58	8.13	9.00
Open Doors				4.40		10.00
VOC 7-8 (Inc. Total FTE)	7.71	9.97	9.04	10.65	9.97	10.00
VOC 9-12 (Inc. Total FTE)	45.91	44.00	26.88	30.50	44.00	45.00
	<i>Total FTE with Running Start and Open Doors</i>					854.00

Stevenson-Carson School District No. 303					
2021-2022 MSOC Disclosure					
Combined 1191 MSOC from F-203					
Regular Instruction (Column A)	\$1,045,301.40				
Grades 9-12 Additional (Column I)	\$46,942.95				
* Total MSOC Allocation	\$ 1,092,244.35				
** Objects of Expenditure from F-195					
	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 318,725	\$ 230,675	\$ -	\$ -	\$ 88,050
Object 7 - totals	\$ 1,180,602	\$ 350,850	\$ -	\$ -	\$ 829,752
Object 8 - totals	\$ 26,825	\$ 17,325	\$ -	\$ -	\$ 9,500
Object 9 - totals	\$ 130,000	\$ 50,000	\$ -	\$ -	\$ 80,000
* Total Budgeted 5-9 Expenditures	\$ 1,656,152				
* Difference	\$ (563,908)				

Capital Projects Fund			
2021-22 Capital Projects Fund			
Estimated Beginning Fund Balance:		\$1,850,000	
Revenues	2021FY Budget	2122FY Budget	Difference
Local Taxes	\$ -	\$ -	\$ -
Local Support NonTax	\$ 26,000	\$ 25,000	\$ (1,000)
State, General Purpose			\$ -
State, Special Purpose	\$ 200,000	\$ 200,000	\$ -
Federal Gen/Special Purp			\$ -
Revenues, Other Entities			\$ -
Total	\$ 226,000	\$ 225,000	\$ (1,000)
Expenditures	2021FY Budget	2122FY Budget	Difference
10 Sites	\$ 35,000	\$ 80,000	\$ 45,000
20 Buildings	\$ 40,000	\$ 450,000	\$ 410,000
30 Equipment	\$ 35,000	\$ 30,000	\$ (5,000)
40 Energy	\$ 212,000	\$ 1,010,000	\$ 798,000
Total	\$ 322,000	\$ 1,570,000	\$ 1,248,000
Net Position	\$ (96,000.0)	\$ (1,345,000)	\$ (1,249,000)
Transfer in 9901			
Estimated Ending Fund Balance		\$ 505,000	

Associated Student Body Fund			
2021-22 Budget			
Estimated Beginning Fund Balance:		\$180,000	
Revenues	2021FY Budget	2122FY Budget	Difference
1000 General Student Body	\$ 69,590	\$ 68,700	\$ (890)
2000 Athletics	\$ 102,800	\$ 102,800	\$ -
3000 Classes	\$ 8,000	\$ 8,000	\$ -
4000 Clubs	\$ 105,466	\$ 83,100	\$ (22,366)
6000 Private Money	\$ 3,700	\$ 3,700	\$ -
Total	\$ 289,556	\$ 266,300	\$ (23,256)
Expenditures	2021FY Budget		Difference
1000 General Student Body	\$ 68,392	\$ 68,700	\$ 308
2000 Athletics	\$ 102,800	\$ 102,800	\$ -
3000 Classes	\$ 8,000	\$ 8,000	\$ -
4000 Clubs	\$ 105,466	\$ 83,100	\$ (22,366)
6000 Private Money	\$ 3,700	\$ 3,700	\$ -
Total	\$ 288,358	\$ 266,300	\$ (22,058)
Net Position	\$ 1,198	\$ -	\$ (1,198)
Estimated Ending Fund Balance:		\$ 180,000	

Transportation Vehicle Fund			
2021-22 Budget			
Estimated Beginning Fund Balance:		\$	118,450
Revenues/Other			
Financing Sources	2021FY Budget	2122FY Budget	Difference
Local Taxes			\$ -
Local Support NonTax	\$ 2,200	\$ 1,000	\$ (1,200)
State, General Purpose			\$ -
State, Special Purpose	\$ 55,500	\$ 73,000	\$ 17,500
Federal Gen/Special Purp			\$ -
Revenues, Other Entities			\$ -
Total	\$ 57,700	\$ 74,000	\$ 16,300
Expenditures			
	2021FY Budget	2122FY Budget	Difference
30 Equipment	\$ 110,700	\$ 190,000	\$ 79,300
60 Bond Levy Inssuance	.	.	
90 Debt			\$ -
Total	\$ 110,700	\$ 190,000	\$ 79,300
Net Position	\$ (53,000)	\$ (116,000)	\$ (79,300)
Estimated Ending Fund Balance:			
		\$	2,450

Four Year Forecast

Four-Year Enrollment Forecasting				
Grade	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
Kinder	60.00	62.00	62.00	62.00
1	55.00	60.00	63.00	62.00
2	57.00	61.00	61.00	64.00
3	75.00	61.00	62.00	62.00
4	60.00	75.00	62.00	63.00
5	70.00	63.00	75.00	63.00
6	65.00	72.00	63.00	75.00
7	70.00	67.00	72.00	64.00
8	68.00	72.00	67.00	72.00
9	73.00	69.00	72.00	68.00
10	71.00	73.00	69.00	72.00
11	55.00	71.00	70.00	65.00
12	56.00	55.00	65.00	65.00
Total FTE	835.00	861.00	863.00	857.00
Running Start	9.00	8.00	8.00	8.00
Open Doors	10.00	10.00	10.00	10.00
ALE	-	-	-	-
Total K-12 FTE	854.00	879.00	881.00	875.00

Revenue Assumption (Guidance from OSPI) A school district must have voter approval on enrichment levy proceeds for them to be considered revenue in the initial year of their four-year budget. If a district's current enrichment levy expires after the initial year of the four-year plan, the district shall assume continued collection of such voter-approved levy at the lesser of 1) the same total dollar amount per calendar year for the duration of the four years, or 2) the estimated maximum allowable levy for that calendar year.

Levy Forecasting						
	869.9	876.3	892.2	854	875	Student AAFE
	2019	2020	2021	2022	2023	Fiscal YR
	\$ 1,349,326	\$ 2,000,000	\$ 2,100,000	\$ 2,210,000	\$ 2,300,000	
41.4%	\$ 558,756	\$ 828,200	\$ 869,610	\$ 915,161		FALL
58.6%	\$ 790,570	\$ 1,171,800	\$ 1,230,390	\$ 1,294,839	\$ 1,347,570	SPRING
	LEA					
	869.9	876.3	892.2	854	875	Student AAFE
	2019	2020	2021	2022	2023	Fiscal YR
	\$ -	\$ 65,300	\$ -	\$ -		
28.0%	\$ -	\$ 18,284	\$ -	\$ -		FALL
72.0%	\$ -	\$ 47,016	\$ -	\$ -		SPRING
		2018-19	\$ 1,610,309			
		2019-20	\$ 1,777,572			
		2020-21	\$ 2,076,874			
		2021-22	\$ 2,164,449			
		2022-23	\$ 2,262,731			

General Fund 4 Year Forecast

REVENUES AND OTHER FINANCING SOURCES		2.00%	1.60%	1.70%	1.90%
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	1000 Local Taxes	2,133,306	2,262,731	2,300,000	2,300,000
	2000 Local Nontax Support	33,851	34,393	34,977	35,642
	3000 State, General Purpose	7,740,511	7,864,359	7,998,053	8,150,016
	4000 State, Special Purpose	2,248,534	2,284,511	2,323,347	2,367,491
	5000 Federal, General Purpose	-	-	-	-
	6000 Federal, Special Purpose	3,562,591	1,600,000	1,150,000	800,000
	7000 Revenues from Other School Districts	30,000	27,534	27,534	27,534
	8000 Revenues from Other Entities	600,000	585,000	585,000	585,000
	9000 Other Financing Sources	1,000	1,000	1,000	1,000
A	TOTAL REVENUE AND OTHER FINANCING SOURCES	16,349,793	14,659,527	14,419,912	14,266,683
EXPENDITURES					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	00 Regular Instruction	\$ 7,861,568	7,987,353	8,123,138	8,277,478
	10 Federal Stimulus	\$ 1,994,349	800,000	300,000	-
	20 Special Education Instruction	\$ 1,294,124	1,314,830	1,337,182	1,362,589
	30 Vocational Education Instruction	\$ 472,436	479,995	488,155	497,430
	40 Skill Center Instruction	\$ -	-	-	-
	50 and 60 Compensatory Education Instruction	\$ 929,512	944,384	960,439	978,687
	70 Other Instructional Programs	\$ 133,489	50,000	50,850	51,816
	80 Community Services	-	-	-	-
	90 Support Services	3,664,315	3,100,000	3,152,700	3,212,601
B	TOTAL EXPENDITURES	16,349,793	14,676,562	14,412,464	14,380,601
C	OTHER FINANCING USES -- TRANSFERS OUT (G.L. 536) 1/	-	0	0	0
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)	-	(17,035)	7,448	(113,918)
BEGINNING FUND BALANCE					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	G.L.884 Assigned to Other Capital Projects		-		
	G.L.888 Assigned to Other Purposes	95,000	95,000		
	G.L.890 Unassigned Fund Balance	1,705,000	1,705,000	1,782,965	1,790,413
	G.L.891 Unassigned to Minimum Fund Balance Policy				
F	TOTAL BEGINNING FUND BALANCE	1,800,000	1,800,000	1,782,965	1,790,413
ENDING FUND BALANCE					
	Description				
	G.L.884 Assigned to Other Capital Projects				
	G.L.888 Assigned to Other Purposes	95,000	95,000		
	G.L.890 Unassigned Fund Balance	1,705,000	1,687,965	1,790,413	1,676,495
	G.L.891 Unassigned to Minimum Fund Balance Policy				
H	TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,800,000	1,782,965	1,790,413	1,676,495

Capital Projects 4 Year Forecast

SUMMARY OF CAPITAL PROJECTS FUND BUDGET					
REVENUES AND OTHER FINANCING SOURCES					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	1000 Local Taxes	-			
	2000 Local Nontax Support	25,000	25,000	25,000	25,000
	4000 State, Special Purpose	200,000		-	-
A	TOTAL REVENUE AND OTHER FINANCING SOURCES	225,000	25,000	25,000	25,000
EXPENDITURES					
	Description				
	10 Sites	\$ 80,000	10,000	10,000	10,000
	20 Buildings	\$ 450,000	100,000	100,000	100,000
	30 Equipment	\$ 30,000	-	-	
	40 Energy	\$ 1,010,000	20,000	20,000	20,000
B	TOTAL EXPENDITURES	1,570,000	130,000	130,000	130,000
C	OTHER FINANCING USES -- TRANSFERS OUT (G.L. 536) 1/				
D	Transfers in From General Fund 9901	0	0		0
E	EXCESS OF REVENUES / OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	(1,345,000)	(105,000)	(105,000)	(105,000)
BEGINNING FUND BALANCE					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	G.L.889 Assigned to Fund Purposes	1,850,000	505,000	400,000	295,000
F	TOTAL BEGINNING FUND BALANCE	1,850,000	505,000	400,000	295,000
ENDING FUND BALANCE					
	Description				
	G.L.889 Assigned to Fund Purposes	505,000	400,000	295,000	190,000
H	TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	505,000	400,000	295,000	190,000

ASB 4 Year Forecast

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET					
REVENUES					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	100 General Student Body	68,700	68,700	68,700	68,700
	200 Athletics	102,800	102,800	102,800	102,800
	300 Classes	8,000	8,000	8,000	8,000
	400 Clubs	83,100	105,466	105,466	105,466
	600 Private Moneys	3,700	3,700	3,700	3,700
A	TOTAL REVENUES	266,300	288,666	288,666	288,666
EXPENDITURES					
	Description				
	100 General Student Body	68,700	68,700	68,700	68,700
	200 Athletics	102,800	102,800	102,800	102,800
	300 Classes	8,000	8,000	8,000	8,000
	400 Clubs	83,100	105,466	105,466	105,466
	600 Private Moneys	3,700	3,700	3,700	3,700
B	TOTAL EXPENDITURES	266,300	288,666	288,666	288,666
C	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-	-	-	-
BEGINNING FUND BALANCE					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	180,000	180,000	180,000	180,000
D	TOTAL BEGINNING FUND BALANCE	180,000	180,000	180,000	180,000
ENDING FUND BALANCE					
	Description				
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	180,000	180,000	180,000	180,000
D	TOTAL ENDING FUND BALANCE	180,000	180,000	180,000	180,000

Transportation Vehicle 4 Year Forecast

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET					
REVENUES AND OTHER FINANCING SOURCES					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	2300 Investment Earnings	1,000	1,200	1,200	1,200
	4499 Transportation Reimbursement Depreciation	73,000	72,000	65,000	72,000
	9300 Sale of Equipment	-	1,000	1,000	1,000
A	TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	74,000	74,200	67,200	74,200
B	9900 TRANSFERS IN (from the General Fund)	0			
C	TOTAL REVENUES AND OTHER FINANCING SOURCES	74,000	74,200	67,200	74,200
EXPENDITURES					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	190,000		130,000	70,000
	34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
D	TOTAL EXPENDITURES	190,000	-	130,000	70,000
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)	(116,000)	74,200	(62,800)	4,200
BEGINNING FUND BALANCE					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	118,450	2,450	76,650	13,850
D	TOTAL BEGINNING FUND BALANCE	118,450	2,450	76,650	13,850
ENDING FUND BALANCE					
	Description	2021-2022 F	2022-23 F	2023-24 F	2024-25 F
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	2,450	76,650	13,850	18,050
D	TOTAL ENDING FUND BALANCE	2,450	76,650	13,850	18,050