

West Valley School (Yakima) District No.208

F-195F

ENROLLMENT AND STAFF COUNTS

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	385.00	385.00	385.00	385.00
2. Grade 1	383.00	383.00	383.00	383.00
3. Grade 2	389.00	389.00	389.00	389.00
4. Grade 3	394.00	394.00	394.00	394.00
5. Grade 4	374.00	374.00	374.00	374.00
6. Grade 5	420.00	420.00	420.00	420.00
7. Grade 6	435.00	435.00	435.00	435.00
8. Grade 7	427.00	427.00	427.00	427.00
9. Grade 8	433.00	433.00	433.00	433.00
10. Grade 9	393.00	393.00	393.00	393.00
11. Grade 10	383.00	383.00	383.00	383.00
12. Grade 11 (excluding Running Start)	326.00	319.00	319.00	319.00
13. Grade 12 (excluding Running Start)	276.00	270.00	270.00	270.00
14. SUBTOTAL	5,018.00	5,005.00	5,005.00	5,005.00
15. Running Start	228.00	233.00	233.00	233.00
16. Dropout Reengagement Enrollment	13.00	13.00	13.00	13.00
17. ALE Enrollment	306.00	312.00	312.00	312.00
18. TOTAL K-12	5,565.00	5,563.00	5,563.00	5,563.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	320.456	300.460	300.460	300.460
2. General Fund FTE Classified Employees /4	206.042	186.040	186.040	186.040

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,967,086	4,983,890	4,884,212	4,981,896
2000 Local Nontax Support	944,511	925,621	807,108	807,108
3000 State, General Purpose	53,581,716	48,223,545	49,188,015	49,188,015
4000 State, Special Purpose	12,606,595	11,976,265	11,736,740	11,736,740
5000 Federal, General Purpose	52,434	49,812	49,812	49,812
6000 Federal, Special Purpose	3,548,921	3,371,475	3,371,475	3,371,475
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	76,701,263	69,530,608	70,037,362	70,135,046
EXPENDITURES				
00 Regular Instruction	42,080,944	39,080,944	39,080,944	39,080,944
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	9,086,240	9,086,240	9,086,240	9,086,240
30 Vocational Education Instruction	4,843,237	4,843,237	4,843,237	4,843,237
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,748,306	3,748,306	3,748,306	3,748,306
70 Other Instructional Programs	237,982	237,982	237,982	237,982
80 Community Services	0	0	0	0
90 Support Services	16,014,441	15,214,441	15,214,441	15,214,441
B. TOTAL EXPENDITURES	76,011,150	72,211,150	72,211,150	72,211,150
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	495,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	195,113	-2,680,542	-2,173,788	-2,076,104
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	670,000	670,000	670,000	670,000
G.L.825 Restricted for Skill Center	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	435,000	435,000	435,000	435,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	311,910	311,910	311,910	311,910
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	691,663	691,663	691,663	691,663
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	225,000	225,000	225,000	225,000
G.L.888 Assigned to Other Purposes	275,000	275,000	275,000	275,000
G.L.890 Unassigned Fund Balance	881,557	785,425	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	7,309,870	7,601,115	5,705,998	3,532,210
F. TOTAL BEGINNING FUND BALANCE	10,800,000	10,995,113	8,314,571	6,140,783
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	670,000	670,000	670,000	670,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	435,000	435,000	435,000	435,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	311,910	311,910	311,910	311,910
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	691,663	691,663	691,663	691,663
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	225,000	225,000	225,000	225,000
G.L.888 Assigned to Other Purposes	275,000	275,000	275,000	275,000
G.L.890 Unassigned Fund Balance	785,425	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	7,601,115	5,705,998	3,532,210	1,456,106
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,995,113	8,314,571	6,140,783	4,064,679

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

2/G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES				
100 General Student Body	221,769	217,334	219,507	223,897
200 Athletics	334,631	270,938	273,648	279,121
300 Classes	29,500	28,910	29,199	29,783
400 Clubs	370,055	266,654	269,320	274,707
600 Private Moneys	16,500	16,170	16,332	16,658
A. TOTAL REVENUES	972,455	800,006	808,006	824,166
EXPENDITURES				
100 General Student Body	236,419	209,055	210,100	213,252
200 Athletics	287,912	255,033	256,308	260,153
300 Classes	25,800	25,542	25,670	26,055
400 Clubs	378,850	260,062	261,362	265,282
600 Private Moneys	17,300	17,127	17,213	17,471
B. TOTAL EXPENDITURES	946,281	766,819	770,653	782,213
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	26,174	33,187	37,353	41,953
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	413,931	440,105	473,292	510,645
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	413,931	440,105	473,292	510,645
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	440,105	473,292	510,645	552,598
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	440,105	473,292	510,645	552,598

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,999,440	8,165,600	8,236,000	8,285,800
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,999,440	8,165,600	8,236,000	8,285,800
EXPENDITURES				
Matured Bond Expenditures	3,640,000	4,970,000	5,290,000	5,620,000
Interest on Bonds	3,170,351	3,025,988	2,863,325	2,665,800
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	125,000	125,000	125,000	125,000
B. TOTAL EXPENDITURES	6,935,351	8,120,988	8,278,325	8,410,800
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,064,089	44,612	-42,325	-125,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,335,028	4,399,117	4,443,729	4,401,404
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,335,028	4,399,117	4,443,729	4,401,404
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	4,399,117	4,443,729	4,401,404	4,276,404
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,399,117	4,443,729	4,401,404	4,276,404

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	215,000	20,000	20,000	20,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	11,380,865	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	495,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,090,865	20,000	20,000	20,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	61,200,000	800,000	700,000	700,000
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	61,200,000	800,000	700,000	700,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-49,109,135	-780,000	-680,000	-680,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	51,192,425	2,083,290	1,303,290	623,290
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	51,192,425	2,083,290	1,303,290	623,290
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	2,083,290	1,303,290	622,290	-56,710
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,083,290	1,303,290	623,290	-56,710

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	9,730	9,730	9,730	9,730
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	245,065	250,000	250,000	250,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	254,795	259,730	259,730	259,730
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	325,000	330,000	335,000	340,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	325,000	330,000	335,000	340,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-70,205	-70,270	-75,270	-80,270
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	416,622	346,417	276,147	200,877
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	416,622	346,417	276,147	200,877
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	346,417	276,147	200,877	120,607
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	346,417	276,147	200,877	120,607

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.