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WHATCOM COUNTY
COUNCIL

BLAINE SCHOOL DISTRICT NO. 503
WHATCOM COUNTY, WASHINGTON

RESOLUTION NO. 1920-17

ADOPTION OF 2020-21 BUDGET

A RESOLUTION of the Board of Directors of Blaine School District No. 503, Whatcom County, Washington, fixing and determining fund appropriations; adopting the 2020-21 budget, the four year budget plan summary and the four-year enrollment projection; approving certain fund transfers; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BLAINE SCHOOL DISTRICT NO. 503, WHATCOM COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Blaine School District No. 503, Whatcom 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, certain fund transfers, 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 projection.

(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.

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on July 27, 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	\$37,693,318
Capital Projects Fund	\$5,590,105
Transportation Vehicle Fund	\$348,309
Debt Service Fund	\$3,839,583
Associated Student Body Fund	354,133

(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. Fund Transfers.

(a) Pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board, in relation to the 2020-21 budget, hereby (i) approves the transfer or transfers of State of Washington apportionment (“State Apportionment”) on an as needed basis in the aggregate amount of not to exceed \$94,973 from the General Fund to the Debt Service Fund for the purpose of debt service, (ii) requests that the Office of the Superintendent of Public Instruction approve the transfer of State Apportionment, and (iii) authorizes the District’s Executive Director of Finance and Operations to determine the exact amount and timing of such transfer or transfers of State Apportionment. The transfer or transfers of State Apportionment will not result in a negative estimated ending fund balance in the General Fund.

Section 4. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District’s Executive Director of Finance and Operations 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 Blaine School District No. 503, Whatcom County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 24th day of August, 2020, the following Directors being present and voting in favor of the resolution.

BLAINE SCHOOL DISTRICT NO. 503
WHATCOM COUNTY WASHINGTON

Charles Gibson

President and Director

SM

Vice President and Director

Jon T Numamaker

Director

Donald

Director

John Toltz

Director

Dr. Christopher Granger

Secretary to the Board of Directors



Blaine School District

765 H Street ♦ Blaine, Washington 98230 ♦ 360-332-5881 ♦ Fax 360-332-7568 ♦ www.blainesd.org

SUPERINTENDENT
Ronald C. Spanjer Ed.D.

BOARD OF DIRECTORS
Todd Berge
John Freal
Charles Gibson
Joan Lotze
Laura McKinney

Levy Certification – For collection in 2021

In accordance with RCW 84.52.020, I, Amber Porter, Executive Director of Finance and Operations, for the Blaine School District No 503, do hereby certify to the Whatcom County legislative authority that the Board of Director requests that the following levy amounts be collected in 2021 as provided in the district's budget, which was adopted following a public hearing held on July 27, 2020 plus all refunds left to collect sufficient to fulfill the Board of Director's prior year requests and budgets.

Excess Levy's plus refunds related to prior year certifications and budgets are listed below.

Refunds determined by the Whatcom County Assessor's Office November 9, 2020 and related to prior year excess levies are included in this certification.

Enrichment \$5,808,487.92
Capital \$2,006,112.53
Debt Service \$3,715,569.55

Amber Porter
Executive Director of Finance and Operations

Blaine School District No.503
 BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	37,090,583	315,350	3,808,973	3,064,544	105,382
Total Appropriation (Expenditures)	37,693,318	354,133	3,839,583	5,590,105	348,309
Other Financing Uses--Transfers Out (G.L. 536)	94,973	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	-697,708	-38,783	-30,610	-2,525,561	-242,927
Beginning Total Fund Balance	2,988,000	168,690	1,842,855	2,525,561	242,927
Ending Total Fund Balance	2,290,292	129,907	1,812,245	0	0

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 collection	6,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	216,828	0	0	0	0
Net excess levy amount for 2021 collection after rollback	5,783,172	XXXX	3,700,000	2,000,000	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.

Blaine School District No.503

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
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,215.39		2,209.76		2,199.57	
FTE Certificated Employees	160.414		159.497		165.244	
FTE Classified Employees	96.250		97.311		105.148	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	34,561,041		36,261,749		37,090,583	
Total Expenditures	33,389,738		36,234,712		37,693,318	
Total Beginning Fund Balance	1,886,155		2,283,224		2,988,000	
Total Ending Fund Balance	2,692,773		2,215,288		2,290,292	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	18,061,260	54.09	19,935,201	55.02	19,863,322	52.70
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	5,173,078	15.49	5,095,640	14.06	5,238,801	13.90
Vocational Instruction	762,984	2.29	861,766	2.38	1,092,534	2.90
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,580,389	4.73	2,321,296	6.41	2,382,733	6.32
Other Instructional Programs	480,101	1.44	698,617	1.93	1,111,577	2.95
Community Services	54,343	0.16	69,940	0.19	26,950	0.07
Support Services	7,277,582	21.80	7,252,252	20.01	7,977,401	21.16
Total - Program Groups	33,389,738	100.00	36,234,712	100.00	37,693,318	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	18,955,704	56.77	22,440,818	61.93	22,645,101	60.08
Teaching Support	4,652,566	13.93	4,234,478	11.69	4,299,717	11.41
Other Supportive Activities	5,270,948	15.79	5,269,650	14.54	5,820,897	15.44
Building Administration	1,736,473	5.20	1,674,833	4.62	2,265,699	6.01
Central Administration	2,673,631	8.01	2,614,933	7.22	2,661,904	7.06
Total - Activity Groups	33,389,738	100.00	36,234,712	100.00	37,693,318	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	14,303,820	42.84	14,457,662	39.90	15,458,464	41.01
Classified Salaries	5,989,420	17.94	5,572,623	15.38	6,514,539	17.28

Blaine School District No.503

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	8,049,028	24.11	7,938,340	21.91	9,246,939	24.53
Supplies, Instructional Resources and Noncapitalized Items	1,527,511	4.57	2,675,877	7.38	2,778,278	7.37
Purchased Services	3,320,038	9.94	5,166,229	14.26	3,497,427	9.28
Travel	124,807	0.37	192,315	0.53	154,053	0.41
Capital Outlay	75,113	0.22	231,666	0.64	43,618	0.12
Total - Objects	33,389,738	100.00	36,234,712	100.00	37,693,318	100.00

Blaine School District No.503

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	179.39	161.00	153.00
2. Grade 1	162.34	176.98	158.46
3. Grade 2	162.88	158.85	173.93
4. Grade 3	175.14	163.05	158.56
5. Grade 4	162.82	177.04	157.62
6. Grade 5	158.32	159.02	169.59
7. Grade 6	174.77	156.13	160.02
8. Grade 7	169.43	173.54	162.09
9. Grade 8	172.41	170.20	175.72
10. Grade 9	160.94	172.26	170.18
11. Grade 10	137.05	159.88	179.53
12. Grade 11 (excluding Running Start)	146.12	110.60	136.49
13. Grade 12 (excluding Running Start)	110.21	137.85	110.96
14. SUBTOTAL	2,071.82	2,076.40	2,066.15
15. Running Start	57.91	49.82	53.49
16. Dropout Reengagement Enrollment	9.80	12.00	10.00
17. ALE Enrollment	75.86	71.54	69.93
18. TOTAL K-12	2,215.39	2,209.76	2,199.57
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	160.414	159.497	165.244
2. General Fund FTE Classified Employees /4	96.250	97.311	105.148

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.

Blaine School District No.503

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,242,619	5,589,318	5,747,408
2000 Local Nontax Support	569,499	479,056	462,836
3000 State, General Purpose	19,811,719	20,913,633	21,289,274
4000 State, Special Purpose	6,100,308	6,790,348	6,334,098
5000 Federal, General Purpose	31,517	6,000	6,000
6000 Federal, Special Purpose	1,657,475	2,389,394	2,857,217
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	147,904	94,000	393,750
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	34,561,041	36,261,749	37,090,583
EXPENDITURES			
00 Regular Instruction	18,061,260	19,935,201	19,863,322
10 Federal Stimulus	0	0	0
20 Special Education Instruction	5,173,078	5,095,640	5,238,801
30 Vocational Education Instruction	762,984	861,766	1,092,534
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,580,389	2,321,296	2,382,733
70 Other Instructional Programs	480,101	698,617	1,111,577
80 Community Services	54,343	69,940	26,950
90 Support Services	7,277,582	7,252,252	7,977,401
B. TOTAL EXPENDITURES	33,389,738	36,234,712	37,693,318
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	364,685	94,973	94,973
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	806,619	-67,936	-697,708
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	8,511	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Blaine School District No.503

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	9,704	40,000	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	59,001	229,181	867,453
G.L.891 Unassigned to Minimum Fund Balance Policy		2,014,043	2,120,547
F. TOTAL BEGINNING FUND BALANCE	1,886,155	2,283,224	2,988,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	23,471	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	67,286	40,000	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	598,632	1,205	28,693
G.L.891 Unassigned to Minimum Fund Balance Policy	2,003,384	2,174,083	2,261,599
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,692,773	2,215,288	2,290,292

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

Elaine School District No.503

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.

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	6,242,311	5,589,000	5,747,079
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	308	318	329
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,242,619	5,589,318	5,747,408
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	125,137	96,000	73,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	1,070	0	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	4,389	7,720	4,500
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	5,056	10,000	10,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	270,058	240,000	250,000
2300 Investment Earnings	46,923	30,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	44,034	28,000	28,000
2600 Fines and Damages	1,025	535	535
2700 Rentals and Leases	16,739	20,000	20,000
2800 Insurance Recoveries	1,000	1	1
2900 Local Support Nontax, Unassigned	53,459	46,600	46,600
2910 E-Rate	608	200	200
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	569,499	479,056	462,836

Blaine School District No.503

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

STATE, GENERAL PURPOSE	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
3100 Apportionment	19,293,898	20,309,471	20,706,041
3121 Special Education--General Apportionment	517,821	604,162	583,233
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	19,811,719	20,913,633	21,289,274
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	1,250	1,250
4121 Special Education	3,215,559	3,609,917	3,682,016
4122 Special Ed-Infants and Toddlers-State	300,818	321,938	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	806,490	1,035,788	1,060,472
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	132,008	137,211	152,853
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	151,747	168,023	164,198
4174 Highly Capable	64,439	69,125	70,298
4188 Childcare	0	0	0
4198 School Food Services	18,736	20,400	20,400
4199 Transportation--Operations	1,410,509	1,426,696	1,182,611
4300 Other State Agencies, Unassigned	0	0	0
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, Ctvs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	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	6,100,308	6,790,348	6,334,098
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Blaine School District No.503

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	31,517	6,000	6,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	31,517	6,000	6,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	300,000	760,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	462,166	413,603	405,943
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	9,023	15,097	15,097
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	359,315	561,932	547,563
6152 School Improve, Fed Other Title Grants under ESEA, Fed	81,285	363,665	379,628
6153 Migrant ESEA Migrant, Federal	0	0	0
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)	12,093	11,281	11,770
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	544,060	580,000	580,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0

Blaine School District No.503

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	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	112,303	96,600	110,000
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	13,382	3,000	3,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	2,568	4,216	4,216
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

Blaine School District No.503

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	61,280	40,000	40,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,657,475	2,389,394	2,857,217
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	78,274	94,000	393,750
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	69,630	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

Blaine School District No.503

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	147,904	94,000	393,750
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	34,561,041	36,261,749	37,090,583

Blaine School District No.503

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	17,432,299	19,177,646	19,153,359
02 Alternative Learning Experience	555,376	662,660	629,242
03 Basic Education - Dropout Reengagement	73,586	94,895	80,721
00 TOTAL REGULAR INSTRUCTION	18,061,260	19,935,201	19,863,322
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,456,099	4,364,072	4,834,912
22 Special Education, Infants and Toddlers, State	265,505	321,938	0
24 Special Education, Supplemental, Federal	451,473	409,630	403,889
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	5,173,078	5,095,640	5,238,801
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	681,614	762,665	947,149
34 Middle School Career and Technical Education, State	72,614	84,004	130,288
38 Vocational, Federal	8,755	15,097	15,097
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	762,984	861,766	1,092,534
SKILL CENTER INSTRUCTION			
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	XXXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	359,056	550,223	552,992
52 Other Title Grants under ESEA-Federal	78,889	362,516	371,318
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	772,608	1,005,790	1,042,081

Blaine School District No.503

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	6,093	10,000	10,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	127,239	137,211	152,853
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	12,109	11,281	11,443
65 Transitional Bilingual, State	220,592	230,275	228,046
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	3,804	14,000	14,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,580,389	2,321,296	2,382,733
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	106,271	100,338	67,972
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	373,830	598,279	1,043,605
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	480,101	698,617	1,111,577
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	54,343	69,940	26,950
80 TOTAL COMMUNITY SERVICES	54,343	69,940	26,950
SUPPORT SERVICES			
97 District-wide Support	4,773,685	4,793,063	5,024,633
98 School Food Services	1,052,534	1,051,489	1,147,511
99 Pupil Transportation	1,451,363	1,407,700	1,805,257
90 TOTAL SUPPORT SERVICES	7,277,582	7,252,252	7,977,401
TOTAL PROGRAM EXPENDITURES	33,389,738	36,234,712	37,693,318

Elaine School District No.503

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	(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	19,153,359	2,913	11,311,329	1,477,206	4,934,779	689,716	623,945	100,886	12,585
02 ALE	629,242	0	343,634	33,367	176,241	75,000	1,000	0	0
03 Basic Education - Dropout Reengagement	80,721	0	0	0	0	0	80,721	0	0
TOTAL REGULAR INSTRUCTION	19,863,322	2,913	11,654,963	1,510,573	5,111,020	764,716	705,666	100,886	12,585
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	4,834,912	0	2,027,983	881,772	1,391,580	33,191	495,192	5,194	0
22 Sp Ed, I&T, St	0	0	0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	403,889	0	230,165	48,750	124,974	0	0	0	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	5,238,801	0	2,258,148	930,522	1,516,554	33,191	495,192	5,194	0
31 Voc, Basic, St	947,149	0	391,032	9,680	155,598	105,614	270,748	0	14,477
34 MidSchCar/Tec	130,288	0	39,654	0	17,637	16,639	56,358	0	0
38 Voc, Fed	15,097	0	0	0	0	4,449	2,095	2,976	5,577
39 Voc, Other	0	0	0	0	0	0	0	0	0

Blaine School District No.503

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	1,092,534	0	0	430,686	9,680	173,235	126,702	329,201	2,976	20,054
INSTRUCTION										
45 Skill 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	0	0	0	0	0	0	0	0	0	0
INSTRUCTION										
51 ESEA Disadvantaged, Federal	552,992	0	0	155,777	164,131	151,766	14,687	66,631	0	0
52 Other Title Grants under ESEA -Federal	371,318	0	0	34,988	68,001	25,681	146,384	96,264	0	0
53 ESEA Migrant, Federal	0	0	0	0	0	0	0	0	0	0
54 Read First, Fed	0	0	0	0	0	0	0	0	0	0
55 LAP	1,042,081	0	0	383,828	138,485	230,589	131,111	158,068	0	0
56 St In, Ctr/Hm, D	10,000	0	0	0	0	0	0	10,000	0	0
57 St In, N/D, Fed	0	0	0	0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	152,853	0	0	95,081	0	22,351	0	9,921	25,500	0
59 I-JAJ	0	0	0	0	0	0	0	0	0	0
61 Head Start, Fed	0	0	0	0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0	0	0	0	0	0	0	0	0
64 LEP, Fed	11,443	0	0	0	4,985	2,859	0	3,599	0	0
65 Tran Billing, St	228,046	0	0	118,655	32,412	74,131	2,800	0	48	0
67 Ind Ed, Fd,	0	0	0	0	0	0	0	0	0	0

Blaine School District No.503

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	0	0	0	0	0	0	0	0	0	0
69 Comp, Othr	14,000	0	0	0	0	0	14,000	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,382,733	0	0	788,329	408,014	507,377	308,982	344,483	25,548	0
71 Traffic Safety	0	0	0	0	0	0	0	0	0	0
73 Summer School	0	0	0	0	0	0	0	0	0	0
74 Highly Capable	67,972	182	0	13,368	0	3,148	50,349	663	262	0
76 Target Asst, Fed	0	0	0	0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0	0	0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,043,605	4,000	0	104,258	22,428	75,804	809,900	27,215	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,111,577	4,182	0	117,626	22,428	78,952	860,249	27,878	262	0
81 Public Radio/TV	0	0	0	0	0	0	0	0	0	0
86 Comm Schools	0	0	0	0	0	0	0	0	0	0
88 Child Care	0	0	0	0	0	0	0	0	0	0
89 Othr Comm Srv	26,950	14,000	0	1,200	1,200	550	10,000	0	0	0
TOTAL COMMUNITY SERVICES	26,950	14,000	0	1,200	1,200	550	10,000	0	0	0
97 Distwide Suppt	5,024,633	637	-6,679	207,512	2,165,643	996,363	153,438	1,484,190	17,550	5,979
98 Schl Food Serv	1,147,511	0	0	0	467,966	261,458	411,000	6,087	1,000	0
99 Pupil Transp	1,805,257	533	-15,586	0	998,513	601,430	110,000	104,730	637	5,000
TOTAL SUPPORT SERVICES	7,977,401	1,170	-22,265	207,512	3,632,122	1,859,251	674,438	1,595,007	19,187	10,979

Elaine School District No.503

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	(6) Purchased Services	(7) Travel	(8) Capital Outlay	(9)
OBJECT TOTALS	37,693,318	22,265	-22,265	15,458,464	6,514,539	9,246,939	2,778,278	3,497,427	154,053	43,618	

Blaine School District No.503

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	56,912	XXXXX	22,265	XXXXX	22,265	XXXXX
(1) Credit Transfers	-56,912	XXXXX	-22,265	XXXXX	-22,265	XXXXX
(2) Certificated Salaries	14,303,820	42.84	14,457,662	39.90	15,458,464	41.01
(3) Classified Salaries	5,989,420	17.94	5,572,623	15.38	6,514,539	17.28
(4) Employee Benefits and Payroll Taxes	8,049,028	24.11	7,938,340	21.91	9,246,939	24.53
(5) Supplies and Materials	1,527,511	4.57	2,675,877	7.38	2,778,278	7.37
(7) Purchased Services	3,320,038	9.94	5,166,229	14.26	3,497,427	9.28
(8) Travel	124,807	0.37	192,315	0.53	154,053	0.41
(9) Capital Outlay	75,113	0.22	231,666	0.64	43,618	0.12
TOTAL EXPENDITURES	33,389,738	100.00	36,234,712	100.00	37,693,318	100.00

Blaine School District No.503

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
TEACHING ACTIVITIES						
27 Teaching	18,171,989	54.42	21,676,717	59.82	21,827,955	57.91
28 Extracur	783,716	2.35	764,101	2.11	817,146	2.17
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	18,955,704	56.77	22,440,818	61.93	22,645,101	60.08
TEACHING SUPPORT						
22 Lrn Resrc	421,981	1.26	289,065	0.80	318,131	0.84
24 Guid/Coun	795,620	2.38	907,165	2.50	948,349	2.52
25 Pupil M/S	463,203	1.39	534,472	1.48	564,253	1.50
26 Health	1,509,121	4.52	1,493,255	4.12	1,799,988	4.78
31 InstProDev	938,918	2.81	447,552	1.24	372,004	0.99
32 Inst Tech	114,715	0.34	113,466	0.31	123,992	0.33
33 Curriculum	409,007	1.22	312,151	0.86	173,000	0.46
34 Prof Lrng St	100,416	0.30	137,352	0.38	0	0.00
TOTAL TEACHING SUPPORT	4,652,566	13.93	4,234,478	11.69	4,299,717	11.41
OTHER SUPPORT ACTIVITIES						
42 Food	406,048	1.22	408,000	1.13	398,000	1.06
44 Operation	467,631	1.40	457,106	1.26	585,088	1.55
49 Transfers	-5,056	-0.02	0	0.00	0	0.00
52 Operation	985,679	2.95	912,403	2.52	1,180,103	3.13
53 Maintnce	152,806	0.46	161,845	0.45	174,215	0.46
56 Insurance	36,868	0.11	45,177	0.12	56,511	0.15
59 Transfers	-51,856	-0.16	-15,586	-0.04	-15,586	-0.04
62 Grnd Mnt	317,691	0.95	324,655	0.90	308,364	0.82
63 Oper Bldg	1,175,490	3.52	1,053,596	2.91	1,328,436	3.52
64 Maintnce	368,675	1.10	411,114	1.13	394,376	1.05
65 Utilities	754,056	2.26	741,950	2.05	741,950	1.97
67 Bldg Secu	20,283	0.06	10,566	0.03	10,566	0.03
68 Insurance	231,023	0.69	282,213	0.78	281,883	0.75
72 Info Sys	386,194	1.16	406,107	1.12	356,487	0.95
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	19,728	0.06	70,504	0.19	20,504	0.05
83 Interest	0	0.00	0	0.00	0	0.00

Blaine School District No.503

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	5,686	0.02	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	5,270,948	15.79	5,269,650	14.54	5,820,897	15.44
UNIT ADMINISTRATION						
23 Princ Off	1,736,473	5.20	1,674,833	4.62	2,265,699	6.01
TOTAL UNIT ADMINISTRATION	1,736,473	5.20	1,674,833	4.62	2,265,699	6.01
CENTRAL ADMINISTRATION						
11 Bd of Dir	108,685	0.33	143,050	0.39	88,300	0.23
12 Supt Off	432,490	1.30	356,379	0.98	402,566	1.07
13 Busns Off	413,687	1.24	391,775	1.08	435,978	1.16
14 HR	208,751	0.63	202,443	0.56	222,767	0.59
15 Pblc Rltn	26,342	0.08	27,462	0.08	114,645	0.30
21 Supv Inst	868,517	2.60	908,535	2.51	785,208	2.08
41 Supervisn	188,968	0.57	196,383	0.54	174,423	0.46
51 Supervisn	218,070	0.65	191,657	0.53	222,206	0.59
61 Supv Bldg	208,121	0.62	197,249	0.54	215,811	0.57
TOTAL CENTRAL ADMINISTRATION	2,673,631	8.01	2,614,933	7.22	2,661,904	7.06
TOTAL EXPENDITURES	33,389,738	100.00	36,234,712	100.00	37,693,318	100.00

Blaine School District No. 503

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
TEACHING ACTIVITIES				
27 Teaching	133.444	80.76	24.212	23.03
28 Extracurricular	0.000	0.00	1.738	1.65
TOTAL TEACHING ACTIVITIES	133.444	80.76	25.950	24.68
TEACHING SUPPORT				
22 Learning Resources	1.000	0.61	2.492	2.37
24 Guidance and Counseling	5.000	3.03	2.395	2.28
25 Pupil Management and Safety	0.000	0.00	6.289	5.98
26 Health/Related Services	13.800	8.35	1.708	1.62
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	1.000	0.95
TOTAL TEACHING SUPPORT	19.800	11.98	13.884	13.20
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	6.718	6.39
52 Operations	XXXXX	XXXXX	10.965	10.43
53 Maintenance	XXXXX	XXXXX	1.194	1.14
62 Grounds--Maintenance	XXXXX	XXXXX	3.023	2.87
63 Operation of Buildings	XXXXX	XXXXX	16.176	15.38
64 Maintenance	XXXXX	XXXXX	3.000	2.85
72 Information Systems	0.000	0.00	2.000	1.90
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	43.076	40.97
UNIT ADMINISTRATION				
23 Principal's Office	9.000	5.45	7.722	7.34
TOTAL UNIT ADMINISTRATION	9.000	5.45	7.722	7.34
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.61	1.000	0.95
13 Business Office	0.000	0.00	2.900	2.76
14 Human Resources	0.000	0.00	2.000	1.90
15 Public Relations	0.000	0.00	0.750	0.71
21 Supervision - Instruction	2.000	1.21	2.630	2.50
41 Supervision - Nutrition Services	0.000	0.00	1.656	1.57
51 Supervision - Transportation	0.000	0.00	1.580	1.50

Elaine School District No. 503

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
61 Supervision - Building	0.000	0.00	2.000	1.90
TOTAL CENTRAL ADMINISTRATION	3.000	1.82	14.516	13.81
TOTAL FTE STAFF	165.244	100.00	105.148	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.

Blaine School District No.503

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	80,898	110,800	103,800
200 Athletics	83,362	99,300	101,400
300 Classes	43,630	60,000	60,000
400 Clubs	48,562	54,900	45,650
600 Private Moneys	2,433	4,100	4,500
A. TOTAL REVENUES	258,886	329,100	315,350
EXPENDITURES			
100 General Student Body	68,053	110,660	103,172
200 Athletics	93,640	132,720	127,897
300 Classes	44,431	60,000	60,500
400 Clubs	55,765	55,740	53,314
600 Private Moneys	91	8,850	9,250
B. TOTAL EXPENDITURES	261,980	367,970	354,133
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-3,095	-38,870	-38,783
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	147,682	145,000	168,690
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
D. TOTAL BEGINNING FUND BALANCE	147,682	145,000	168,690
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)			
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	144,587	106,130	129,907
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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	144,587	106,130	129,907

Blaine School District No.503

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Blaine School District No.503

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,720,490	3,711,982	3,700,000
2000 Local Nontax Support	21,817	16,000	14,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	84,685	94,973	94,973
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,826,992	3,822,955	3,808,973
EXPENDITURES			
Matured Bond Expenditures	2,465,000	2,510,000	2,580,000
Interest on Bonds	1,209,307	1,234,856	1,184,583
Interfund Loan Interest	0	0	0
Bond Transfer Fees	900	75,000	75,000
Arbitrage Rebate	0	0	0
Underwriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,675,207	3,819,856	3,839,583
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	151,785	3,099	-30,610
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,683,918	1,807,937	1,842,855
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
F. TOTAL BEGINNING FUND BALANCE	1,683,918	1,807,937	1,842,855
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-) ENDING FUND BALANCE	XXXXX	XXXXX	XXXXX
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,835,703	1,800,748	1,812,245
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	10,288	0

Blaine School District No.503

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)	1,835,703	1,811,036	1,812,245

Blaine School District No.503

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	3,720,121	3,711,569	3,699,579
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	368	413	421
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,720,490	3,711,982	3,700,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	21,817	16,000	14,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	21,817	16,000	14,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
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 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
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	84,685	94,973	0
9901 Transfers (local resources)	XXXXX	0	94,973
9000 TOTAL OTHER FINANCING SOURCES	84,685	94,973	94,973
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,826,992	3,822,955	3,808,973

Blaine School District No.503

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,086,511	2,000,000	2,000,000
2000 Local Nontax Support	123,319	53,000	53,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	1,742,693	1,011,544
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	4,824,170	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,033,999	3,795,693	3,064,544
EXPENDITURES			
10 Sites	0	2,400,000	1,469,751
20 Buildings	7,023,027	8,603,677	3,520,354
30 Equipment	0	558,000	600,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	44,000	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	7,108,958	11,561,677	5,590,105
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,074,959	-7,765,984	-2,525,561
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	7,346,920	6,360,086	0
G.L.862 Committed from Levy Proceeds	0	1,025,898	1,778,751
G.L.863 Restricted from State Proceeds	0	0	0

Blaine School District No.503

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	257,161	380,000	746,810
G.L.890 Unassigned Fund Balance	535,180	0	0
F. TOTAL BEGINNING FUND BALANCE	7,604,082	7,765,984	2,525,561
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
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	4,942,817	0	0
G.L.862 Committed from Levy Proceeds	1,051,126	0	0
G.L.863 Restricted from State Proceeds	0	0	0
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	535,180	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,529,123	0	0

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.

Blaine School District No.503

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	1,086,399	1,999,777	1,999,772
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	112	223	228
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,086,511	2,000,000	2,000,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	104,704	53,000	53,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	18,615	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	123,319	53,000	53,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	1,742,693	1,011,544
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	0	1,742,693	1,011,544
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Blaine School District No.503

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	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
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	4,544,170	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	280,000	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	4,824,170	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,033,999	3,795,693	3,064,544

Blaine School District No.503

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
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	784	1,000	1,000
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	0	75,000	0
4499 Transportation Reimbursement Depreciation	177,265	127,861	104,382
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	1,022	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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	179,071	203,861	105,382

Blaine School District No.503

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	179,071	203,861	105,382
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	142,645	422,039	348,309
34 Transportation Equipment 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	142,645	422,039	348,309
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)	36,426	-218,178	-242,927
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	182,035	218,178	242,927
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	182,035	218,178	242,927
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)		XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	218,461	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Blaine School District No.503

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/	218,461	0	0

- 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.