

**Shelton School District No.309**

**BUDGET AND EXCESS LEVY SUMMARY**

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	63,634,497	575,750	5,986,910	1,000,000	183,391
Total Appropriation (Expenditures)	63,438,125	514,139	5,907,426	54,500,000	190,000
Other Financing Uses--Transfers Out (G.L. 536)	176,738	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	19,634	61,611	79,484	-53,500,000	-6,609
Beginning Total Fund Balance	5,500,000	346,264	2,171,200	54,500,000	193,091
Ending Total Fund Balance	5,519,634	407,875	2,250,684	1,000,000	186,482

**SECTION B: EXCESS LEVIES FOR 2019 COLLECTION**

Excess levies approved by voters for 2019 collection	7,330,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	4,588,900	0	0	0	0
Net excess levy amount for 2019 collection after rollback	2,741,100	XXXX	5,910,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

**Shelton School District No.309**

**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	4,312.80		4,413.43		4,174.00	
FTE Certificated Employees	305.846		324.029		332.167	
FTE Classified Employees	213.959		219.535		241.215	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	54,549,790		61,358,355		63,634,497	
Total Expenditures	53,885,745		60,402,367		63,438,125	
Total Beginning Fund Balance	4,964,342		5,372,380		5,500,000	
Total Ending Fund Balance	5,372,380		6,120,111		5,519,634	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	27,969,463	51.91	30,845,909	51.07	33,068,951	52.13
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	6,974,289	12.94	7,989,444	13.23	8,126,643	12.81
Vocational Instruction	2,265,466	4.20	2,686,408	4.45	3,290,982	5.19
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,011,772	7.44	5,481,742	9.08	5,688,482	8.97
Other Instructional Programs	891,727	1.65	593,940	0.98	511,410	0.81
Community Services	577,321	1.07	175,601	0.29	172,145	0.27
Support Services	11,195,707	20.78	12,629,323	20.91	12,579,512	19.83
Total - Program Groups	53,885,745	100.00	60,402,367	100.00	63,438,125	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	30,687,903	56.95	35,710,889	59.12	37,858,395	59.68
Teaching Support	7,139,006	13.25	7,311,097	12.10	7,588,133	11.96
Other Supportive Activities	9,780,161	18.15	10,469,022	17.33	10,305,587	16.25
Building Administration	2,990,118	5.55	3,195,244	5.29	3,666,132	5.78
Central Administration	3,288,557	6.10	3,716,115	6.15	4,019,878	6.34
Total - Activity Groups	53,885,745	100.00	60,402,367	100.00	63,438,125	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	21,653,546	40.18	23,435,721	38.80	26,269,647	41.41
Classified Salaries	9,890,696	18.35	10,761,394	17.82	12,212,645	19.25

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	12,341,005	22.90	13,158,244	21.78	14,896,321	23.48
Supplies, Instructional Resources and Noncapitalized Items	3,769,231	6.99	7,316,128	12.11	4,637,261	7.31
Purchased Services	5,889,844	10.93	5,466,823	9.05	5,234,069	8.25
Travel	155,450	0.29	154,277	0.26	110,182	0.17
Capital Outlay	185,972	0.35	109,780	0.18	78,000	0.12
Total - Objects	53,885,745	100.00	60,402,367	100.00	63,438,125	100.00

Shelton School District No.309

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	275.90	292.55	270.00
2. Grade 1	312.20	277.30	284.00
3. Grade 2	308.10	315.20	270.00
4. Grade 3	278.53	311.70	295.00
5. Grade 4	270.57	282.51	292.00
6. Grade 5	324.73	277.53	273.00
7. Grade 6	278.27	320.71	270.00
8. Grade 7	299.70	283.56	306.00
9. Grade 8	297.73	322.61	285.00
10. Grade 9	393.34	410.37	380.00
11. Grade 10	397.39	398.32	383.00
12. Grade 11 (excluding Running Start)	346.37	353.28	363.00
13. Grade 12 (excluding Running Start)	310.12	381.70	359.00
14. SUBTOTAL	4,092.95	4,227.34	4,030.00
15. Running Start	76.80	80.45	64.00
16. Dropout Reengagement Enrollment	31.30	46.10	35.00
17. ALE Enrollment	111.75	59.54	45.00
18. TOTAL K-12	4,312.80	4,413.43	4,174.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	305.846	324.029	332.167
2. General Fund FTE Classified Employees /4	213.959	219.535	241.215

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

**Shelton School District No.309**

**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,232,218	7,209,685	4,650,585
2000   Local Nontax Support	626,178	819,100	874,650
3000   State, General Purpose	31,382,393	34,009,337	37,921,905
4000   State, Special Purpose	8,761,615	11,276,441	12,750,397
5000   Federal, General Purpose	9,762	81,276	81,276
6000   Federal, Special Purpose	4,813,354	5,078,199	4,928,243
7000   Revenues from Other School Districts	1,634,165	2,721,317	2,298,941
8000   Revenues from Other Entities	12,661	157,000	122,500
9000   Other Financing Sources	77,445	6,000	6,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>54,549,790</b>	<b>61,358,355</b>	<b>63,634,497</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	27,969,463	30,845,909	33,068,951
10   Federal Stimulus	0	0	0
20   Special Education Instruction	6,974,289	7,989,444	8,126,643
30   Vocational Education Instruction	2,265,466	2,686,408	3,290,982
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	4,011,772	5,481,742	5,688,482
70   Other Instructional Programs	891,727	593,940	511,410
80   Community Services	577,321	175,601	172,145
90   Support Services	11,195,707	12,629,323	12,579,512
<b>B. TOTAL EXPENDITURES</b>	<b>53,885,745</b>	<b>60,402,367</b>	<b>63,438,125</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>256,007</b>	<b>208,257</b>	<b>176,738</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>408,038</b>	<b>747,731</b>	<b>19,634</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	113,164	3,065	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	847,219	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		504,211	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Shelton School District No.309

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	208,143	203,272	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	834	0	0
G.L.890 Unassigned Fund Balance	3,794,981	4,661,832	5,500,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>4,964,342</b>	<b>5,372,380</b>	<b>5,500,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	113,215	3,065	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	947,673	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	400,000	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	208,856	200,000	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	4,102,637	5,517,046	5,519,634
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>5,372,380</b>	<b>6,120,111</b>	<b>5,519,634</b>

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

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**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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Tax	7,185,918	7,158,479	4,595,183
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	1,845	0	0
1500   Timber Excise Tax	44,456	46,206	50,402
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	5,000	5,000
<b>1000   TOTAL LOCAL TAXES</b>	<b>7,232,218</b>	<b>7,209,685</b>	<b>4,650,585</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	10,398	7,800	11,500
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	409	0	0
2173   Summer School Tuition and Fees	3,145	3,000	3,000
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	34,548	68,200	94,800
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	94,356	60,000	65,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	197,911	270,000	270,000
2300   Investment Earnings	36,004	40,100	70,100
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	100,076	108,000	121,500
2600   Fines and Damages	20,100	27,000	27,750
2700   Rentals and Leases	80,871	95,000	95,000
2800   Insurance Recoveries	23,032	15,000	15,000
2900   Local Support Nontax, Unassigned	5,481	50,000	81,000
2910   E-Rate	19,848	75,000	20,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>626,178</b>	<b>819,100</b>	<b>874,650</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	27,475,605	29,497,759	32,988,757

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121   Special Education--General Apportionment	838,754	898,978	1,015,901
3300   Local Effort Assistance	3,068,034	3,612,600	3,917,247
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>31,382,393</b>	<b>34,009,337</b>	<b>37,921,905</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	1,827	401,500	653,500
4121   Special Education	4,112,877	4,634,094	5,200,204
4122   Special Ed-Infants and Toddlers-State	192,207	183,629	202,655
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	1,297,462	2,463,864	2,822,652
4156   State Institutions, Centers, and Homes, Delinquent	89,331	90,000	115,000
4158   Special and Pilot Programs	379,440	340,393	371,277
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	644,187	719,118	888,080
4174   Highly Capable	44,031	95,784	109,552
4188   Childcare	0	0	0
4198   School Food Services	30,240	31,436	26,153
4199   Transportation--Operations	1,970,013	2,315,823	2,315,824
4300   Other State Agencies, Unassigned	0	800	500
4321   Special Education--Other State Agencies	0	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Speical and Pilot Programs--Other State Agencies	0	0	45,000
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>8,761,615</b>	<b>11,276,441</b>	<b>12,750,397</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5329   Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	9,762	81,276	81,276
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>9,762</b>	<b>81,276</b>	<b>81,276</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	430,575	413,000	423,338
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	684,472	853,217	865,207
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	49,250	45,000	46,717
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	1,206,270	1,358,939	1,163,995
6152   School Improve, Fed Other Title Grants under ESEA, Fed	258,177	331,308	337,744
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)	63,756	175,201	106,039
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	1,452,285	1,269,595	1,382,300
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	71,663	78,971	81,929
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	463,743	398,000	381,594
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6321   Special Education--Medicaid Reimbursement	0	0	0
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	133,162	154,968	139,380
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>4,813,354</b>	<b>5,078,199</b>	<b>4,928,243</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	2,500	2,500
7121   Special Education	185,748	167,709	248,441
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	225,965	1,011,108	948,000
7197   Support Services	0	0	0
7198   School Food Services	45,919	50,000	50,000
7199   Transportation	0	290,000	300,000
7301   Nonhigh Participation	1,176,533	1,200,000	750,000
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>1,634,165</b>	<b>2,721,317</b>	<b>2,298,941</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	1,000	1,000
8188   Childcare	0	0	0
8189   Community Services	5,720	68,000	53,000
8198   School Food Services	0	0	0
8199   Transportation	0	86,500	66,500
8200   Private Foundations	0	0	0
8500   Nonfederal, ESD	6,941	1,500	2,000
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>12,661</b>	<b>157,000</b>	<b>122,500</b>
<b>OTHER FINANCING SOURCES</b>			

**Shelton School District No.309**

**GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	6,000	6,000
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	77,445	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>77,445</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>54,549,790</b>	<b>61,358,355</b>	<b>63,634,497</b>

Shelton School District No.309

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	27,380,929	30,426,879	32,746,499
02   Alternative Learning Experience	401,049	299,030	222,452
03   Basic Education - Dropout Reengagement	187,485	120,000	100,000
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>27,969,463</b>	<b>30,845,909</b>	<b>33,068,951</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	6,134,837	6,947,709	7,031,226
22   Special Education, Infants and Toddlers, State	154,980	183,629	200,000
24   Special Education, Supplemental, Federal	684,472	858,106	895,417
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>6,974,289</b>	<b>7,989,444</b>	<b>8,126,643</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,058,085	2,349,120	2,625,030
34   Middle School Career and Technical Education, State	159,604	292,288	620,952
38   Vocational, Federal	47,777	45,000	45,000
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,265,466</b>	<b>2,686,408</b>	<b>3,290,982</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	XXXXX	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,204,588	1,336,391	1,135,625
52   Other Title Grants under ESEA-Federal	255,131	389,781	341,679
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,362,657	2,463,866	2,803,358
56   State Institutions, Centers and Homes, Delinquent	81,308	98,847	95,474

Shelton School District No.309

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	377,254	304,749	336,938
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	63,127	175,201	105,040
65   Transitional Bilingual, State	596,043	634,853	791,006
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	71,663	78,054	79,362
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>4,011,772</b>	<b>5,481,742</b>	<b>5,688,482</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	13,060	61,000	0
74   Highly Capable	44,027	116,661	111,870
75   Professional Development, State	0	0	0
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	834,640	416,279	399,540
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>891,727</b>	<b>593,940</b>	<b>511,410</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	0	0
89   Other Community Services	577,321	175,601	172,145
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>577,321</b>	<b>175,601</b>	<b>172,145</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	7,289,797	8,005,044	8,187,331
98   School Food Services	1,645,482	1,639,099	1,630,785
99   Pupil Transportation	2,260,427	2,985,180	2,761,396
<b>90   TOTAL SUPPORT SERVICES</b>	<b>11,195,707</b>	<b>12,629,323</b>	<b>12,579,512</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>53,885,745</b>	<b>60,402,367</b>	<b>63,438,125</b>

Shelton School District No.309

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01   Basic Education	32,746,499	85,000		18,877,179	4,147,767	7,814,139	1,129,784	640,080	32,550	20,000
02   ALE	222,452	50		115,208	27,042	74,493	3,786	1,373	500	0
03   Basic Education - Dropout Reengagement	100,000	0		0	0	0	0	100,000	0	0
TOTAL REGULAR INSTRUCTION	33,068,951	85,050		18,992,387	4,174,809	7,888,632	1,133,570	741,453	33,050	20,000
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	7,031,226	775		2,427,069	2,032,578	2,222,604	25,500	317,000	5,700	0
22   Sp Ed, I&T, St	200,000	0		0	0	0	0	200,000	0	0
24   Sp Ed, Sup, Fed	895,417	0		363,717	140,947	238,297	16,019	130,937	5,500	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	8,126,643	775		2,790,786	2,173,525	2,460,901	41,519	647,937	11,200	0
31   Voc, Basic, St	2,625,030	16,700		1,415,045	107,966	647,268	365,200	56,151	16,700	0
34   MidSchCar/Tec	620,952	6,000		157,364	7,889	75,867	359,000	11,000	3,832	0
38   Voc, Fed	45,000	0		0	0	0	33,000	12,000	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0

Shelton School District No.309

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,290,982	22,700		1,572,409	115,855	723,135	757,200	79,151	20,532	0
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51   ESEA Disadvantaged, Federal	1,135,625	7,000		397,383	317,008	315,608	42,589	43,937	12,100	0
52   Other Title Grants under ESEA -Federal	341,679	500	0	236,246	38,560	65,373	500	0	500	0
53   ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	2,803,358	20,000		928,926	510,919	561,013	342,500	432,500	7,500	0
56   St In, Ctr/Hm, D	95,474	0		65,910	0	26,539	1,275	1,500	250	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	336,938	0		245,322	7,542	27,074	10,000	47,000	0	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64   LEP, Fed	105,040	1,500		26,000	7,250	0	24,500	40,290	5,500	0
65   Tran Biling, St	791,006	100		538,580	500	228,276	8,550	15,000	0	0
67   Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Shelton School District No.309

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68   Ind Ed, Fd, ED	79,362	0		0	49,068	29,986	208	100	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,688,482	29,100	0	2,438,367	930,847	1,253,869	430,122	580,327	25,850	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	111,870	0		82,604	0	29,266	0	0	0	0
75   Prof Dev, State	0	0		0	0	0	0	0	0	0
76   Target Asst, Fed	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	399,540	3,500		78,799	103,814	74,527	1,400	137,500	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	511,410	3,500		161,403	103,814	103,793	1,400	137,500	0	0
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	0	0		0	0	0	0	0	0	0
88   Child Care	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	172,145	0	0	0	121,439	34,455	15,500	751	0	0
TOTAL COMMUNITY SERVICES	172,145	0	0	0	121,439	34,455	15,500	751	0	0
97   Distwide Suppt	8,187,331	15,200	-38,400	314,295	2,665,301	1,337,635	1,111,550	2,751,250	17,500	13,000
98   Schl Food Serv	1,630,785	6,000	-8,075	0	494,410	271,800	697,900	157,500	1,250	10,000
99   Pupil Transp	2,761,396	0	-115,850	0	1,432,645	822,101	448,500	138,200	800	35,000

Shelton School District No.309

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	12,579,512	21,200	-162,325	314,295	4,592,356	2,431,536	2,257,950	3,046,950	19,550	58,000
OBJECT TOTALS	63,438,125	162,325	-162,325	26,269,647	12,212,645	14,896,321	4,637,261	5,234,069	110,182	78,000



Shelton School District No.309

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Shelton School District No.309

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Shelton School District No.309

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	289,110	XXXXX	143,882	XXXXX	162,325	XXXXX
(1) Credit Transfers	-289,110	XXXXX	-143,882	XXXXX	-162,325	XXXXX
(2) Certificated Salaries	21,653,546	40.18	23,435,721	38.80	26,269,647	41.41
(3) Classified Salaries	9,890,696	18.35	10,761,394	17.82	12,212,645	19.25
(4) Employee Benefits and Payroll Taxes	12,341,005	22.90	13,158,244	21.78	14,896,321	23.48
(5) Supplies and Materials	3,769,231	6.99	7,316,128	12.11	4,637,261	7.31
(7) Purchased Services	5,889,844	10.93	5,466,823	9.05	5,234,069	8.25
(8) Travel	155,450	0.29	154,277	0.26	110,182	0.17
(9) Capital Outlay	185,972	0.35	109,780	0.18	78,000	0.12
<b>TOTAL EXPENDITURES</b>	<b>53,885,745</b>	<b>100.00</b>	<b>60,402,367</b>	<b>100.00</b>	<b>63,438,125</b>	<b>100.00</b>

Shelton School District No.309

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	29,864,178	55.42	34,944,909	57.85	37,096,893	58.48
28   Extracur	823,725	1.53	765,980	1.27	761,502	1.20
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>30,687,903</b>	<b>56.95</b>	<b>35,710,889</b>	<b>59.12</b>	<b>37,858,395</b>	<b>59.68</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	482,241	0.89	496,129	0.82	525,558	0.83
24   Guid/Coun	1,347,488	2.50	1,244,632	2.06	1,297,103	2.04
25   Pupil M/S	1,226,675	2.28	1,308,107	2.17	1,547,631	2.44
26   Health	1,985,234	3.68	1,790,418	2.96	1,781,835	2.81
31   InstProDev	808,663	1.50	1,227,104	2.03	1,181,150	1.86
32   Inst Tech	493,679	0.92	570,962	0.95	648,569	1.02
33   Curriculum	154,980	0.29	673,745	1.12	606,287	0.96
34   Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>7,139,006</b>	<b>13.25</b>	<b>7,311,097</b>	<b>12.10</b>	<b>7,588,133</b>	<b>11.96</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	785,186	1.46	768,500	1.27	749,500	1.18
44   Operation	716,584	1.33	719,744	1.19	725,199	1.14
49   Transfers	-7,699	-0.01	-3,595	-0.01	-8,075	-0.01
52   Operation	1,722,509	3.20	2,104,891	3.48	1,930,918	3.04
53   Maintnce	482,173	0.89	629,404	1.04	602,857	0.95
56   Insurance	48,912	0.09	45,000	0.07	50,000	0.08
59   Transfers	-239,655	-0.44	-109,987	-0.18	-115,850	-0.18
62   Grnd Mnt	226,796	0.42	119,863	0.20	265,066	0.42
63   Oper Bldg	1,656,851	3.07	1,721,275	2.85	1,841,672	2.90
64   Maintnce	1,253,858	2.33	1,687,721	2.79	1,511,654	2.38
65   Utilities	1,262,582	2.34	1,197,920	1.98	1,198,550	1.89
67   Bldg Secu	13,896	0.03	15,000	0.02	15,000	0.02
68   Insurance	356,406	0.66	364,500	0.60	361,500	0.57
72   Info Sys	966,197	1.79	1,053,485	1.74	1,033,851	1.63
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	-41,756	-0.08	-20,300	-0.03	-28,400	-0.04
83   Interest	0	0.00	0	0.00	0	0.00

Shelton School District No.309

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(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	577,321	1.07	175,601	0.29	172,145	0.27
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>9,780,161</b>	<b>18.15</b>	<b>10,469,022</b>	<b>17.33</b>	<b>10,305,587</b>	<b>16.25</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	2,990,118	5.55	3,195,244	5.29	3,666,132	5.78
<b>TOTAL UNIT ADMINISTRATION</b>	<b>2,990,118</b>	<b>5.55</b>	<b>3,195,244</b>	<b>5.29</b>	<b>3,666,132</b>	<b>5.78</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	127,990	0.24	187,000	0.31	163,000	0.26
12   Supt Off	389,353	0.72	533,863	0.88	535,616	0.84
13   Busns Off	457,228	0.85	461,883	0.76	489,385	0.77
14   HR	291,210	0.54	340,986	0.56	366,728	0.58
15   Pblc Rltn	108,696	0.20	77,361	0.13	111,510	0.18
21   Supv Inst	1,315,582	2.44	1,440,421	2.38	1,673,808	2.64
41   Supervisn	151,410	0.28	154,450	0.26	164,161	0.26
51   Supervisn	242,048	0.45	305,826	0.51	293,471	0.46
61   Supv Bldg	205,040	0.38	214,325	0.35	222,199	0.35
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>3,288,557</b>	<b>6.10</b>	<b>3,716,115</b>	<b>6.15</b>	<b>4,019,878</b>	<b>6.34</b>
<b>TOTAL EXPENDITURES</b>	<b>53,885,745</b>	<b>100.00</b>	<b>60,402,367</b>	<b>100.00</b>	<b>63,438,125</b>	<b>100.00</b>

Shelton School District No.309

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	7,414,306	50,980	7,363,326	41.91	3,085,970
Spring 2019	2,741,100	50,402	2,690,698	56.09	1,509,213
<b>1100 TOTAL LOCAL TAXES:</b>					<b>4,595,183</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	12,565,922	4.057	50,980	0.00	XXXXX
Spring 2019	12,565,922	4.011	50,402	100.00	50,402
<b>1500 TIMBER EXCISE TAXES:</b>					<b>50,402</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Shelton School District No.309

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Shelton School District No. 309

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	274.667	82.69	93.022	38.56
28   Extracurricular	1.000	0.30	1.444	0.60
TOTAL TEACHING ACTIVITIES	275.667	82.99	94.466	39.16
<b>TEACHING SUPPORT</b>				
22   Learning Resources	4.000	1.20	1.646	0.68
24   Guidance and Counseling	11.600	3.49	2.822	1.17
25   Pupil Management and Safety	1.500	0.45	18.870	7.82
26   Health/Related Services	13.000	3.91	2.663	1.10
31   InstProDev	0.000	0.00	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	5.600	2.32
33   Curriculum	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	30.100	9.06	31.601	13.10
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	10.284	4.26
52   Operations	XXXXX	XXXXX	20.534	8.51
53   Maintenance	XXXXX	XXXXX	5.000	2.07
62   Grounds--Maintenance	XXXXX	XXXXX	3.000	1.24
63   Operation of Buildings	XXXXX	XXXXX	26.500	10.99
64   Maintenance	XXXXX	XXXXX	6.000	2.49
72   Information Systems	0.000	0.00	3.300	1.37
91   Public Activities	XXXXX	XXXXX	1.349	0.56
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	75.967	31.49
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	17.100	5.15	14.769	6.12
TOTAL UNIT ADMINISTRATION	17.100	5.15	14.769	6.12
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	2.000	0.60	1.250	0.52
13   Business Office	0.000	0.00	4.875	2.02
14   Human Resources	0.000	0.00	3.250	1.35
15   Public Relations	0.000	0.00	1.011	0.42
21   Supervision - Instruction	7.300	2.20	6.576	2.73

Shelton School District No. 309

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
41   Supervision - Nutrition Services	0.000	0.00	1.773	0.74
51   Supervision - Transportation	0.000	0.00	3.677	1.52
61   Supervision - Building	0.000	0.00	2.000	0.83
TOTAL CENTRAL ADMINISTRATION	9.300	2.80	24.412	10.12
<b>TOTAL FTE STAFF</b>	<b>332.167</b>	<b>100.00</b>	<b>241.215</b>	<b>100.00</b>

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

Shelton School District No.309

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES</b>			
100   General Student Body	103,309	121,600	115,100
200   Athletics	48,470	41,500	41,500
300   Classes	9,270	132,000	14,600
400   Clubs	322,697	554,401	394,250
600   Private Moneys	10,317	9,300	10,300
<b>A. TOTAL REVENUES</b>	<b>494,063</b>	<b>858,801</b>	<b>575,750</b>
<b>EXPENDITURES</b>			
100   General Student Body	77,418	115,900	112,300
200   Athletics	56,930	45,600	45,600
300   Classes	9,177	93,800	14,850
400   Clubs	291,540	463,388	330,089
600   Private Moneys	7,276	10,300	11,300
<b>B. TOTAL EXPENDITURES</b>	<b>442,341</b>	<b>728,988</b>	<b>514,139</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>51,722</b>	<b>129,813</b>	<b>61,611</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	4,375	3,875	3,875
G.L.819 Restricted for Fund Purposes	297,859	349,477	342,389
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>302,234</b>	<b>353,352</b>	<b>346,264</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	3,875	3,875
G.L.819 Restricted for Fund Purposes	353,956	479,290	404,000
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>353,956</b>	<b>483,165</b>	<b>407,875</b>

**Shelton School District No.309**

**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

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

Shelton School District No.309

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	2,857,838	4,565,002	5,790,172
2000   Local Nontax Support	7,906	8,000	20,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	10,557,643	347,936	176,738
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>13,423,386</b>	<b>4,920,938</b>	<b>5,986,910</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	2,528,206	2,626,647	2,884,011
Interest on Bonds	699,778	2,926,390	3,021,615
Interfund Loan Interest	0	0	0
Bond Transfer Fees	45,735	1,800	1,800
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>3,273,718</b>	<b>5,554,837</b>	<b>5,907,426</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>9,043,906</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>1,105,762</b>	<b>-633,899</b>	<b>79,484</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	2,171,200
G.L.830 Restricted for Debt Service	1,768,353	2,841,959	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,768,353</b>	<b>2,841,959</b>	<b>2,171,200</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	2,250,684
G.L.830 Restricted for Debt Service	2,874,115	2,208,060	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

**Shelton School District No.309**

**SUMMARY OF DEBT SERVICE FUND BUDGET**

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>2,874,115</b>	<b>2,208,060</b>	<b>2,250,684</b>

Shelton School District No.309

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	2,820,472	4,478,575	5,704,449
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	727	0	0
1500   Timber Excise Tax	36,638	81,427	80,723
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	5,000	5,000
<b>1000   TOTAL LOCAL TAXES</b>	<b>2,857,838</b>	<b>4,565,002</b>	<b>5,790,172</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	7,906	8,000	20,000
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>7,906</b>	<b>8,000</b>	<b>20,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	9,089,900	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	1,072,057	0	0
9900   Transfers	395,686	347,936	176,738
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>10,557,643</b>	<b>347,936</b>	<b>176,738</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>13,423,386</b>	<b>4,920,938</b>	<b>5,986,910</b>

Shelton School District No.309

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	5,890,059	80,447	5,809,612	41.91	2,434,808
Spring 2019	5,910,000	80,723	5,829,277	56.09	3,269,641
<b>1100 TOTAL LOCAL TAXES:</b>					<b>5,704,449</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	25,131,843	3.201	80,447	0.00	XXXXX
Spring 2019	25,131,843	3.212	80,723	100.00	80,723
<b>1500 TIMBER EXCISE TAXES:</b>					<b>80,723</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Shelton School District No.309

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

**A. VOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
01-23-2007	13,180,000	2,230,000
12-01-2011	1,790,000	1,190,000
06-29-2017	65,885,000	65,885,000
TOTAL VOTED BONDS	80,855,000	69,305,000

**B. NONVOTED BONDS**

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
12-15-2006	550,000	29,952
06-16-2010	444,614	99,587
08-28-2014	405,000	90,000
TOTAL NONVOTED BONDS	1,399,614	219,539
TOTAL ALL BONDS	82,254,614	69,524,539 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Shelton School District No.309

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	0	0	0
2000   Local Nontax Support	61,723	200,000	1,000,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	77,445	0	0
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	65,098,959	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>65,238,127</b>	<b>200,000</b>	<b>1,000,000</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	659,630	50,000,000	54,500,000
30   Equipment	0	0	0
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	320,053	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>979,684</b>	<b>50,000,000</b>	<b>54,500,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>77,445</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>64,180,998</b>	<b>-49,800,000</b>	<b>-53,500,000</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	64,851,800	54,500,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Shelton School District No.309

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	14	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>14</b>	<b>64,851,800</b>	<b>54,500,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	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	64,180,998	14,851,800	1,000,000
G.L.862 Committed from Levy Proceeds	0	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	14	200,000	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>64,181,012</b>	<b>15,051,800</b>	<b>1,000,000</b>

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

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

3/ Line H must be equal to or greater than all restricted fund balances.

Shelton School District No.309

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	61,723	200,000	1,000,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>61,723</b>	<b>200,000</b>	<b>1,000,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	77,445	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>77,445</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0

Shelton School District No.309

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	65,098,959	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>65,098,959</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>65,238,127</b>	<b>200,000</b>	<b>1,000,000</b>

Shelton School District No.309

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Shelton School District No.309

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PKG A - SHS/OBJH	26,250,000	0	26,250,000	0	0	0	0	0	0
PKG B - MTV/OMS	23,785,000	0	23,785,000	0	0	0	0	0	0
PKG C - MISC	4,465,000	0	4,465,000	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>54,500,000</b>	<b>0</b>	<b>54,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Shelton School District No.309

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Shelton School District No.309

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Shelton School District No.309

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Shelton School District No.309

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	2,070	2,000	2,000
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	0	0
4499   Transportation Reimbursement Depreciation	215,214	214,642	181,391
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	140,330	0	0
9300   Sale of Equipment	1,662	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>359,277</b>	<b>216,642</b>	<b>183,391</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>359,277</b>	<b>216,642</b>	<b>183,391</b>

Shelton School District No.309

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	641,103	160,000	190,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
<b>D. TOTAL EXPENDITURES</b>	<b>641,103</b>	<b>160,000</b>	<b>190,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>139,679</b>	<b>139,679</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-421,504</b>	<b>-83,037</b>	<b>-6,609</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	703,709	281,086	193,091
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>703,709</b>	<b>281,086</b>	<b>193,091</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	282,204	198,049	186,482
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
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>282,204</b>	<b>198,049</b>	<b>186,482</b>

**Shelton School District No.309**

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Shelton School District No.309

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

**PART I: LOCAL PROPERTY TAX COLLECTIONS**

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

**PART II: TIMBER EXCISE TAX**

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Shelton School District No.309

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.