

Spokane School District No.081

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	310,973,724	2,900,000	30,480,947	106,571,000	0
Total Appropriation (Expenditures)	316,777,885	3,000,000	35,351,926	123,958,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	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	-5,804,161	-100,000	-4,870,979	-17,387,000	0
Beginning Total Fund Balance	21,647,312	694,841	8,701,973	27,000,000	0
Ending Total Fund Balance	15,843,151	594,841	3,830,994	9,613,000	0
SECTION B: EXCESS LEVIES FOR 2011 COLLECTION					
Excess levies approved by voters for 2011 collection	61,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,521,411	0	0	0	0
Net excess levy amount for 2011 collection after rollback	59,478,589	XXXX	30,950,000	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2008-2009	(2)\n% of Total1	(3) Budget 2009-2010	(4) % of Total2	(5) Budget 2010-2011	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	28,431.80		27,770.00		27,630.00	
FTE Certificated Employees	2,077.536		2,042.200		2,072.630	
FTE Classified Employees	1,066.241		1,053.145		1,072.819	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	303,397,863		304,605,563		310,973,724	
Total Expenditures	298,447,642		306,157,070		316,777,885	
Total Beginning Fund Balance	16,497,091		16,971,401		21,647,312	
Total Ending Fund Balance	21,447,312		15,419,894		15,843,151	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	132,445,485	44.38	141,979,008	46.37	158,274,726	49.96
Federal Stimulus	13,340,557	4.47	23,565,283	7.70	7,794,485	2.46
Special Education Instruction	38,485,732	12.90	34,587,919	11.30	35,337,503	11.16
Vocational Instruction	10,449,295	3.50	8,640,163	2.82	10,046,966	3.17
Skills Center Instruction	2,628,837	0.88	2,532,780	0.83	3,487,784	1.10
Compensatory Education	31,735,014	10.63	23,169,655	7.57	26,823,598	8.47
Other Instructional Programs	3,165,105	1.06	3,312,398	1.08	4,662,014	1.47
Community Services	7,878,514	2.64	7,771,185	2.54	7,884,555	2.49
Support Services	58,319,103	19.54	60,598,679	19.79	62,466,254	19.72
Total - Program Groups	298,447,642	100.00	306,157,070	100.00	316,777,885	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	179,380,897	60.10	184,632,181	60.31	190,698,743	60.20
Teaching Support	24,216,373	8.11	23,961,639	7.83	25,837,545	8.16
Other Supportive Activities	58,356,723	19.55	60,410,833	19.73	62,484,356	19.72
Building Administration	19,713,995	6.61	19,904,756	6.50	20,341,378	6.42
Central Administration	16,779,653	5.62	17,247,661	5.63	17,415,863	5.50
Total - Activity Groups	298,447,642	100.00	306,157,070	100.00	316,777,885	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	143,110,545	47.95	144,088,178	47.06	148,242,108	46.80
Classified Salaries	46,807,036	15.68	47,300,898	15.45	48,656,131	15.36

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2008-2009	(2)\n% of Total1	(3) Budget 2009-2010	(4) % of Total2	(5) Budget 2010-2011	(6) % of Total3
Employee Benefits and Payroll Taxes	62,374,950	20.90	60,282,323	19.69	62,429,745	19.71
Supplies, Instructional Resources and Noncapitalized Items	16,264,388	5.45	16,686,731	5.45	17,887,004	5.65
Purchased Services	27,466,891	9.20	35,578,006	11.62	35,803,319	11.30
Travel	830,838	0.28	810,589	0.26	815,225	0.26
Capital Outlay	1,592,993	0.53	1,410,345	0.46	2,944,353	0.93
Total - Objects	298,447,642	100.00	306,157,070	100.00	316,777,885	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2008-2009	Budget 2/ 2009-2010	Budget 3/ 2010-2011
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten	1,566.00	1,110.00	1,130.00
2. Grade 1	2,332.90	2,340.00	2,315.00
3. Grade 2	2,319.90	2,310.00	2,270.00
4. Grade 3	2,338.88	2,295.00	2,280.00
5. Grade 4	2,238.36	2,350.00	2,305.00
6. Grade 5	2,175.10	2,240.00	2,310.00
7. Grade 6	2,252.28	2,175.00	2,230.00
8. Grade 7	2,089.80	2,215.00	2,130.00
9. Grade 8	2,185.96	2,095.00	2,185.00
10. Grade 9	2,212.62	2,145.00	2,090.00
11. Grade 10	2,184.62	2,090.00	2,005.00
12. Grade 11 (excluding Running Start)	2,191.26	2,075.00	2,050.00
13. Grade 12 (excluding Running Start)	2,078.99	2,035.00	2,030.00
14. SUBTOTAL	28,166.67	27,475.00	27,330.00
15. Running Start	265.13	295.00	300.00
16. TOTAL K-12	28,431.80	27,770.00	27,630.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	2,077.536	2,042.200	2,072.630
2. General Fund FTE Classified Employees /4	1,066.241	1,053.145	1,072.819

1/ Enrollment and Staff are the final and accepted counts as captured in the P-223 and S-275 Systems, respectively.

2/ Enrollment and staff counts are as reported as of March, at the point when the budget year is opened. These counts remain constant and are not subject to change with subsequent updates to the P-223 and S-275 Systems, 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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	44,723,648	47,208,089	55,070,210
2000 Local Nontax Support	9,700,684	10,790,945	9,362,475
3000 State, General Purpose	154,959,599	150,781,664	160,405,623
4000 State, Special Purpose	48,329,060	35,863,285	38,584,802
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	44,202,766	58,710,454	46,262,859
7000 Revenues from Other School Districts	159,709	157,500	134,500
8000 Revenues from Other Entities	1,305,912	1,068,626	1,128,255
9000 Other Financing Sources	16,483	25,000	25,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	303,397,863	304,605,563	310,973,724
EXPENDITURES			
00 Regular Instruction	132,445,485	141,979,008	158,274,726
10 Federal Stimulus	13,340,557	23,565,283	7,794,485
20 Special Education Instruction	38,485,732	34,587,919	35,337,503
30 Vocational Education Instruction	10,449,295	8,640,163	10,046,966
40 Skills Center Instruction	2,628,837	2,532,780	3,487,784
50 and 60 Compensatory Education Instruction	31,735,014	23,169,655	26,823,598
70 Other Instructional Programs	3,165,105	3,312,398	4,662,014
80 Community Services	7,878,514	7,771,185	7,884,555
90 Support Services	58,319,103	60,598,679	62,466,254
B. TOTAL EXPENDITURES	298,447,642	306,157,070	316,777,885
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)	4,950,221	-1,551,507	-5,804,161
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	508,936	510,000	407,542
G.L.815 Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	3,872,000	3,950,000	4,969,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	2,054,098	2,100,000	1,839,162

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
G.L.845 Restricted for Self-Insurance	XXXXX	XXXXX	0
G.L.850 Restricted for Uninsured Risks	2,500,000	2,600,000	2,450,000
G.L.870 Committed to Other Purposes	700,000	700,000	850,000
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	XXXXX	0
G.L.875 Assigned to Contingencies	300,000	300,000	300,000
G.L.884 Assigned to Other Capital Projects	XXXXX	XXXXX	0
G.L.888 Assigned to Other Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	6,562,057	6,811,401	10,831,608
F. TOTAL BEGINNING FUND BALANCE	16,497,091	16,971,401	21,647,312
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	407,542	510,000	400,000
G.L.815 Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	4,969,000	3,950,000	5,000,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,839,162	2,100,000	1,900,000
G.L.845 Restricted for Self-Insurance	XXXXX	XXXXX	2,300,000
G.L.850 Restricted for Uninsured Risks	2,450,000	2,600,000	200,000
G.L.870 Committed to Other Purposes	850,000	700,000	850,000
G.L.872 Committed to Minimum Fund Balance Policy	XXXXX	XXXXX	0
G.L.875 Assigned to Contingencies	300,000	300,000	300,000
G.L.884 Assigned to Other Capital Projects	XXXXX	XXXXX	0
G.L.888 Assigned to Other Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	10,631,608	5,259,894	4,893,151
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	21,447,312	15,419,894	15,843,151

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

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
LOCAL TAXES			
1100 Local Property Tax	44,723,535	47,208,089	55,070,210
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	113	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	44,723,648	47,208,089	55,070,210
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	37,076	35,000	35,000
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills Center Tuitions and Fees	20,692	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	93,615	131,970	89,500
2186 Community School Tuition and Fees	2,066,415	2,137,322	1,950,107
2188 Day Care Tuitions and Fees	71,549	45,663	52,891
2200 Sales of Goods, Supplies, and Services, Unassigned	765,107	680,000	670,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Services	53,817	70,000	70,000
2245 Skills Center, Sales of Goods, Supplies and Services	99,245	120,000	120,000
2288 Day Care, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Services, Sales of Goods, Supplies and Services	163,514	259,900	352,131
2298 School Food Services, Sales of Goods, Supplies and Services	2,973,837	4,037,490	2,980,040
2299 School Bus Revenue	0		
2300 Investment Earnings	460,016	450,000	160,261
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	2,392,694	2,394,600	2,453,545
2600 Fines and Damages	32,030	36,000	36,000
2700 Rentals and Leases	263,578	250,000	250,000
2800 Insurance Recoveries	138,537	40,000	40,000
2900 Local Support Nontax, Unassigned	68,964	103,000	103,000
2910 E-Rate	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
2000 TOTAL LOCAL SUPPORT NONTAX	9,700,684	10,790,945	9,362,475
STATE, GENERAL PURPOSE			
3100 Apportionment	136,766,819	142,234,452	141,793,500
3121 Special Education--General Apportionment	5,302,041	5,191,327	4,667,762
3300 Local Effort Assistance	12,890,740	3,355,885	13,944,361
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	154,959,599	150,781,664	160,405,623
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	27,282	0	0
4121 Special Education	21,043,245	19,122,591	19,361,839
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	43,356	0	0
4155 Learning Assistance	4,378,694	4,771,230	5,241,577
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	2,333,174	1,854,415	4,004,853
4159 Institutions--Juveniles in Adult Jails	XXXXX	XXXXX	0
4163 Promoting Academic Success	0	0	0
4165 Transitional Bilingual	982,707	961,429	974,501
4166 Student Achievement	10,049,655	0	0
4174 Highly Capable	265,294	257,303	255,948
4175 Professional Development	512,650	0	0
4188 Day Care	0	0	0
4198 School Food Services	340,773	334,929	309,492
4199 Transportation--Operations	6,299,041	6,067,498	6,067,498
4300 Other State Agencies, Unassigned	2,001,362	2,468,017	2,344,589
4321 Special Education--Other State Agencies	0	0	0
4326 State Institutions--Special Education--Other State Agencies	0	0	0
4356 State Institutions, Centers, Homes, Delinquent--Other State Agencies	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
4388 Day Care--Other State Agencies	51,828	25,873	24,505
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	48,329,060	35,863,285	38,584,802
FEDERAL, GENERAL PURPOSE			
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
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	267,782	1,131,297	648,838
6111 Federal Stimulus--Title I	530	3,491,311	4,015,008
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	13,114,879	13,434,847	0
6114 Federal Stimulus--IDEA	35	7,189,034	3,732,072
6118 Federal Stimulus--Competitive Grants	0	0	30,000
6119 Federal Stimulus--Other	38,839	0	281,820
6121 Special Education--Medicaid Reimbursement	0	0	0
6124 Special Education--Supplemental	6,152,276	6,324,027	6,128,025
6138 Secondary Vocational Education	373,928	360,000	312,192
6146 Skills Center	56,861	60,000	50,000
6151 ESEA Disadvantaged, Federal	9,991,164	10,250,335	11,116,071
6152 Other Title Grants under ESEA, Federal	2,318,811	3,027,651	3,228,894
6153 ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	254,000	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)	232,461	192,052	224,787
6167 Indian Education JOM	0	0	0

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Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	19,335	1,000	900
6189 Other Community Services	235,743	312,724	286,205
6198 School Food Services	7,187,253	6,970,640	8,345,155
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	992,299	2,796,685	3,702,306
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6224 Special Education--Supplemental	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skills Center	0	0	0
6251 ESEA Disadvantaged, Federal	0	0	0
6252 Other Title Grants under ESEA, Federal	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	176,573	165,100	417,099
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	768,362	1,178,188	2,187,233
6310 Medicaid Administrative Match	0	0	0
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	543,327	500,000	0
6324 Special Education--Supplemental	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 ESEA Disadvantaged, Federal	0	0	0
6352 Other Title Grants under ESEA, Federal	800	1,000	0
6353 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
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training	0	0	0
6388 Day Care	0	0	0
6389 Other Community Services	811,592	722,247	874,304
6398 School Food Services	1,559	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	664,356	602,316	681,950
6000 TOTAL FEDERAL, SPECIAL PURPOSE	44,202,766	58,710,454	46,262,859
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	72,467	77,500	54,500

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Spokane School District No.081

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
7121 Special Education	21,245	20,000	20,000
7131 Vocational Education	0	0	0
7145 Skills Center	37,666	60,000	60,000
7163 Promoting Academic Success	0	0	0
7189 Other Community Services	XXXXX	0	0
7197 Support Services	25,215	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	3,116	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	159,709	157,500	134,500
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	1,292,539	1,068,626	1,128,255
8188 Day Care	0	0	0
8189 Community Services	11,895	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8500 Nonfederal, ESD	1,478	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,305,912	1,068,626	1,128,255
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	16,483	25,000	25,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	16,483	25,000	25,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	303,397,863	304,605,563	310,973,724

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REGULAR INSTRUCTION			
01 Basic Education	132,445,485	141,979,008	158,274,726
02 Alternative Learning Experience	XXXXXX	XXXXXX	0
00 TOTAL REGULAR INSTRUCTION	132,445,485	141,979,008	158,274,726
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	704	3,349,301	3,883,362
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - State Fiscal Stabilization Fund	13,301,360	13,319,365	0
14 Federal Stimulus - IDEA	34	6,896,617	3,609,703
18 Federal Stimulus - Competitive Grants	0	0	28,840
19 Federal Stimulus - Other	38,459	0	272,580
10 TOTAL FEDERAL STIMULUS	13,340,557	23,565,283	7,794,485
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	32,555,401	28,521,125	29,410,406
24 Special Education, Supplemental, Federal	5,930,331	6,066,794	5,927,097
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	38,485,732	34,587,919	35,337,503
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	9,327,357	8,185,893	8,462,432
34 Middle School Career and Technical Education, State	694,760	33,016	1,260,615
38 Vocational, Federal	363,242	345,357	301,956
39 Vocational, Other Categorical	63,936	75,897	21,963
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	10,449,295	8,640,163	10,046,966
SKILLS CENTER INSTRUCTION			
45 Skills Center, Basic, State	2,573,057	2,475,221	3,439,423
46 Skills Center, Federal	55,780	57,559	48,361
40 TOTAL SKILLS CENTER INSTRUCTION	2,628,837	2,532,780	3,487,784
COMPENSATORY EDUCATION INSTRUCTION			
51 ESEA Disadvantaged, Federal	9,783,149	9,888,598	10,751,594
52 Other Title Grants under ESEA, Federal	2,236,831	2,913,611	3,123,024
53 ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	245,423	0	0
55 Learning Assistance Program (LAP), State	4,217,176	4,577,158	5,069,714

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	2,211,974	1,844,986	4,025,802
59 Institutions - Juveniles in Adult Jails	XXXXX	XXXXX	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
63 Promoting Academic Success	0	0	0
64 Limited English Proficiency, Federal	228,452	188,286	245,050
65 Transitional Bilingual, State	2,714,700	2,814,525	3,012,308
66 Student Achievement, State	9,137,081	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	170,915	158,384	402,506
69 Compensatory, Other	789,312	784,107	193,600
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	31,735,014	23,169,655	26,823,598
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	76,882	272,814	313,199
74 Highly Capable	750,215	897,615	1,011,594
75 Professional Development, State	525,027	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,812,982	2,141,969	3,337,221
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,165,105	3,312,398	4,662,014
COMMUNITY SERVICES			
81 Public Radio/Television	3,375,439	3,248,828	3,387,636
86 Community Schools	3,051,961	3,152,981	3,059,194
88 Day Care	227,686	71,919	66,764
89 Other Community Services	1,223,428	1,297,457	1,370,961
80 TOTAL COMMUNITY SERVICES	7,878,514	7,771,185	7,884,555
SUPPORT SERVICES			
97 Districtwide Support	39,843,863	40,721,672	41,929,023
98 School Food Services	10,545,701	11,124,780	11,516,318
99 Pupil Transportation	7,929,539	8,752,227	9,020,913
90 TOTAL SUPPORT SERVICES	58,319,103	60,598,679	62,466,254

Spokane School District No.081

EXPENDITURE BY PROGRAM

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
TOTAL PROGRAM EXPENDITURES	298,447,642	306,157,070	316,777,885

Spokane School District No.081

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	158,274,726	455,465		102,142,237	11,361,050	34,121,323	5,302,633	4,683,384	188,634	20,000
02 ALE	0	0	0	0	0	0	0	0	0	0
11 Federal Stimulus - Title I	3,883,362	0		2,909,208	44,057	895,612	18,485	16,000	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - State Fiscal Stabilization Fund	0	0		0	0	0	0	0	0	0
14 Federal Stimulus - IDEA	3,609,703	2,350		2,352,174	287,030	799,158	102,841	61,750	4,400	0
18 Federal Stimulus - Competitive Grants	28,840	100	0	7,258	0	2,035	5,447	14,000	0	0
19 Federal Stimulus - Other	272,580	500	0	98,610	25,014	32,508	47,635	30,890	37,423	0
21 Sp Ed, Sup, St	29,410,406	2,800		14,969,846	5,573,659	7,239,481	199,150	1,353,970	71,500	0
24 Sp Ed, Sup, Fed	5,927,097	17,653		3,219,488	1,214,585	1,472,871	1,000	1,000	500	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	43,131,988	23,403	0	23,556,584	7,144,345	10,441,665	374,558	1,477,610	113,823	0
31 Voc, Basic, St	8,462,432	4,801		5,387,785	625,208	1,804,376	355,847	235,180	49,235	0
34 MidSchCar/Tec	1,260,615	0		736,875	0	223,490	284,750	8,500	2,000	5,000
38 Voc, Fed	301,956	1,000		113,608	5,084	36,181	116,952	12,750	16,381	0

Spokane School District No.081

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
39 Voc, Other	21,963	1,200		4,500	500	619	8,100	4,500	2,544	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	10,046,966	7,001		6,242,768	630,792	2,064,666	765,649	260,930	70,160	5,000
45 Skil Cnt, Bas, St	3,439,423	6,605	-15,000	1,556,910	480,583	654,238	286,120	391,967	18,000	60,000
46 Skill Cntr, Fed	48,361	3,000	0	0	0	0	8,861	0	2,000	34,500
TOTAL SKILLS CENTER INSTRUCTION	3,487,784	9,605	-15,000	1,556,910	480,583	654,238	294,981	391,967	20,000	94,500
51 ESEA Disadvantaged, Federal	10,751,594	37,650		4,439,595	920,853	1,585,143	192,710	3,555,194	20,449	0
52 Other Title Grants under ESEA, Federal	3,123,024	51,386	0	1,642,075	188,419	502,406	113,120	510,107	115,511	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	5,069,714	3,320		2,888,667	142,226	823,483	238,618	933,390	40,010	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	4,025,802	2,146		1,934,838	94,397	308,891	570,934	1,072,301	42,295	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
63 PAS	0	0	0	0	0	0	0	0	0	0
64 LEP, Fed	245,050	2,650		146,041	22,886	33,833	9,913	23,777	5,950	0
65 Tran Biling, St	3,012,308	700		1,395,444	793,340	790,594	9,380	15,900	6,950	0

Spokane School District No.081

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
66 Stu Achvmt, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	402,506	4,250		133,530	107,878	84,504	19,625	44,035	8,684	0
69 Comp, Othr	193,600	0		11,750	15,297	6,304	8,290	147,459	4,500	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	26,823,598	102,102	0	12,591,940	2,285,296	4,135,158	1,162,590	6,302,163	244,349	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	313,199	0		147,361	31,870	30,600	81,368	22,000	0	0
74 Highly Capable	1,011,594	600		757,107	0	229,787	19,000	4,500	600	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	3,337,221	7,238		260,932	1,074,417	380,532	71,314	1,483,416	59,372	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,662,014	7,838		1,165,400	1,106,287	640,919	171,682	1,509,916	59,972	0
81 Public Radio/TV	3,387,636	12,500		0	1,196,291	361,813	1,069,216	603,735	31,500	112,581
86 Comm Schools	3,059,194	99,900		0	1,858,418	964,186	79,150	54,190	3,350	0
88 Day Care	66,764	1,900		0	47,514	14,050	3,200	100	0	0
89 Othr Comm Srv	1,370,961	522,795	0	44,131	560,105	230,016	1,817	7,923	4,174	0
TOTAL COMMUNITY SERVICES	7,884,555	637,095	0	44,131	3,662,328	1,570,065	1,153,383	665,948	39,024	112,581
97 Distwide Suppt	41,929,023	441,188	-790,000	940,905	18,036,137	6,698,418	2,420,410	11,541,580	53,113	2,587,272

Spokane School District No.081

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
98 Schl Food Serv	11,516,318	59,253	-940,000	1,233	3,827,172	2,053,565	6,239,218	128,227	22,650	125,000
99 Pupil Transp	9,020,913	2,050	0	0	122,141	49,728	1,900	8,841,594	3,500	0
TOTAL SUPPORT SERVICES	62,466,254	502,491	-1,730,000	942,138	21,985,450	8,801,711	8,661,528	20,511,401	79,263	2,712,272
OBJECT TOTALS	316,777,885	1,745,000	-1,745,000	148,242,108	48,656,131	62,429,745	17,887,004	35,803,319	815,225	2,944,353

Spokane School District No.081

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2008-2009	(2) % of Total	(3) Budget 2009-2010	(4) % of Total	(5) Budget 2010-2011	(6) % of Total
(0) Debit Transfers	1,506,075	XXXXX	1,721,089	XXXXX	1,745,000	XXXXX
(1) Credit Transfers	-1,506,075	XXXXX	-1,721,089	XXXXX	-1,745,000	XXXXX
(2) Certificated Salaries	143,110,545	47.95	144,088,178	47.06	148,242,108	46.80
(3) Classified Salaries	46,807,036	15.68	47,300,898	15.45	48,656,131	15.36
(4) Employee Benefits and Payroll Taxes	62,374,950	20.90	60,282,323	19.69	62,429,745	19.71
(5) Supplies and Materials	16,264,388	5.45	16,686,731	5.45	17,887,004	5.65
(7) Purchased Services	27,466,891	9.20	35,578,006	11.62	35,803,319	11.30
(8) Travel	830,838	0.28	810,589	0.26	815,225	0.26
(9) Capital Outlay	1,592,993	0.53	1,410,345	0.46	2,944,353	0.93
TOTAL EXPENDITURES	298,447,642	100.00	306,157,070	100.00	316,777,885	100.00

Spokane School District No.081

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 2010	49,682,190	0	49,682,190	45.00	22,356,986
Spring 2011	59,478,589	0	59,478,589	55.00	32,713,224
1100 TOTAL LOCAL TAXES:					55,070,210

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 2010	0	0.000	0	0.00	XXXXX
Spring 2011	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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.

Spokane School District No.081

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES			
100 General Student Body	889,973	1,050,000	1,000,000
200 Atheltics	566,620	950,000	750,000
300 Classes	611,850	800,000	900,000
400 Clubs	191,373	250,000	250,000
600 Private Moneys	0	0	0
A. TOTAL REVENUES	2,259,815	3,050,000	2,900,000
EXPENDITURES			
100 General Student Body	864,099	1,100,000	900,000
200 Atheltics	551,247	1,000,000	950,000
300 Classes	612,016	870,000	900,000
400 Clubs	193,171	300,000	250,000
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	2,220,533	3,270,000	3,000,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	39,283	-220,000	-100,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	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.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes		XXXXX	0
G.L.890 Unassigned Fund Balance	917,193	800,000	694,841
D. TOTAL BEGINNING FUND BALANCE	917,193	800,000	694,841
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	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.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	956,475	580,000	594,841
G.L.890 Unassigned Fund Balance		XXXXX	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	956,475	580,000	594,841

Continued

Spokane School District No.081

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Spokane School District No.081
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	22,641,821	27,152,500	30,371,500
2000 Local Nontax Support	128,754	103,170	109,447
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	2,329	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	22,772,905	27,255,670	30,480,947
EXPENDITURES			
Matured Bond Expenditures	22,812,076	10,086,622	22,870,363
Interest on Bonds	7,840,031	12,052,947	12,381,563
Interfund Loan Interest	0	0	0
Bond Transfer Fees	771	275,301	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	30,652,878	22,414,870	35,351,926
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)	-7,879,974	4,840,800	-4,870,979
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	2,819,000	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	11,276,111	0	8,701,973
F. TOTAL BEGINNING FUND BALANCE	11,276,111	2,819,000	8,701,973
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.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	3,396,137	7,659,800	3,830,994
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	0

Continued

Spokane School District No.081

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,396,137	7,659,800	3,830,994

Spokane School District No.081

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
LOCAL TAXES			
1100 Local Property Taxes	22,641,565	27,152,500	30,371,500
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	256	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	22,641,821	27,152,500	30,371,500
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	128,754	103,170	109,447
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	128,754	103,170	109,447
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	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	2,329	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	2,329	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	22,772,905	27,255,670	30,480,947

Spokane School District No.081

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 2010	29,650,000	0	29,650,000	44.50	13,194,250
Spring 2011	30,950,000	0	30,950,000	55.50	17,177,250
1100 TOTAL LOCAL TAXES:					30,371,500

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 2010	0	0.000	0	0.00	XXXXX
Spring 2011	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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).

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	483,272	700,000	1,660,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	20,329,523	12,722,392	4,911,000
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	16,131	0	0
9000 Other Financing Sources	50,301,369	60,000,000	100,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	71,130,294	73,422,392	106,571,000
EXPENDITURES			
10 Sites	985,424	7,000,000	9,463,000
20 Buildings	25,996,618	31,284,374	87,512,000
30 Equipment	3,759,887	8,743,334	11,915,000
40 Energy	6,115,302	15,658,548	15,068,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	264,226	650,000	0
90 Debt Expenditures	0	150,000	0
B. TOTAL EXPENDITURES	37,121,456	63,486,256	123,958,000
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)	34,008,838	9,936,136	-17,387,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	39,000	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	0	40,700,000	0
G.L.862 Restricted 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

Continued

Spokane School District No.081

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	XXXXX	XXXXX	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	XXXXX	0
G.L.869 Restricted from Undistributed Proceeds	XXXXX	XXXXX	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	19,393,497	16,050,865	27,000,000
F. TOTAL BEGINNING FUND BALANCE	19,432,497	56,750,865	27,000,000
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.830 Restricted for Debt Service	39,000	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	47,735,164	40,000,000	0
G.L.862 Restricted 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	XXXXX	XXXXX	0
G.L.867 Restricted from Mitigation Fee Proceeds	XXXXX	XXXXX	0
G.L.869 Restricted from Undistributed Proceeds	0	XXXXX	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	5,667,171	26,687,001	9,613,000
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	53,441,335	66,687,001	9,613,000

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

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

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

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	322,396	500,000	660,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	160,876	200,000	1,000,000
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	483,272	700,000	1,660,000
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 Funding Assistance, Paid Direct to Districts	20,329,523	12,722,392	4,911,000
4166 Student Achievement	0	0	0
4230 State Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	20,329,523	12,722,392	4,911,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Continued

Spokane School District No.081

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	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	16,131	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	16,131	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	50,261,858	60,000,000	100,000,000
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	39,510	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	50,301,369	60,000,000	100,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	71,130,294	73,422,392	106,571,000

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
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
2299 School Bus Revenue	0	0	0
2300 Investment 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
3600 State Forests	0	0	0
4499 Transportation Reimbursement Depreciation	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	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	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	0	0	0
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
Program 97 Districtwide Support			
Act 83 Interest 1/	0	0	0
Act 84 Principal	0	0	0
Act 85 Debt-Related Expenditures	0	0	0

Continued

Spokane School District No.081

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
Program 99 Pupil Transportation			
Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
D. TOTAL EXPENDITURES	0	0	0
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)	0	0	0
G.L.810 Reserved for Other Items	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.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0
I. 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.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	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	XXXXX	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	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.

Continued

Spokane School District No.081**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

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. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

4/ Amount on Line J must be equal to or greater than all reserved fund balances.