



*Photo
features
Cascade
High
School*



Preliminary Operating Budget
Fiscal Year 2021-22

Section One

F-195

Preliminary Operating Budget
Fiscal Year 2021-22

Everett School District No.002

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	368,831,603	2,389,237	26,634,500	14,330,216	139,500
Total Appropriation (Expenditures)	378,398,421	2,561,723	30,938,561	25,483,252	300,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	3,600,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-9,566,818	-172,486	-4,304,061	-14,753,036	-160,500
Beginning Total Fund Balance	37,650,000	976,898	21,500,000	35,621,862	165,750
Ending Total Fund Balance	28,083,182	804,412	17,195,939	20,868,826	5,250
SECTION B: EXCESS LEVIES FOR 2022 COLLECTION					
Excess levies approved by voters for 2022 collection	53,250,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	53,250,000	XXXXX	23,180,000	12,906,000	0

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

Everett School District No.002

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	20,340.93		20,407.41		19,962.19	
FTE Certificated Employees	1,373.866		1,414.785		1,430.721	
FTE Classified Employees	755.948		790.069		816.058	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	328,383,733		347,069,742		368,831,603	
Total Expenditures	324,372,372		358,243,167		378,398,421	
Total Beginning Fund Balance	33,083,051		32,800,000		37,650,000	
Total Ending Fund Balance	37,094,411		21,626,575		28,083,182	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	182,878,860	56.38	202,553,435	56.54	205,556,677	54.32
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	16,904,943	4.47
Special Education Instruction	48,423,094	14.93	52,269,975	14.59	51,429,874	13.59
Vocational Instruction	15,395,676	4.75	17,783,871	4.96	17,228,265	4.55
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	18,349,061	5.66	20,455,095	5.71	21,247,774	5.62
Other Instructional Programs	2,385,893	0.74	2,673,156	0.75	2,559,654	0.68
Community Services	4,657,832	1.44	3,160,640	0.88	3,469,245	0.92
Support Services	52,281,956	16.12	59,346,995	16.57	60,001,989	15.86
Total - Program Groups	324,372,372	100.00	358,243,167	100.00	378,398,421	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	195,285,228	60.20	215,389,035	60.12	224,257,262	59.26
Teaching Support	45,970,262	14.17	55,181,861	15.40	61,120,640	16.15
Other Supportive Activities	43,472,417	13.40	48,296,952	13.48	51,125,165	13.51
Building Administration	18,910,244	5.83	19,917,193	5.56	20,633,075	5.45
Central Administration	18,673,414	5.76	19,458,126	5.43	21,262,279	5.62
Total - Activity Groups	324,372,372	100.00	358,243,167	100.00	378,398,421	100.00

Everett School District No.002

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	157,481,700	48.55	170,688,185	47.65	181,726,567	48.03
Classified Salaries	48,052,696	14.81	53,124,200	14.83	56,926,672	15.04
Employee Benefits and Payroll Taxes	74,573,323	22.99	84,090,475	23.47	83,955,373	22.19
Supplies, Instructional Resources and Noncapitalized Items	9,545,233	2.94	13,536,810	3.78	15,120,207	4.00
Purchased Services	33,804,986	10.42	35,415,247	9.89	39,444,149	10.42
Travel	232,003	0.07	290,268	0.08	256,971	0.07
Capital Outlay	682,430	0.21	1,097,982	0.31	968,482	0.26
Total - Objects	324,372,372	100.00	358,243,167	100.00	378,398,421	100.00

Everett School District No.002

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	1,654.87	1,661.51	1,658.57
2. Grade 1	1,693.73	1,632.51	1,619.27
3. Grade 2	1,650.90	1,684.51	1,563.11
4. Grade 3	1,632.68	1,649.52	1,611.37
5. Grade 4	1,567.62	1,619.49	1,566.24
6. Grade 5	1,654.99	1,545.49	1,544.99
7. Grade 6	1,685.78	1,628.94	1,475.37
8. Grade 7	1,546.40	1,676.76	1,566.50
9. Grade 8	1,563.10	1,533.21	1,631.54
10. Grade 9	1,436.26	1,525.48	1,456.20
11. Grade 10	1,445.64	1,374.44	1,400.15
12. Grade 11 (excluding Running Start)	1,059.85	1,227.81	1,091.50
13. Grade 12 (excluding Running Start)	964.42	971.33	1,025.26
14. SUBTOTAL	19,556.24	19,731.00	19,210.07
15. Running Start	328.94	295.00	313.00
16. Dropout Reengagement Enrollment	131.78	95.00	140.00
17. ALE Enrollment	323.97	286.41	299.12
18. TOTAL K-12	20,340.93	20,407.41	19,962.19
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	1,373.87	1,414.79	1,430.721
2. General Fund FTE Classified Employees /4	755.95	790.07	816.058

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.

Everett School District No.002

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	39,859,072	46,526,400	50,705,450
2000 Local Nontax Support	4,295,044	11,235,077	8,749,601
3000 State, General Purpose	203,364,181	206,453,210	200,600,923
4000 State, Special Purpose	60,845,038	61,569,109	65,256,817
5000 Federal, General Purpose	46,882	55,000	55,000
6000 Federal, Special Purpose	14,493,010	15,422,416	36,571,250
7000 Revenues from Other School Districts	94,190	0	0
8000 Revenues from Other Entities	2,736,315	2,758,530	3,292,562
9000 Other Financing Sources	2,650,000	3,050,000	3,600,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	328,383,733	347,069,742	368,831,603
EXPENDITURES			
00 Regular Instruction	182,878,860	202,553,435	205,556,677
10 Federal Special Purpose Funding	0	0	16,904,943
20 Special Education Instruction	48,423,094	52,269,975	51,429,874
30 Vocational Education Instruction	15,395,676	17,783,871	17,228,265
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	18,349,061	20,455,095	21,247,774
70 Other Instructional Programs	2,385,893	2,673,156	2,559,654
80 Community Services	4,657,832	3,160,640	3,469,245
90 Support Services	52,281,956	59,346,995	60,001,989
B. TOTAL EXPENDITURES	324,372,372	358,243,167	378,398,421
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)	4,011,361	-11,173,425	-9,566,818
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	812,681	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	2,068,696	2,769,876	2,724,250
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	179,177	550,000	540,656
G.L.830 Restricted for Debt Service	0	0	0

Everett School District No.002

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,095,605	1,600,000	1,600,000
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	352,000	352,000	352,000
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	3,069,495	717,009	700,000
G.L.890 Unassigned Fund Balance	27,516,756	26,811,115	31,733,094
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	33,083,051	32,800,000	37,650,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	812,681	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	2,068,696	1,500,000	1,500,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	179,177	0	500,000
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	3,095,605	1,600,000	1,600,000
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	352,000	352,000	352,000
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	3,069,495	450,000	500,000
G.L.890 Unassigned Fund Balance	27,516,756	17,724,575	23,631,182
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	37,094,411	21,626,575	28,083,182

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

Everett School District No.002

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.

Everett School District No.002
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	39,843,114	46,491,400	50,685,450
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	15,954	35,000	20,000
1500 Timber Excise Tax	3	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	39,859,072	46,526,400	50,705,450
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	557,254	455,000	639,500
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	4,558	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	48,589	60,000	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	156,069	400,000	400,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	71,158	95,000	95,000
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	15,895	27,500	20,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,833,553	2,695,666	0
2300 Investment Earnings	370,489	350,000	170,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	278,678	1,144,000	994,000
2600 Fines and Damages	44,139	50,000	50,000
2700 Rentals and Leases	311,212	423,200	277,100
2800 Insurance Recoveries	35,392	0	30,000
2900 Local Support Nontax, Unassigned	372,389	5,320,055	5,923,667
2910 E-Rate	195,670	214,656	150,334
2998 Local School Food Services-non NSLP	XXXXX	0	0

Everett School District No.002
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
2000 TOTAL LOCAL SUPPORT NONTAX	4,295,044	11,235,077	8,749,601
STATE, GENERAL PURPOSE			
3100 Apportionment	196,189,950	198,927,512	193,363,282
3121 Special Education--General Apportionment	7,174,231	7,525,698	7,237,641
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	203,364,181	206,453,210	200,600,923
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	1,751	3,250,000	5,957,678
4121 Special Education	30,218,495	30,815,599	29,841,337
4122 Special Ed-Infants and Toddlers-State	2,453,210	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	7,229,903	7,451,492	7,620,875
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	2,199,131	2,193,814	2,477,631
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	5,657,445	5,735,906	5,685,507
4174 Highly Capable	675,457	682,584	660,974
4188 Childcare	0	0	0
4198 School Food Services	95,298	112,099	112,100
4199 Transportation--Operations	12,231,271	11,100,000	12,722,503
4300 Other State Agencies, Unassigned	75,909	227,615	178,212
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 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	7,168	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	60,845,038	61,569,109	65,256,817

Everett School District No.002
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	46,882	55,000	55,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	46,882	55,000	55,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	2,597,375
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	11,346,129
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	4,575,748
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 ARP-IDEA-Federal	XXXXX	XXXXX	0
6124 Special Education--Supplemental	4,312,985	4,750,405	5,100,466
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	114,145	114,145	114,145
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,805,894	3,656,764	3,945,125
6152 School Improve, Fed Other Title Grants under ESEA, Fed	778,466	773,608	704,607
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)	253,578	550,949	726,296
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	1,149,741	0	0

Everett School District No.002
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6178 Youth Training Programs	0	0	0
6188 Childcare	88,474	0	0
6189 Other Community Services	1,005,345	130,000	0
6198 School Food Services	2,932,872	4,571,681	6,571,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	73,575	70,000	75,000
6211 Federal Special Purpose--GEER	0	XXXXX	0
6212 Federal Special Purpose--ESSER II	0	XXXXX	0
6213 Federal Special Purpose--ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose--Reserved G	0	XXXXX	0
6219 Federal Special Purpose--Reserved H	0	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 ARP-IDEA-Federal	XXXXX	XXXXX	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
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	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

Everett School District No.002
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6300 Federal Grants Through Other Agencies, Unassigned	152,389	210,600	208,800
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 ARP-IDEA-Federal	XXXXX	XXXXX	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
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	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	825,547	594,264	606,559
6000 TOTAL FEDERAL, SPECIAL PURPOSE	14,493,010	15,422,416	36,571,250

REVENUES FROM OTHER SCHOOL DISTRICTS

Everett School District No.002
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	94,190	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	94,190	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	415,225	389,000	330,000
8101 Governmental Entities-Enrichment	XXXXXX	XXXXXX	0
8188 Childcare	2,191,730	2,189,530	2,550,200
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	129,360	180,000	412,362
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	2,736,315	2,758,530	3,292,562
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	2,650,000	3,050,000	3,600,000
9000 TOTAL OTHER FINANCING SOURCES	2,650,000	3,050,000	3,600,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	328,383,733	347,069,742	368,831,603

Everett School District No.002

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REGULAR INSTRUCTION			
01 Basic Education	177,648,821	197,391,100	199,933,133
02 Alternative Learning Experience	4,073,977	4,356,128	4,487,293
03 Basic Education - Dropout Reengagement	1,156,062	806,207	1,136,251
00 TOTAL REGULAR INSTRUCTION	182,878,860	202,553,435	205,556,677
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	XXXXX	XXXXX	0
12 Federal Special Purpose - ESSER II	XXXXX	XXXXX	2,324,482
13 Federal Special Purpose - ESSER III	XXXXX	XXXXX	10,390,215
14 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	4,190,246
18 Federal Special Purpose - Reserved G	XXXXX	0	0
19 Federal Special Purpose - Reserved H	XXXXX	XXXXX	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	XXXXX	0	16,904,943
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	41,769,508	47,650,365	46,518,361
22 Special Education, Infants and Toddlers, State	2,481,550	0	0
23 ARP-IDEA-Federal	XXXXX	XXXXX	0
24 Special Education, Supplemental, Federal	4,172,036	4,619,610	4,911,513
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	48,423,094	52,269,975	51,429,874
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	11,877,408	13,643,029	13,278,138
34 Middle School Career and Technical Education, State	3,408,238	4,030,430	3,839,264
38 Vocational, Federal	110,030	110,412	110,863
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	15,395,676	17,783,871	17,228,265
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Everett School District No.002

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,711,115	3,537,205	3,831,705
52 Other Title Grants under ESEA-Federal	750,401	748,315	684,351
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	7,123,662	7,930,263	8,146,925
56 State Institutions, Centers and Homes, Delinquent	49,356	60,000	60,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	2,345,975	2,302,787	2,512,487
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	244,436	532,935	705,415
65 Transitional Bilingual, State	5,000,861	5,214,452	5,168,643
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	123,255	129,138	138,248
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	18,349,061	20,455,095	21,247,774
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	303,033	428,000	378,800
74 Highly Capable	607,028	620,532	600,883
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,475,832	1,624,624	1,579,971
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,385,893	2,673,156	2,559,654
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	2,416,899	2,504,984	2,920,151
89 Other Community Services	2,240,933	655,656	549,094

Everett School District No.002

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80 TOTAL COMMUNITY SERVICES	4,657,832	3,160,640	3,469,245
SUPPORT SERVICES			
97 District-wide Support	33,871,951	37,499,220	38,317,889
98 School Food Services	5,690,161	7,963,278	7,359,303
99 Pupil Transportation	12,719,845	13,884,497	14,324,797
90 TOTAL SUPPORT SERVICES	52,281,956	59,346,995	60,001,989
TOTAL PROGRAM EXPENDITURES	324,372,372	358,243,167	378,398,421

Everett School District No.002
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	199,933,133	386,400		125,408,769	15,768,918	46,637,820	3,964,286	7,677,315	84,625	5,000
02 ALE	4,487,293	0		2,928,205	351,880	1,123,830	59,011	24,267	100	0
03 Basic Education - Dropout Reengagement	1,136,251	0		39,714	205,637	105,967	0	784,933	0	0
TOTAL REGULAR INSTRUCTION	205,556,677	386,400		128,376,688	16,326,435	47,867,617	4,023,297	8,486,515	84,725	5,000
11 Federal Special Purpose - GEER	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	2,324,482	0		680,000	807,344	377,138	200,000	260,000	0	0
13 Federal Special Purpose - ESSER III	10,390,215	0		3,123,498	1,829,786	1,915,556	1,598,000	1,673,375	0	250,000
14 Federal Special Purpose ESSER III Learning Loss	4,190,246	0		1,954,505	710,329	835,471	355,150	334,791	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Reserved H	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	16,904,943	0		5,758,003	3,347,459	3,128,165	2,153,150	2,268,166	0	250,000
21 Sp Ed, Sup, St	46,518,361	1,600		23,254,107	8,631,619	12,487,816	143,094	1,986,875	13,250	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 ARP-IDEA-Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	4,911,513	0		2,709,602	184,527	962,320	85,951	969,113	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Everett School District No.002
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
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	51,429,874	1,600		25,963,709	8,816,146	13,450,136	229,045	2,955,988	13,250	0
31 Voc, Basic, St	13,278,138	31,500		8,535,083	398,452	2,899,793	800,930	317,880	40,000	254,500
34 MidSchCar/Tec	3,839,264	5,000		2,427,200	97,274	802,672	170,318	33,800	3,000	300,000
38 Voc, Fed	110,863	0		0	17,025	15,208	0	78,630	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	17,228,265	36,500		10,962,283	512,751	3,717,673	971,248	430,310	43,000	554,500
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	3,831,705	30,000		1,050,679	1,111,308	890,913	610,448	133,357	5,000	0
52 Other Title Grants under ESEA-Federal	684,351	0	0	386,126	0	121,710	1,000	175,412	103	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	8,146,925	0		3,327,474	1,971,905	2,059,578	639,637	145,331	3,000	0
56 St In, Ctr/Hm, D	60,000	0		0	0	0	0	60,000	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Everett School District No.002
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
58 Sp/Plt Pgm, St	2,512,487	0		1,701,175	102,320	456,784	50,608	192,005	9,595	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	705,415	0		226,732	113,855	130,280	234,548	0	0	0
65 Tran Biling, St	5,168,643	0		2,111,214	1,442,241	1,483,646	131,542	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	138,248	0		103,166	0	35,082	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	21,247,774	30,000	0	8,906,566	4,741,629	5,177,993	1,667,783	706,105	17,698	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	378,800	50,000		217,375	42,125	61,960	5,840	1,500	0	0
74 Highly Capable	600,883	0		108,276	210,745	136,781	54,872	85,209	5,000	0
76 Targeted Assistance	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	1,579,971	8,250		132,720	324,133	179,729	740,727	191,912	2,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,559,654	58,250		458,371	577,003	378,470	801,439	278,621	7,500	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	2,920,151	0		174,703	1,495,737	720,993	442,780	85,338	600	0

Everett School District No.002

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
89 Othr Comm Srv	549,094	10,000	0	0	389,527	123,557	7,090	770	150	18,000
TOTAL COMMUNITY SERVICES	3,469,245	10,000	0	174,703	1,885,264	844,550	449,870	86,108	750	18,000
97 Distwide Suppt	38,317,889	13,250	-261,000	1,126,244	15,543,972	6,326,222	1,684,477	13,656,394	87,348	140,982
98 Schl Food Serv	7,359,303	75,000	-20,000	0	2,921,955	1,937,404	2,413,300	29,094	2,550	0
99 Pupil Transp	14,324,797	170,000	-500,000	0	2,254,058	1,127,143	726,598	10,546,848	150	0
TOTAL SUPPORT SERVICES	60,001,989	258,250	-781,000	1,126,244	20,719,985	9,390,769	4,824,375	24,232,336	90,048	140,982
OBJECT TOTALS	378,398,421	781,000	-781,000	181,726,567	56,926,672	83,955,373	15,120,207	39,444,149	256,971	968,482

Everett School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	2,348,237	XXXXX	1,051,000	XXXXX	781,000	XXXXX
(1) Credit Transfers	-2,348,237	XXXXX	-1,051,000	XXXXX	-781,000	XXXXX
(2) Certificated Salaries	157,481,700	48.55	170,688,185	47.65	181,726,567	48.03
(3) Classified Salaries	48,052,696	14.81	53,124,200	14.83	56,926,672	15.04
(4) Employee Benefits and Payroll Taxes	74,573,323	22.99	84,090,475	23.47	83,955,373	22.19
(5) Supplies and Materials	9,545,233	2.94	13,536,810	3.78	15,120,207	4.00
(7) Purchased Services	33,804,986	10.42	35,415,247	9.89	39,444,149	10.42
(8) Travel	232,003	0.07	290,268	0.08	256,971	0.07
(9) Capital Outlay	682,430	0.21	1,097,982	0.31	968,482	0.26
TOTAL EXPENDITURES	324,372,372	100.00	358,243,167	100.00	378,398,421	100.00

Everett School District No.002
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	191,298,642	58.98	210,354,007	58.72	218,398,911	57.72
28 Extracur	3,622,856	1.12	4,810,028	1.34	5,231,777	1.38
29 Pmt to SD	363,729	0.11	225,000	0.06	626,574	0.17
TOTAL TEACHING ACTIVITIES	195,285,228	60.20	215,389,035	60.12	224,257,262	59.26
TEACHING SUPPORT						
22 Lrn Resrc	3,478,441	1.07	3,639,737	1.02	3,697,262	0.98
24 Guid/Coun	10,414,675	3.21	10,900,047	3.04	12,657,708	3.35
25 Pupil M/S	5,582,903	1.72	5,986,375	1.67	7,029,626	1.86
26 Health	16,184,554	4.99	18,673,541	5.21	19,568,769	5.17
31 InstProDev	6,638,644	2.05	8,222,174	2.30	8,598,784	2.27
32 Inst Tech	642,657	0.20	1,975,868	0.55	2,980,169	0.79
33 Curriculum	3,028,388	0.93	3,448,039	0.96	4,321,409	1.14
34 Prof Lrng St	2,060,808	0.64	2,336,080	0.65	2,266,913	0.60
TOTAL TEACHING SUPPORT	45,970,262	14.17	55,181,861	15.40	61,120,640	16.15
OTHER SUPPORT ACTIVITIES						
42 Food	2,833,604	0.87	3,144,996	0.88	2,275,000	0.60
44 Operation	5,813,477	1.79	4,446,775	1.24	4,451,982	1.18
49 Transfers	-1,841,685	-0.57	-175,000	-0.05	-20,000	-0.01
52 Operation	11,372,644	3.51	13,342,585	3.72	13,516,068	3.57
53 Maintnce	561,305	0.17	80,000	0.02	80,000	0.02
56 Insurance	126,795	0.04	39,726	0.01	166,270	0.04
58 Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
59 Transfers	-297,401	-0.09	-600,000	-0.17	-500,000	-0.13
62 Grnd Mnt	1,518,278	0.47	1,801,730	0.50	1,678,914	0.44
63 Oper Bldg	7,380,257	2.28	7,594,231	2.12	8,856,913	2.34
64 Maintnce	4,109,287	1.27	4,080,918	1.14	5,728,477	1.51
65 Utilities	4,067,374	1.25	5,412,381	1.51	5,212,626	1.38
67 Bldg Secu	606,606	0.19	584,961	0.16	685,001	0.18
68 Insurance	1,900,457	0.59	2,243,870	0.63	2,575,086	0.68
72 Info Sys	4,736,405	1.46	5,610,011	1.57	5,548,115	1.47
73 Printing	24	0.00	27,500	0.01	191,285	0.05

Everett School District No.002

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74 Warehouse	166,352	0.05	246,653	0.07	248,754	0.07
75 Mtr Pool	409,436	0.13	405,615	0.11	420,674	0.11
83 Interest	0	0.00	0	0.00	0	0.00
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	9,201	0.00	10,000	0.00	10,000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	43,472,417	13.40	48,296,952	13.48	51,125,165	13.51
UNIT ADMINISTRATION						
23 Princ Off	18,910,244	5.83	19,917,193	5.56	20,633,075	5.45
TOTAL UNIT ADMINISTRATION	18,910,244	5.83	19,917,193	5.56	20,633,075	5.45
CENTRAL ADMINISTRATION						
11 Bd of Dir	977,447	0.30	994,357	0.28	1,095,313	0.29
12 Supt Off	723,057	0.22	692,450	0.19	785,098	0.21
13 Busns Off	2,762,493	0.85	3,077,172	0.86	3,020,281	0.80
14 HR	2,533,232	0.78	2,851,141	0.80	3,280,655	0.87
15 Pblc Rltn	788,160	0.24	737,163	0.21	842,134	0.22
21 Supv Inst	8,366,206	2.58	8,707,867	2.43	9,498,055	2.51
41 Supervisn	723,792	0.22	689,689	0.19	652,321	0.17
51 Supervisn	627,033	0.19	516,158	0.14	647,494	0.17
61 Supv Bldg	1,171,993	0.36	1,192,129	0.33	1,440,928	0.38
TOTAL CENTRAL ADMINISTRATION	18,673,414	5.76	19,458,126	5.43	21,262,279	5.62
TOTAL EXPENDITURES	324,372,372	100.00	358,243,167	100.00	378,398,421	100.00

Everett School District No.002

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	1,150.868	80.44	251.401	30.85
28 Extracurricular	2.400	0.17	4.000	0.49
TOTAL TEACHING ACTIVITIES	1,153.268	80.61	255.401	31.34
TEACHING SUPPORT				
22 Learning Resources	17.000	1.19	4.683	0.57
24 Guidance and Counseling	56.200	3.93	26.445	3.25
25 Pupil Management and Safety	0.000	0.00	68.596	8.42
26 Health/Related Services	90.400	6.32	38.826	4.77
31 InstProDev	21.635	1.51	0.765	0.09
32 Inst Tech	XXXXX	XXXXX	5.660	0.69
33 Curriculum	4.535	0.32	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	189.770	13.26	144.975	17.79
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	48.654	5.97
52 Operations	XXXXX	XXXXX	24.472	3.00
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	14.000	1.72
63 Operation of Buildings	XXXXX	XXXXX	93.000	11.41
64 Maintenance	XXXXX	XXXXX	21.000	2.58
65 Utilities	XXXXX	XXXXX	1.750	0.21
67 Building Security	XXXXX	XXXXX	4.000	0.49
72 Information Systems	0.000	0.00	20.250	2.49
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	2.750	0.34
75 Motor Pool	0.000	0.00	2.000	0.25
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	231.876	28.46

Everett School District No.002

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	63.000	4.40	74.324	9.12
TOTAL UNIT ADMINISTRATION	63.000	4.40	74.324	9.12
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.07	2.000	0.25
13 Business Office	0.000	0.00	23.200	2.85
14 Human Resources	4.000	0.28	17.335	2.13
15 Public Relations	0.000	0.00	4.450	0.55
21 Supervision - Instruction	19.683	1.38	41.551	5.10
41 Supervision - Nutrition Services	0.000	0.00	5.000	0.61
51 Supervision - Transportation	0.000	0.00	5.000	0.61
61 Supervision - Building	0.000	0.00	9.696	1.19
TOTAL CENTRAL ADMINISTRATION	24.683	1.73	108.232	13.28
TOTAL FTE STAFF	1,430.721	100.00	814.808	100.00

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

Everett School District No.002
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES			
100 General Student Body	651,600	1,255,267	1,120,750
200 Athletics	300,319	418,335	479,155
300 Classes	16,815	66,350	51,982
400 Clubs	274,614	888,834	643,850
600 Private Moneys	45,136	91,830	93,500
A. TOTAL REVENUES	1,288,485	2,720,616	2,389,237
EXPENDITURES			
100 General Student Body	395,223	1,134,995	1,061,855
200 Athletics	420,463	607,181	603,200
300 Classes	15,214	78,962	60,344
400 Clubs	328,204	1,010,250	740,224
600 Private Moneys	35,159	92,230	96,100
B. TOTAL EXPENDITURES	1,194,264	2,923,618	2,561,723
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	94,221	-203,002	-172,486
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,079,575	1,024,967	976,898
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	240,330	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
D. TOTAL BEGINNING FUND BALANCE	1,225,684	1,024,967	976,898
E. 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.819 Restricted for Fund Purposes	1,079,575	821,965	804,412
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	240,330	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

Everett School District No.002
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,319,905	821,965	804,412

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

Everett School District No.002
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	58,841,664	53,337,000	26,584,500
2000 Local Nontax Support	262,635	250,000	50,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	8,250	3,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	59,112,550	56,587,000	26,634,500
EXPENDITURES			
Matured Bond Expenditures	51,810,000	49,595,438	25,395,000
Interest on Bonds	8,654,109	7,728,973	4,733,561
Interfund Loan Interest	0	0	0
Bond Transfer Fees	2,328	10,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	800,000	800,000
B. TOTAL EXPENDITURES	60,466,438	58,134,411	30,938,561
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)	-1,353,888	-1,547,411	-4,304,061
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	33,130,619	30,700,000	21,500,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	34,484,507	30,700,000	21,500,000
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	33,130,619	29,152,589	17,195,939
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Everett School District No.002
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	33,130,619	29,152,589	17,195,939

Everett School District No.002

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Taxes	58,841,664	53,337,000	26,584,500
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	58,841,664	53,337,000	26,584,500
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	262,635	250,000	50,000
2450 Other Interest Earnings	XXXXX	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	262,635	250,000	50,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	3,000,000	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	8,250	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Everett School District No.002

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9000 TOTAL OTHER FINANCING SOURCES	8,250	3,000,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	59,112,550	56,587,000	26,634,500

Everett School District No.002
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	13,019,595	12,712,410	12,776,940
2000 Local Nontax Support	3,338,153	1,271,454	1,124,969
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	12,352,205	7,502,894	428,307
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	353	0	0
9000 Other Financing Sources	0	50,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	28,710,306	71,486,758	14,330,216
EXPENDITURES			
10 Sites	1,879,511	11,850,000	4,665,360
20 Buildings	36,986,876	23,505,195	10,074,892
30 Equipment	3,804,505	17,624,337	10,723,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	8,846	20,000	20,000
60 Bond Issuance Expenditures	-6,017	300,000	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	48,294,481	53,299,532	25,483,252
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	2,650,000	3,050,000	3,600,000
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)	-22,234,175	15,137,226	-14,753,036
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	14,066,117	9,212,965	1,820,650
G.L.862 Committed from Levy Proceeds	10,316,372	13,336,684	12,780,666

Everett School District No.002
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.863 Restricted from State Proceeds	14,544,273	14,095,734	15,157,175
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	3,015,291	2,293,582	3,788,197
G.L.867 Restricted from Mitigation Fee Proceeds	306,134	0	146,066
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	125,601	107,828	205,505
G.L.889 Assigned to Fund Purposes	2,004,268	1,242,466	1,723,603
G.L.890 Unassigned Fund Balance	2,004,268	0	0
F. TOTAL BEGINNING FUND BALANCE	68,692,721	40,289,259	35,621,862
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	2,080,490	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	14,066,117	36,132,324	0
G.L.862 Committed from Levy Proceeds	10,316,372	3,518,818	10,159,285
G.L.863 Restricted from State Proceeds	14,544,273	14,182,133	4,941,685
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	3,015,291	1,473,438	3,634,939
G.L.867 Restricted from Mitigation Fee Proceeds	306,134	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	125,601	119,772	370,661
G.L.889 Assigned to Fund Purposes	2,004,268	0	1,762,256
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	46,458,546	55,426,485	20,868,826

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

Everett School District No.002

SUMMARY OF CAPITAL PROJECTS 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.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Everett School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	13,019,595	12,712,410	12,776,940
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	13,019,595	12,712,410	12,776,940
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	744,058	561,219	232,130
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	8,000	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	155,047	230,235	412,839
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	2,431,048	480,000	480,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	3,338,153	1,271,454	1,124,969
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	1,923,340	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	10,317,793	7,502,894	428,307
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	111,072	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	12,352,205	7,502,894	428,307

Everett School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	0
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Everett School District No.002

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	353	0	0
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	353	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	50,000,000	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
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	50,000,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	28,710,306	71,486,758	14,330,216

Everett School District No.002
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	2,430	3,000	1,500
2450 Other Interest Earnings	XXXXX	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	1,000	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	107,007	118,000	138,000
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
8101 Governmental Entities	XXXXX	XXXXX	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	273	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Everett School District No.002
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	110,711	121,000	139,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	110,711	121,000	139,500
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	319,500	300,000
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
D. TOTAL EXPENDITURES	0	319,500	300,000
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)	110,711	-198,500	-160,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	316,528	316,500	165,750
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	205,817	316,500	165,750
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.819 Restricted for Fund Purposes	316,528	118,000	5,250
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Everett School District No.002
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	316,528	118,000	5,250

- 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.

Section Two

Four-Year Forecast

(F-195F)

Preliminary Operating Budget
Fiscal Year 2021-22

Everett School District No.002

F-195F

ENROLLMENT AND STAFF COUNTS

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	1,658.57	1,709.93	1,689.46	1,649.54
2. Grade 1	1,619.27	1,621.23	1,673.23	1,657.23
3. Grade 2	1,563.11	1,601.83	1,592.89	1,648.50
4. Grade 3	1,611.37	1,567.18	1,607.10	1,603.11
5. Grade 4	1,566.24	1,584.76	1,536.11	1,579.80
6. Grade 5	1,544.99	1,543.93	1,563.78	1,520.12
7. Grade 6	1,475.37	1,509.65	1,519.58	1,539.43
8. Grade 7	1,566.50	1,455.40	1,483.28	1,494.22
9. Grade 8	1,631.54	1,535.99	1,430.28	1,457.21
10. Grade 9	1,456.20	1,520.59	1,442.55	1,342.61
11. Grade 10	1,400.15	1,356.02	1,472.86	1,395.61
12. Grade 11 (excluding Running Start)	1,091.50	1,229.60	1,189.87	1,293.92
13. Grade 12 (excluding Running Start)	1,025.26	1,016.49	1,094.16	1,058.03
14. SUBTOTAL	19,210.07	19,252.60	19,295.15	19,239.33
15. Running Start	313.00	313.00	313.00	313.00
16. Dropout Reengagement Enrollment	140.00	140.00	140.00	140.00
17. ALE Enrollment	299.12	298.81	300.39	299.66
18. TOTAL K-12	19,962.19	20,004.41	20,048.54	19,991.99
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	1,430.721	1,366.600	1,344.400	1,324.500
2. General Fund FTE Classified Employees /4	816.058	788.400	778.900	770.300

Everett School District No.002

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	50,705,450	53,645,745	54,726,873	56,246,314
2000 Local Nontax Support	8,749,601	11,439,601	11,489,601	11,539,601
3000 State, General Purpose	200,600,923	199,734,327	203,129,810	206,989,277
4000 State, Special Purpose	65,256,817	66,439,787	67,259,975	68,155,486
5000 Federal, General Purpose	55,000	55,000	55,000	55,000
6000 Federal, Special Purpose	36,571,250	22,571,250	15,618,127	15,618,127
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	3,292,562	3,292,562	3,292,562	3,292,562
9000 Other Financing Sources	3,600,000	3,000,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	368,831,603	360,178,272	355,571,948	361,896,367
EXPENDITURES				
00 Regular Instruction	205,556,677	202,386,254	198,088,069	200,642,194
10 Federal Special Purpose Funding	16,904,943	6,367,329	0	0
20 Special Education Instruction	51,429,874	53,298,009	55,154,926	57,085,348
30 Vocational Education Instruction	17,228,265	17,572,830	17,570,613	17,919,808
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	21,247,774	21,284,938	21,322,835	21,361,489
70 Other Instructional Programs	2,559,654	2,568,654	2,577,834	2,587,198
80 Community Services	3,469,245	3,468,082	3,482,098	3,496,395
90 Support Services	60,001,989	59,316,322	57,893,237	58,574,958
B. TOTAL EXPENDITURES	378,398,421	366,262,418	356,089,612	361,667,390
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-9,566,818	-6,084,146	-517,664	228,977
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

Everett School District No.002

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	2,724,250	1,500,000	1,500,000	1,500,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	540,656	500,000	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,600,000	1,600,000	1,600,000	1,600,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	352,000	352,000	352,000	352,000
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	700,000	500,000	450,000	450,000
G.L.890 Unassigned Fund Balance	31,733,094	23,631,182	18,097,036	17,579,372
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	37,650,000	28,083,182	21,999,036	21,481,372
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,500,000	1,500,000	1,500,000	1,500,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	500,000	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,600,000	1,600,000	1,600,000	1,600,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	352,000	352,000	352,000	352,000
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0

Everett School District No.002

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.888 Assigned to Other Purposes	500,000	450,000	450,000	450,000
G.L.890 Unassigned Fund Balance	23,631,182	18,097,036	17,579,372	17,808,349
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	28,083,182	21,999,036	21,481,372	21,710,349

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.

Everett School District No.002

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100 General Student Body	1,120,750	1,126,354	1,131,986	1,137,646
200 Athletics	479,155	481,551	483,959	486,379
300 Classes	51,982	52,242	52,503	52,766
400 Clubs	643,850	647,069	650,304	653,556
600 Private Moneys	93,500	93,968	94,438	94,910
A. TOTAL REVENUES	2,389,237	2,401,184	2,413,190	2,425,257
EXPENDITURES				
100 General Student Body	1,061,855	1,060,793	1,058,671	1,055,495
200 Athletics	603,200	602,597	601,392	599,588
300 Classes	60,344	60,284	60,163	59,983
400 Clubs	740,224	739,484	738,005	735,791
600 Private Moneys	96,100	93,968	94,438	94,910
B. TOTAL EXPENDITURES	2,561,723	2,557,126	2,552,669	2,545,767
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-172,486	-155,942	-139,479	-120,510
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	976,898	804,412	648,470	508,991
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	976,898	804,412	648,470	508,991
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	804,412	648,470	508,991	388,481
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	804,412	648,470	508,991	388,481

Everett School District No.002

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	26,584,500	21,739,125	12,494,505	5,595,120
2000 Local Nontax Support	50,000	50,000	50,000	50,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	26,634,500	21,789,125	12,544,505	5,645,120
EXPENDITURES				
Matured Bond Expenditures	25,395,000	19,115,000	17,445,000	2,075,000
Interest on Bonds	4,733,561	3,648,661	3,432,749	3,294,706
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	800,000	800,000	800,000	800,000
B. TOTAL EXPENDITURES	30,938,561	23,573,661	21,687,749	6,179,706
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-4,304,061	-1,784,536	-9,143,244	-534,586
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	21,500,000	17,195,939	15,411,403	6,268,159
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	21,500,000	17,195,939	15,411,403	6,268,159
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Everett School District No.002

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	17,195,939	15,211,403	6,068,159	5,533,573
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	17,195,939	15,411,403	6,268,159	5,733,573

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

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Everett School District No.002

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	12,776,940	6,130,350	0	0
2000 Local Nontax Support	1,124,969	685,342	614,115	586,967
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	428,307	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	2,914,562	115,737	115,737
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,330,216	9,730,254	729,852	702,704
EXPENDITURES				
10 Sites	4,665,360	475,000	305,000	280,000
20 Buildings	10,074,892	9,942,209	2,905,000	1,912,619
30 Equipment	10,723,000	7,484,599	1,500,000	500,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	20,000	10,000	10,000	10,000
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	25,483,252	17,911,808	4,720,000	2,702,619
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	3,600,000	3,000,000	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-14,753,036	-11,181,554	-3,990,148	-1,999,915
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	1,820,650	0	0	0
G.L.862 Committed from Levy Proceeds	12,780,666	10,159,285	3,495,049	699,518
G.L.863 Restricted from State Proceeds	15,157,175	4,941,685	1,192,630	395,394
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	3,788,197	3,634,939	2,673,731	2,674,261
G.L.867 Restricted from Mitigation Fee Proceeds	146,066	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	205,505	370,661	500,226	619,973
G.L.889 Assigned to Fund Purposes	1,723,603	1,762,256	1,825,636	1,307,978
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	35,621,862	20,868,826	9,687,272	5,697,124
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	10,159,285	3,495,049	699,518	0
G.L.863 Restricted from State Proceeds	4,941,685	1,192,630	395,394	117,898
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	3,634,939	2,673,731	2,674,261	2,574,235
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	370,661	500,226	619,973	740,369
G.L.889 Assigned to Fund Purposes	1,762,256	1,825,636	1,307,978	264,708

Everett School District No.002

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	20,868,826	9,687,272	5,697,124	3,697,209

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Everett School District No.002

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	1,500	2,000	2,500	3,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	138,000	140,000	142,000	144,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

Everett School District No.002

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	139,500	142,000	144,500	147,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	300,000	145,000	146,000	147,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	300,000	145,000	146,000	147,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-160,500	-3,000	-1,500	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	165,750	5,250	2,250	750
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	165,750	5,250	2,250	750
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	5,250	2,250	750	750

Everett School District No.002

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	5,250	2,250	750	750

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.

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Section Three

F-203 Summary

Preliminary Operating Budget
Fiscal Year 2021-22

Superintendent of Public Instruction

Everett School District

Northwest Educational Service District 189

Snohomish County

F-203 Summary Report

CCDDD 31002

F-203 Final

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	20,000.00
3100	M70	Apportionment	193,363,282.28
3121	Z288	Special Education, Gen Apportionment	7,237,641.27
4121	N7	Special Education	29,841,337.08
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	7,620,875.03
4165	Z477	Transitional Bilinual	5,685,507.14
4174	Z095	Highly Capable	660,974.31
4198	S5	School Food Service	112,100.00
4199	I4	Transportation - Operations	12,722,503.00
4499	J1	Transportation Reimbursement	138,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	3,498,059.81
n/a	A30h	Estimated Hold Harmless	0.00
n/a	V13	Estimated Next Year LEA	0
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	12,004,242.53

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	985.57	87.34	1,072.91
District Generated			
Total	985.57	87.34	1,072.91
CIS Salary Allocation			
School Generated	81,530,273.29	7,225,149.09	88,755,422.38
District Generated			
Total	81,530,273.29	7,225,149.09	88,755,422.38
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	55.22	6.65	61.88
District Generated	17.53		17.53
Total	72.75	6.65	79.40
CAS Salary Allocation			
School Generated	6,780,964.71	817,060.63	7,598,025.34
District Generated	2,152,182.39		2,152,182.39
Total	8,933,147.10	817,060.63	9,750,207.73
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	208.72	27.00	235.72
District Generated	100.17		100.17
Total	308.90	27.00	335.90
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	12,386,255.54	1,602,336.54	13,988,592.08
District Generated	5,944,685.79		5,944,685.79
Total	18,330,941.33	1,602,336.54	19,933,277.87

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Everett School District

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F-203 Assumptions Report

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Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	235.00
B2L1	Enroll SpEd K-21 LRE1	1,175.00
B2	Enroll SpEd K-21 Other	1,350.00
Z271	Enroll K	1,658.57
A6A1	Enroll 1	1,619.27
A6A2	Enroll 2	1,563.11
A6A3	Enroll 3	1,611.37
A39	Enroll K-3	6,452.32
A7a	Enroll 4	1,566.24
A8a5	Enroll 5	1,544.99
A8a6	Enroll 6	1,475.37
A40	Enroll 5-6	3,020.36
A11a7	Enroll 7	1,566.50
A11a8	Enroll 8	1,631.54
A12	Enroll 7-8	3,198.04
A13a9	Enroll 9	1,456.20
A13a10	Enroll 10	1,400.15
A13a11	Enroll 11	1,091.50
A13a12	Enroll 12	1,025.26
A41	Enroll 9-12	4,973.11
Z298	Enroll K-8	14,236.96
Z472	Enroll Total Entered	19,210.07
A42	Enroll Total	19,210.07
A14	Enroll ALE K-6	66.03
A14B	Enroll ALE 7-8	18.48
A18	Enroll ALE 9-12	214.61
A16	Enroll Run Start	290.00
A15	Enroll Run Start CTE	23.00
A60	Enroll Program 1418 Reg	140.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	19,962.19
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	2,235.00
A63	Enroll TBIP 7-8	250.00
A64	Enroll TBIP 9-12	540.00
A65	Enroll TBIP Exited	945.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	362.00
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	1,219.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.20
A33r	Regionalization	1.20
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	0.00
A12e	Counselor Enh Middle Enroll	0.00

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	21,000.00
C1	Enroll Total PY for LAP	19,727.00
Z076	LAP PY HiPov Students	5,980.25
B3	Adj Resident BEA	4.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	2,000,000.00
B5	Home/Hosp Ed Alloc	5,000.00
B8	% Stdnt Avg FTE SpEd	0.32100
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Estimated Revenues**Levies and Levy Transfers**

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	11,632,503.00
I2	In-Lieu-Of Deprec for Contracting Dists	1,090,000.00
J1	Prgm 4499 Alloc Trans Deprec	138,000.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	20,000.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	20,000.00
A28	5500 Federal Forests	0.00

Estimated Hold Harmless

Item Code	Item Name	Amount
A30h	Estimated Hold Harmless	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	445,000.00
H3	Est RPB	70,000.00
H4	Est RPL K3	55,000.00

I. Apportionment - Acct 3100**I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
A33rb A33r A33re	A. District-Wide Staff Mix 1. District-Wide Regionalization Base 2. District-Wide Regionalization 3. District-Wide Regionalization Experience	1.20 1.20 0.00
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 985.565 * 67,585.00 * 1.20 2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((985.565 * 68,937.00) * (1.20 + 0.00)) - 79,931,292.63 3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 79,931,292.63 + 1,598,980.66	\$ 79,931,292.63 \$ 1,598,980.66 \$ 81,530,273.29
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 55.223 * 100,321.00 * 1.20 2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 55.223 * 102,327.00 * 1.20 - 6,648,031.90 3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 6,648,031.90 + 132,932.81	\$ 6,648,031.90 \$ 132,932.81 \$ 6,780,964.71

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 208.721 * 48,483.00 * 1.20	\$ 12,143,304.29
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 208.721 * 49,453.00 * 1.20 - 12,143,304.29	\$ 242,951.25
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 12,143,304.29 + 242,951.25	\$ 12,386,255.54
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 918.200 * 4.000 * 151.86	\$ 557,751.41
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 31.962 * 48,483.00 * 1.20	\$ 1,859,536.38
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 31.962 * 49,453.00 * 1.20 - 1,859,536.38	\$ 37,203.76
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 1,859,536.38 + 37,203.76	\$ 1,896,740.14

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 5.853 * 48,483.00 * 1.20	\$ 340,525.20
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 5.853 * 49,453.00 * 1.20 - 340,525.20	\$ 6,812.89
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 340,525.20 + 6,812.89	\$ 347,338.09
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 11.071 * 48,483.00 * 1.20	\$ 644,106.35
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 11.071 * 49,453.00 * 1.20 - 644,106.35	\$ 12,886.65
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 644,106.35 + 12,886.65	\$ 656,993.00
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 51.288 * 48,483.00 * 1.20	\$ 2,983,915.32
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 51.288 * 49,453.00 * 1.20 - 2,983,915.32	\$ 59,699.24
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 2,983,915.32 + 59,699.24	\$ 3,043,614.56

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Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 17.527 * 100,321.00 * 1.20	\$ 2,109,991.40
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 17.527 * 102,327.00 * 1.20 - 2,109,991.40	\$ 42,190.99
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 2,109,991.40 + 42,190.99	\$ 2,152,182.39

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 985.565 * 67,585.00 * 1.20	\$ 79,931,292.63
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((985.565 * 68,937.00) * (1.20 + 0.00)) - 79,931,292.63	\$ 1,598,980.66
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 2,109,991.40 + 6,648,031.90	\$ 8,758,023.30
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 42,190.99 + 132,932.81	\$ 175,123.80
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 12,143,304.29 + 1,859,536.38 + 340,525.20 + 644,106.35 + 2,983,915.32	\$ 17,971,387.54
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 242,951.25 + 37,203.76 + 6,812.89 + 12,886.65 + 59,699.24	\$ 359,553.79
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 79,931,292.63 + 1,598,980.66 + 8,758,023.30 + 175,123.80 + 17,971,387.54 + 359,553.79	\$ 108,794,361.72

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	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (985.565 + 72.750) * 12,000.00	\$ 12,699,780.00
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((985.565 + 72.750) * (11,616.00 * 1.02)) - 12,699,780.00	\$ -160,525.22
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 308.895 * 12,000.00	\$ 3,706,740.00
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (308.895 * 11,616.00 * 1.430) - 3,706,740.00	\$ 1,424,277.78
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (79,931,292.63 + 8,758,023.30) * 0.22710	\$ 20,141,343.65
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,598,980.66 + 175,123.80) * 0.22070	\$ 391,544.85
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 17,971,387.54 * 0.22750	\$ 4,088,490.67
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 359,553.79 * 0.19250	\$ 69,214.10
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 12,699,780.00 + -160,525.22 + 3,706,740.00 + 1,424,277.78 + 20,141,343.65 + 391,544.85 + 4,088,490.67 + 69,214.10	\$ 42,360,865.83

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((985.565 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00	\$ 1,358,837.89
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,358,837.89 * 0.22070	\$ 299,895.52
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 1,358,837.89 + 299,895.52	\$ 1,658,733.41
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 290.00 * 8,726.20	\$ 2,530,598.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 23.00 * 9,718.57	\$ 223,527.11
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 2,530,598.00 + 223,527.11	\$ 2,754,125.11
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 140.00 * 8,726.20	\$ 1,221,668.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 9,718.57	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 1,221,668.00 + 0.00	\$ 1,221,668.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (66.03 + 18.48 + 214.61) * 8,726.20	\$ 2,610,180.94

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M8	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC</p> <p>[Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]</p> <p>2,483,054.51 + 6,746,645.09 + 2,665,867.97 + 379,730.17 + 5,279,906.47 + 412,343.95 + 3,342,295.38 + 2,315,402.05</p>	\$ 23,625,245.59
M16	<p>2. Grades 9-12 Additional: Total Allocated MSOC</p> <p>[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p> <p>201,410.96 + 0.00 + 219,712.00 + 29,788.93 + 427,985.85 + 36,602.09 + 0.00 + 0.00</p>	\$ 915,499.83
M91	<p>3. Small School District and Remote & Necessary MSOC enhancement</p> <p>[(SS RN CIS FTE) + [SS RN CAS FTE]] * [MSOC -SSRN]</p> <p>(0.000 + 0.000) * 12,386.80</p>	\$ 0.00
Z390	<p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>23,625,245.59 + 915,499.83 + 0.00</p>	\$ 24,540,745.42
Z123	<p>H. Career & Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total</p> <p>[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]</p> <p>1,654,322.55 + 185,784.90 + 365,319.20 + 857,642.56 + 573,969.10 + 11,472.72 + 33,657.19</p>	\$ 3,682,168.22
Z137	<p>2. Grades 9 - 12 Exploratory Career & Technical Education - Total</p> <p>[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]</p> <p>5,570,826.54 + 631,275.73 + 1,237,017.34 + 2,893,346.78 + 1,932,785.45 + 38,633.18 + 113,338.47</p>	\$ 12,417,223.49
Z109	<p>3. Skills Center Total</p> <p>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
144A	<p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>3,682,168.22 + 12,417,223.49 + 0.00</p>	\$ 16,099,391.71

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IV. Guaranteed Entitlement

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement $[Substitutes] + [SS\ RN\ Substitutes] + [TOTAL\ Salaries] + [TOTAL\ Benefits] + [Total\ Run\ Start] + [Total\ Reengage] + [Total\ ALE] + [Total\ GenEd\ MSOC] + [Skills\ Center\ Total] + [CTE\ 7-8\ Total] + [CTE\ 9-12\ Total] + [Total\ 3100\ PD]$ $557,751.41 + 0.00 + 108,794,361.72 + 42,360,865.83 + 2,754,125.11 + 1,221,668.00 + 2,610,180.94 + 24,540,745.42 + 0.00 + 3,682,168.22 + 12,417,223.49 + 1,658,733.41$
Z457	2. Guar Entlmt per Student $[Total\ Guaranteed\ Entitlement] / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $200,597,823.55 / 19,962.19$
Z246	3. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $6,084.45 + 2,370.37 + 30.59 + 1,392.93 + 92.42$
	4. Computation of State Funded Support Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes \$ 20,000.00
A27	ii. 5400 Federal In-Lieu-of Taxes \$ 0.00
Z292	iii. Total Deductible Revenue $[1400\ Local\ In-Lieu-of\ Taxes] + [5400\ Federal\ In-Lieu-of\ Taxes]$ $20,000.00 + 0.00$
A34	b. BEA Reduce/Delay \$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 $[SpEd\ Gen\ Apport\ Instruct] * [\% \ Stdnt\ Avg\ FTE\ SpEd]$ $22,547,169.08 * 0.32100$
A28	d. Federal Forest Account 5500 Deduction \$ 0.00
Z456	e. Fire District Payment $[Enroll\ Fire\ Dist] * [Fire\ Dist\ Rate]$ $21,000.00 * 1.10$
A30h	f. Estimated Hold Harmless \$ 0.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 $[Total\ Guaranteed\ Entitlement] - [Local\ Deductible\ Revenue\ Sources] - [BEA\ Reduce/Delay] - [Gen\ Apport\ 3121] - [5500\ Federal\ Forests] + [Fire\ Dist\ Payment] + [Estimated\ Hold\ Harmless]$ $200,597,823.55 - 20,000.00 - 0.00 - 7,237,641.27 - 0.00 + 23,100.00 + 0.00$

1191 SC – Skill Center

Item Code		Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 67,585.00 * 1.20	\$ 0.00
Z097	2. Skill CIS Salary Inc ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [Skills CIS Salary Maint] ((0.000 * 68,937.00) * (1.20 + 0.00)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 100,321.00 * 1.20	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 102,327.00 * 1.20 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 48,483.00 * 1.20	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 49,453.00 * 1.20 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,000.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 11,616.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.22710	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.22070	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,000.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 11,616.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22750	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.19250	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.22070	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 19.998 * 67,585.00 * 1.20	\$ 1,621,877.80
Z111	2. CTE 7-8 CIS Salary Inc (((CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 7-8 CIS Salary Maint] ((19.998 * 68,937.00) * (1.20 + 0.00)) - 1,621,877.80	\$ 32,444.75
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 1,621,877.80 + 32,444.75	\$ 1,654,322.55
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.513 * 100,321.00 * 1.20	\$ 182,142.81
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 1.513 * 102,327.00 * 1.20 - 182,142.81	\$ 3,642.09
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 182,142.81 + 3,642.09	\$ 185,784.90
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 6.156 * 48,483.00 * 1.20	\$ 358,153.62
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 6.156 * 49,453.00 * 1.20 - 358,153.62	\$ 7,165.58
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 358,153.62 + 7,165.58	\$ 365,319.20

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 21.511 * 12,000.00	\$ 258,132.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (21.511 * 11,616.00 * 1.02) - 258,132.00	\$ -3,262.79
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,621,877.80 + 182,142.81) * 0.22710	\$ 409,693.08
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (32,444.75 + 3,642.09) * 0.22070	\$ 7,964.37
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 6.156 * 12,000.00	\$ 73,872.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (6.156 * 11,616.00 * 1.430) - 73,872.00	\$ 28,384.58
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 358,153.62 * 0.22750	\$ 81,479.95
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 7,165.58 * 0.19250	\$ 1,379.37
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 258,132.00 + -3,262.79 + 409,693.08 + 7,964.37 + 73,872.00 + 28,384.58 + 81,479.95 + 1,379.37	\$ 857,642.56

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries $\frac{(((\text{CTE 7-8 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((19.998 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00$	\$ 27,572.04
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] $27,572.04 * 0.22070$	\$ 6,085.15
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] $27,572.04 + 6,085.15$	\$ 33,657.19
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] $57,398.72 + 166,451.22 + 63,136.42 + 11,479.02 + 126,269.22 + 11,479.02 + 80,356.76 + 57,398.72$	\$ 573,969.10
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] $18.887 * 4.000 * 151.86$	\$ 11,472.72
Z123	G. Grades 7-8 Exploratory Career & Technical Education – Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] $1,654,322.55 + 185,784.90 + 365,319.20 + 857,642.56 + 573,969.10 + 11,472.72 + 33,657.19$	\$ 3,682,168.22

1191 CTE**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 67.342 * 67,585.00 * 1.20	\$ 5,461,570.88
Z125	2. CTE 9-12 CIS Salary Inc (((CTE 9-12 CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] ((67.342 * 68,937.00) * (1.20 + 0.00)) - 5,461,570.88	\$ 109,255.66
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 5,461,570.88 + 109,255.66	\$ 5,570,826.54
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 5.141 * 100,321.00 * 1.20	\$ 618,900.31
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 5.141 * 102,327.00 * 1.20 - 618,900.31	\$ 12,375.42
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 618,900.31 + 12,375.42	\$ 631,275.73
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 20.845 * 48,483.00 * 1.20	\$ 1,212,753.76
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 20.845 * 49,453.00 * 1.20 - 1,212,753.76	\$ 24,263.58
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 1,212,753.76 + 24,263.58	\$ 1,237,017.34

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 72.483 * 12,000.00	\$ 869,796.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (72.483 * 11,616.00 * 1.02) - 869,796.00	\$ -10,994.22
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (5,461,570.88 + 618,900.31) * 0.22710	\$ 1,380,875.01
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (109,255.66 + 12,375.42) * 0.22070	\$ 26,843.98
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 20.845 * 12,000.00	\$ 250,140.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (20.845 * 11,616.00 * 1.430) - 250,140.00	\$ 96,113.79
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 1,212,753.76 * 0.22750	\$ 275,901.48
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 24,263.58 * 0.19250	\$ 4,670.74
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 869,796.00 + -10,994.22 + 1,380,875.01 + 26,843.98 + 250,140.00 + 96,113.79 + 275,901.48 + 4,670.74	\$ 2,893,346.78

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$ $(((67.342 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00$	\$ 92,847.11
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] $92,847.11 * 0.22070$	\$ 20,491.36
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] $92,847.11 + 20,491.36$	\$ 113,338.47
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] $0.00 + 1,932,785.45$	\$ 1,932,785.45
Z136	2. CTE 9-12 Substitutes $([\text{CTE 9-12 expl Teacher FTE}] + [\text{CTE 9-12 prep Teacher FTE}]) * ([\text{Substitutes Days}] * [\text{Substitutes Rate}])$ $(0.000 + 63.600) * (4.000 * 151.86)$	\$ 38,633.18
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education – Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] $5,570,826.54 + 631,275.73 + 1,237,017.34 + 2,893,346.78 + 1,932,785.45 + 38,633.18 + 113,338.47$	\$ 12,417,223.49

II. Special Education Excess Cost Allocation – Acct 4121

Item Code	Amount
B9	A. Enroll SpEd Birth - Age 2 0.00
B1	B. Enroll SpEd 3-PK 235.00
B2L1	C. Kindergarten - Age 21 LRE1 1,175.00
B2	D. Kindergarten - Age 21 Other 1,350.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 19,962.19 + 4.00 19,966.19
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (1,175.00 + 1,350.00) / 19,966.19 0.1265
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1265 > 0.13500 THEN 0.1265 - 0.13500 ELSE 0 0.0000
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,084.45 + 2,370.37 + 30.59 + 1,392.93 + 92.42 \$ 9,970.76
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 235.00 * 0.00 * 1.15 ELSE (235.00 * 9,970.76 * 1.15) \$ 2,694,597.89
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate \$ 21.78
Z280L1	2. Age K-21 LRE1 Allocation \$ 11,777,918.82

	$\text{IF } [\text{Co-op SpEd Alloc Rate}] > 0 \text{ THEN } (([\text{Co-op SpEd Alloc Rate}] * [\text{SpEd K-21 Alloc Factor LRE1}]) - [\text{Fed Funds Int Rate}]) * [\text{Enroll SpEd K-21 LRE1}] \text{ ELSE } (([\text{SpEd BEA Rate}] * [\text{SpEd K-21 Alloc Factor LRE1}]) - [\text{Fed Funds Int Rate}]) * [\text{Enroll SpEd K-21 LRE1}]$	
Z280	$\text{IF } 0.00 > 0 \text{ THEN } ((0.00 * 1.0075) - 21.78) * 1,175.00 \text{ ELSE } ((9,970.76 * 1.0075) - 21.78) * 1,175.00$ <p>3. Age K-21 Other Allocation</p> $\text{IF } [\text{Co-op SpEd Alloc Rate}] > 0 \text{ THEN } (([\text{Co-op SpEd Alloc Rate}] * [\text{SpEd K-21 Alloc Factor Other}]) - [\text{Fed Funds Int Rate}]) * [\text{Enroll SpEd K-21 Other}] \text{ ELSE } (([\text{SpEd BEA Rate}] * [\text{SpEd K-21 Alloc Factor Other}]) - [\text{Fed Funds Int Rate}]) * [\text{Enroll SpEd K-21 Other}]$ $\text{IF } 0.00 > 0 \text{ THEN } ((0.00 * 0.9950) - 21.78) * 1,350.00 \text{ ELSE } ((9,970.76 * 0.9950) - 21.78) * 1,350.00$	\$ 13,363,820.37
Z280E	<p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> $\text{IF } [\text{Enroll SpEd\% K-21}] > [\text{SpEd Max Fund \%}] \text{ THEN } (((([\text{SpEd K-21 LRE1 Allocation}] + [\text{SpEd K-21 Other Allocation}]) * -1) / [\text{Enroll SpEd\% K-21}]) * [\text{SpEd K-21 Excess\%}]) \text{ ELSE } 0$ $\text{IF } 0.1265 > 0.13500 \text{ THEN } (((11,777,918.82 + 13,363,820.37) * -1) / 0.1265) * 0.0000 \text{ ELSE } 0$	\$ 0.00

2021-2022 School Year

State of Washington

Run July 09, 2021 6:40 AM

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B4	K. State Safety Net Award	\$ 2,000,000.00
N7	<p>L. Total 4121</p> $[\text{SpEd 3-PK Allocation}] + [\text{SpEd K-21 LRE1 Allocation}] + [\text{SpEd K-21 Other Allocation}] + [\text{SpEd K-21 Exceeds Max Fund\%}] + [\text{State Safety Net}] + [\text{Home/Hosp Ed Alloc}] + [\text{Foster Care Alloc}]$ $2,694,597.89 + 11,777,918.82 + 13,363,820.37 + 0.00 + 2,000,000.00 + 5,000.00 + 0.00$	\$ 29,841,337.08
N8	<p>M. Total 4122</p> $[\text{Enroll SpEd 0-2}] * [\text{SpEd BEA Rate}] * [\text{SpEd 0-PK Alloc Factor}]$ $0.00 * 9,970.76 * 1.15$	\$ 0.00
N10	<p>N. Total Sped Allocation</p> $[\text{Total 4121}] + [\text{Total 4122}]$ $29,841,337.08 + 0.00$	\$ 29,841,337.08

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> $[\text{Enroll SpEd K-21 LRE1}] + [\text{Enroll SpEd K-21 Other}]$ $1,175.00 + 1,350.00$	2,525.00
Z284	<p>P. SpEd Gen Apport</p> $\text{IF } [\text{Co-op SpEd Alloc Rate}] > 0 \text{ THEN } [\text{Co-op SpEd Alloc Rate}] * [\text{Total Enroll SpEd K-21}] \text{ ELSE } [\text{SpEd BEA Rate}] * [\text{Total Enroll SpEd K-21}]$ $\text{IF } 0.00 > 0 \text{ THEN } 0.00 * 2,525.00 \text{ ELSE } 9,970.76 * 2,525.00$	\$ 25,176,169.00

N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1166
Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 25,176,169.00 / (1 + 0.1166)	\$ 22,547,169.08
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.32100
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 22,547,169.08 * 0.32100	\$ 7,237,641.27
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 29,841,337.08 + 7,237,641.27	\$ 37,078,978.35

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Item Code		Amount
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(1,658.57 + 1,619.27 + 1,563.11 + 1,611.37) * 0.071170$	459.212
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $1,566.24 * 0.04600$	72.056
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $3,020.36 * 0.04600$	138.955
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $3,198.04 * 0.04623$	147.861
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(4,973.11 + 66.03 + 18.48 + 214.61 + 140.00 + 0.00 + 290.00 + 23.00) * 0.04857$	278.126
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE]$ $(459.212 + 72.056 + 138.955 + 147.861 + 278.126) / 19,962.19$	0.054914
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(1,658.57 + 1,619.27 + 1,563.11 + 1,611.37) * 0.004334$	27.964
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $1,566.24 * 0.00399$	6.257
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $3,020.36 * 0.00399$	12.066

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 3,198.04 * 0.00399	12.773
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (4,973.11 + 66.03 + 18.48 + 214.61 + 140.00 + 0.00 + 290.00 + 23.00) * 0.00402	23.056
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (27.964 + 6.257 + 12.066 + 12.773 + 23.056) / 19,962.19	0.004114
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (1,658.57 + 1,619.27 + 1,563.11 + 1,611.37) * 0.018204	117.458
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 1,566.24 * 0.01721	26.955
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 3,020.36 * 0.01721	51.980
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 3,198.04 * 0.01700	54.386
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (4,973.11 + 66.03 + 18.48 + 214.61 + 140.00 + 0.00 + 290.00 + 23.00) * 0.01710	97.901
594X	CLS Special Ed BEA Rate (K-12) ([CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (117.458 + 26.955 + 51.980 + 54.386 + 97.901) / 19,962.19	0.017467

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.054914 * 67,585.00 * 1.20	\$ 4,453.64
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.054914 * 68,937.00) * (1.20 + 0.00)) - 4,453.64	\$ 89.09
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,453.64 + 89.09	\$ 4,542.73
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004114 * 100,321.00 * 1.20	\$ 495.26
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004114 * 102,327.00 * 1.20 - 495.26	\$ 9.91
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 495.26 + 9.91	\$ 505.17
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017467 * 48,483.00 * 1.20	\$ 1,016.22
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017467 * 49,453.00 * 1.20 - 1,016.22	\$ 20.33
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,016.22 + 20.33	\$ 1,036.55
Z234	TOTAL Salary BEA	\$ 6,084.45

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,542.73 + 505.17 + 1,036.55

2021-2022 School Year

State of Washington

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.054914 + 0.004114) * 12,000.00	\$ 708.34
Z236	2. CIS/CAS BEA Insurance Inc Total (((CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.054914 + 0.004114) * (11,616.00 * 1.02)) - 708.34	\$ -8.96
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017467 * 12,000.00	\$ 209.60
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017467 * 11,616.00 * 1.430) - 209.60	\$ 80.54
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,453.64 + 495.26) * 0.22710	\$ 1,123.90
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (89.09 + 9.91) * 0.22070	\$ 21.85
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,016.22 * 0.22750	\$ 231.19
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 20.33 * 0.19250	\$ 3.91
Z243	9. TOTAL Benefits BEA	\$ 2,370.37

<p>[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]</p>	
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<p>708.34 + -8.96 + 209.60 + 80.54 + 1,123.90 + 21.85 + 231.19 + 3.91</p>	
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Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.054914 * 0.9170) * (4.000 * 151.86)$

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student $(((Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] * [MSOC-Reg]) + (([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci])) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $((19,962.19 * 1,340.13) + ((66.03 + 18.48 + 214.61 + 4,973.11 + 140.00 + 0.00 + 290.00 + 23.00) * 184.09)) / 19,962.19$
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $(((CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.054914 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $75.71 * 0.22070$
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $75.71 + 16.71$

3. BEA Rate for Special Education

Item Code	Amount
Z246	3. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $6,084.45 + 2,370.37 + 30.59 + 1,392.93 + 92.42$
Z246	H. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $6,084.45 + 2,370.37 + 30.59 + 1,392.93 + 92.42$

IV. Learning Assistance Program (LAP) – Acct 4155**LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 19,727.00 * 0.3862	7,618.57
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 7,618.57 * 2.39750 * 36.00 / 15.00 / 900.00	48.708
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 48.708 * 67,585.00 * 1.20	\$ 3,950,316.22
Z070	D. LAP CIS Salary Inc ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]) ((48.708 * 68,937.00) * (1.20 + 0.00)) - 3,950,316.22	\$ 79,023.86
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 48.708 * 12,000.00	\$ 584,496.00
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (48.708 * 11,616.00 * 1.02) - 584,496.00	\$ -7,388.03
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 3,950,316.22 * 0.22710	\$ 897,116.81
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 79,023.86 * 0.22070	\$ 17,440.57

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M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((48.708 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00	\$ 67,155.67
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 67,155.67 * 0.22070	\$ 14,821.26
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 67,155.67 + 14,821.26	\$ 81,976.93
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD] 3,950,316.22 + 79,023.86 + 584,496.00 + -7,388.03 + 897,116.81 + 17,440.57 + 0.00 + 81,976.93	\$ 5,602,982.36

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	5,980.25
Z068A	B. Formulated Staffing Units - High Poverty (((LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((5,980.25 * 1.10000 * 36.00) / 15.00) / 900.00	17.542
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 17.542 * 67,585.00 * 1.20	\$ 1,422,691.28
Z070hp	D. CIS Salary Increase (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((17.542 * 68,937.00) * (1.20 + 0.00)) - 1,422,691.28	\$ 28,460.14

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 17.542 * 12,000.00	\$ 210,504.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (17.542 * 11,616.00 * 1.02) - 210,504.00	\$ -2,660.77
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,422,691.28 * 0.22710	\$ 323,093.19
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 28,460.14 * 0.22070	\$ 6,281.15
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((17.542 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00	\$ 24,185.86
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 24,185.86 * 0.22070	\$ 5,337.82
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 24,185.86 + 5,337.82	\$ 29,523.68
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 1,422,691.28 + 28,460.14 + 210,504.00 + -2,660.77 + 323,093.19 + 6,281.15 + 0.00 + 29,523.68	\$ 2,017,892.67
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 2,017,892.67 + 5,602,982.36	\$ 7,620,875.03

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code	Amount
A53 A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 2,235.00 + 250.00 + 540.00	3,025.00
A62 B. TBIP Enroll K-6 Subtotal	2,235.00
Z551 C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 2,235.00 * 4.778 * 36.00 / 15.00 / 900.00	28.477
A63 D. TBIP Enroll 7-8 Subtotal	250.00
Z551Z8 E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 250.00 * 6.778 * 36.00 / 15.00 / 900.00	4.519
A64 F. TBIP Enroll 9-12 Subtotal	540.00
Z551Z12 G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 540.00 * 6.778 * 36.00 / 15.00 / 900.00	9.760
A65 H. TBIP Exited Kindergarten - Grade 12	945.00
Z554 I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 945.00 * 3.000 * 36.00 / 15.00 / 900.00	7.560
A66 J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 28.477 + 4.519 + 9.760 + 7.560	50.316

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 50.316 * 67,585.00 * 1.20	\$ 4,080,728.23
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((50.316 * 68,937.00) * (1.20 + 0.00)) - 4,080,728.23	\$ 81,632.68
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 50.316 * 12,000.00	\$ 603,792.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (50.316 * 11,616.00 * 1.02) - 603,792.00	\$ -7,631.93
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 4,080,728.23 * 0.22710	\$ 926,733.38
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 81,632.68 * 0.22070	\$ 18,016.33
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((50.316 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00	\$ 69,372.68
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 69,372.68 * 0.22070	\$ 15,310.55
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 69,372.68 + 15,310.55	\$ 84,683.23

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Z085	<p>S. TBIP TOTAL</p> <p>[TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD]</p> <p>4,080,728.23 + 81,632.68 + 603,792.00 + -7,631.93 + 926,733.38 + 18,016.33 + 0.00 + 84,683.23</p>	\$ 5,787,953.92
Z476	<p>T. TBIP WithHold Amount</p> <p>[TBIP TOTAL] * [TBIP WithHold Factor]</p> <p>5,787,953.92 * 0.0177</p>	\$ 102,446.78
Z477	<p>U. TBIP Net Total</p> <p>[TBIP TOTAL] - [TBIP WithHold Amount]</p> <p>5,787,953.92 - 102,446.78</p>	\$ 5,685,507.14

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	998.11
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 998.11 * 2.1590 * 36.00 / 15.00 / 900.00	5.746
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 5.746 * 67,585.00 * 1.20	\$ 466,012.09
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((5.746 * 68,937.00) * (1.20 + 0.00)) - 466,012.09	\$ 9,322.31
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 5.746 * 12,000.00	\$ 68,952.00
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (5.746 * 11,616.00 * 1.02) - 68,952.00	\$ -871.55
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 466,012.09 * 0.22710	\$ 105,831.35
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 9,322.31 * 0.22070	\$ 2,057.43
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Superintendent of Public Instruction

Everett School District

Northwest Educational Service District 189

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])))}{[\text{School Year Total Days}] * [\text{Prof Learning Days}]}$ $(((5.746 * 68,937.00) * (1.20 + 0.00)) / 180.00) * 3.00$	\$ 7,922.24
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] $7,922.24 * 0.22070$	\$ 1,748.44
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] $7,922.24 + 1,748.44$	\$ 9,670.68
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] $466,012.09 + 9,322.31 + 68,952.00 + -871.55 + 105,831.35 + 2,057.43 + 0.00 + 9,670.68$	\$ 660,974.31

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] $0.00 + 80,100.00 + 21,000.00 + 11,000.00$	\$ 112,100.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] $0.00 * 0.200000$	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] $445,000.00 * 0.180000$	80,100.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $70,000.00 * 0.30$	21,000.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $55,000.00 * 0.2000$	11,000.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 11,632,503.00 + 1,090,000.00	\$ 12,722,503.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-31	Why is Transportation Operation Allocation Rev Act 4199 so different from Prior Year?	12,722,503.00	6,294,248.67