

# Nooksack Valley School District (2019-2020 Budget)

## ENROLLMENT AND STAFF COUNTS

### A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1. Kindergarten /2	206.50	195.00	195.00	195.00
2. Grade 1	162.00	212.00	198.00	198.00
3. Grade 2	184.50	164.00	214.00	203.00
4. Grade 3	174.00	186.00	168.00	219.00
5. Grade 4	172.50	180.00	192.00	171.50
6. Grade 5	155.00	177.00	184.50	196.00
7. Grade 6	150.25	154.00	174.50	181.00
8. Grade 7	130.00	148.00	153.00	174.00
9. Grade 8	127.50	133.00	153.00	156.50
10. Grade 9	114.25	128.50	134.00	152.00
11. Grade 10	113.00	116.00	131.00	137.00
12. Grade 11 (excluding Running Start)	101.50	96.00	97.00	109.00
13. Grade 12 (excluding Running Start)	90.00	91.50	87.00	89.00
14. SUBTOTAL	1,881.00	1,981.00	2,081.00	2,181.00
15. Running Start	33.00	33.00	33.00	33.00

16. Dropout Reengagement Enrollment	13.60	14.00	14.00	14.00
17. ALE Enrollment				
18. TOTAL K-12	1,927.60	2,028.00	2,128.00	2,228.00

**B. STAFF COUNTS (calculate to three decimal places)**

1. General Fund FTE Certificated Employees /4	142.387	146.405	151.405	156.405
2. General Fund FTE Classified Employees /4	87.222	89.910	91.910	93.910

**SUMMARY OF GENERAL FUND BUDGET**

**REVENUES AND OTHER FINANCING SOURCES**

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000   Local Taxes	1,765,117	1,941,629	2,135,792	2,349,371
2000   Local Nontax Support	318,957	331,084	342,372	354,224
3000   State, General Purpose	18,570,467	19,494,713	20,418,725	21,300,983
4000   State, Special Purpose	5,721,108	5,794,037	5,867,003	5,936,781
5000   Federal, General Purpose	30,000	30,000	30,000	30,000
6000   Federal, Special Purpose	2,152,682	2,185,024	2,218,983	2,254,640
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities	507,023	507,023	507,023	507,023
9000   Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	29,065,354	30,283,510	31,519,898	32,733,022

## EXPENDITURES

00   Regular Instruction	15,967,473	17,068,092	17,969,672	18,901,419
10   Federal Stimulus				
20   Special Education Instruction	3,729,595	3,796,919	3,862,625	3,929,644
30   Vocational Education Instruction	679,219	693,245	707,565	721,489
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	1,959,311	1,959,311	1,959,311	1,959,311
70   Other Instructional Programs	553,634	553,634	553,634	553,634
80   Community Services	507,022	507,022	507,022	507,022
90   Support Services	5,669,100	6,138,745	6,201,184	6,364,511
B. TOTAL EXPENDITURES	29,065,354	30,716,968	31,761,013	32,937,030
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	-433,458	-241,115	-204,008

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items
G.L.815 Restricted for Unequalized Deductible Revenue
G.L.821 Restricted for Carryover of Restricted Revenues
G.L.825 Restricted for Skill Center
G.L.828 Restricted for Carryover of Food Service Revenue

G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	2,944,000	2,944,000	2,510,542	2,269,427
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	2,944,000	2,944,000	2,510,542	2,269,427

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items
G.L.815 Restricted for Unequalized Deductible Revenue
G.L.821 Restricted for Carryover of Restricted Revenues
G.L.825 Restricted for Skill Center
G.L.828 Restricted for Carryover of Food Service Revenue
G.L.830 Restricted for Debt Service
G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.845 Restricted for Self-Insurance

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.872 Committed to Economic Stabilization

G.L.875 Assigned to Contingencies

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes

G.L.890 Unassigned Fund Balance 2,944,000 2,510,542 2,269,427 2,065,418

G.L.891 Unassigned to Minimum Fund Balance Policy

**H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 2,944,000 2,510,542 2,269,427 2,065,419**

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
100   General Student Body	56,000	57,000	58,000	59,000
200   Athletics	39,500	42,000	44,000	46,000
300   Classes	4,500	5,000	5,500	5,500
400   Clubs	140,450	140,450	140,450	140,450
600   Private Moneys	46,000	46,000	46,000	46,000

<b>A. TOTAL REVENUES</b>	286,450	290,450	293,950	296,950
--------------------------	---------	---------	---------	---------

**EXPENDITURES**

100   General Student Body	43,000	38,000	38,000	38,000
----------------------------	--------	--------	--------	--------

200   Athletics	59,310	54,310	54,310	54,310
-----------------	--------	--------	--------	--------

300   Classes	5,500	5,500	5,500	5,500
---------------	-------	-------	-------	-------

400   Clubs	153,593	151,093	151,093	151,093
-------------	---------	---------	---------	---------

600   Private Moneys	45,750	45,750	45,750	45,750
----------------------	--------	--------	--------	--------

<b>B. TOTAL EXPENDITURES</b>	307,153	294,653	294,653	294,653
------------------------------	---------	---------	---------	---------

<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	-20,703	-4,203	-703	2,297
--	---------	--------	------	-------

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	82,692	61,989	57,786	57,083
--------------------------------------	--------	--------	--------	--------

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

<b>D. TOTAL BEGINNING FUND BALANCE</b>	82,692	61,989	57,786	57,083
--	--------	--------	--------	--------

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	61,989	57,786	57,083	59,380
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>61,989</b>	<b>57,786</b>	<b>57,083</b>	<b>59,380</b>

## SUMMARY OF DEBT SERVICE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000   Local Taxes	2,704,002	3,401,801	3,458,373	3,524,031
2000   Local Nontax Support	4,500	3,500	3,800	4,000
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,708,502</b>	<b>3,405,301</b>	<b>3,462,173</b>	<b>3,528,031</b>

### EXPENDITURES

Matured Bond Expenditures	825,000	1,070,000	1,210,000	1,335,000
Interest on Bonds	2,189,291	2,173,313	2,139,469	2,090,850

	Interfund Loan Interest				
	Bond Transfer Fees	2,000	2,000	2,000	2,000
	Arbitrage Rebate				
	UnderWriter's Fees				
	<b>B. TOTAL EXPENDITURES</b>	<b>3,016,291</b>	<b>3,245,313</b>	<b>3,351,469</b>	<b>3,427,850</b>
	<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>				
	<b>D. OTHER FINANCING USES (G.L.535)</b>				
	<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-307,789</b>	<b>159,988</b>	<b>110,704</b>	<b>100,181</b>

## **BEGINNING FUND BALANCE**

	G.L.810 Restricted for Other Items				
	G.L.830 Restricted for Debt Service	1,044,646	736,857	896,845	1,007,549
	G.L.835 Restricted for Arbitrage Rebate				
	G.L.870 Committed to Other Purposes				
	G.L.889 Assigned to Fund Purposes				
	G.L.890 Unassigned Fund Balance				
	<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,044,646</b>	<b>736,857</b>	<b>896,845</b>	<b>1,007,549</b>

## **ENDING FUND BALANCE**

	G.L.810 Restricted for Other Items				
	G.L.830 Restricted for Debt Service	736,857	896,845	1,007,549	1,107,730
	G.L.835 Restricted for Arbitrage Rebate				



G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	736,857	896,845	1,007,549	1,107,730
---	---------	---------	-----------	-----------

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1000   Local Taxes				
2000   Local Nontax Support	375,000	60,000	20,000	9,500
3000   State, General Purpose				
4000   State, Special Purpose			1,279,027	
5000   Federal, General Purpose				
6000   Federal, Special Purpose				
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities				
9000   Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	375,000	60,000	1,299,027	9,500

### EXPENDITURES

10 | Sites

20   Buildings	13,134,489	13,177,511	3,658,000	900,000
30   Equipment				
40   Energy				
50   Sales and Lease Expenditures				
60   Bond Issuance Expenditures				
90   Debt Expenditures				
<b>B. TOTAL EXPENDITURES</b>	<b>13,134,489</b>	<b>13,177,511</b>	<b>3,658,000</b>	<b>900,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>				
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>				
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-12,759,489</b>	<b>-13,117,511</b>	<b>-2,358,973</b>	<b>-890,500</b>

## **BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds	29,139,340	16,379,851	3,262,340	903,367
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	29,139,340	16,379,851	3,262,340	903,367
---------------------------------	------------	------------	-----------	---------

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds	16,379,851	3,262,340	903,367	12,867
---------------------------------------	------------	-----------	---------	--------

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds					
G.L.867 Restricted from Mitigation Fee Proceeds					
G.L.869 Restricted from Undistributed Proceeds					
G.L.870 Committed to Other Purposes					
G.L.889 Assigned to Fund Purposes					
G.L.890 Unassigned Fund Balance					
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	16,379,851	3,262,340	903,367	12,867	

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
1100   Local Property Tax				
1300   Sale of Tax Title Property				
1400   Local in lieu of Taxes				
1500   Timber Excise Tax				
1600   County-Administered Forests				
1900   Other Local Taxes				
2200   Sales of Goods, Supplies, and Services, Unassigned				
2300   Investment Earnings	400	240	50	125
2500   Gifts and Donations				

2600   Fines and Damages				
2700   Rentals and Leases				
2800   Insurance Recoveries				
2900   Local Support Nontax, Unassigned				
3600   State Forests				
4100   Special Purpose-Unassigned				
4300   Other State Agencies-Unassigned				
4499   Transportation Reimbursement Depreciation	132,591	134,767	154,975	154,896
5200   General Purposes Direct Federal Grants-Unassigned				
5300   Impact Aid, Maintenance and Operation				
5400   Federal in lieu of Taxes				
5600   Qualified Bond Interest Credit-Federal				
6100   Special Purpose-OSPI Unassigned				
6200   Direct Special Purpose Grants				
6300   Federal Grants Through Other Entities-Unassigned				
8100   Governmental Entities				
8500   NonFederal ESD				
9100   Sale of Bonds				
9300   Sale of Equipment				
9400   Compensated Loss of Fixed Assets				
9500   Long-Term Financing				

A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES      132,991      135,007      155,025      155,021

## EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of  
Transportation Equipment      140,000      147,250      150,200      153,200

34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding  
of Transportation Equipment

61 Bond/Levy Issuance and/or Election

91 Principal - formerly Act 84

92 Interest 1/ - formerly Act. 83

93 Arbitrage Rebate

D. TOTAL EXPENDITURES      140,000      147,250      150,200      153,200

E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

F. OTHER FINANCING USES (G.L.535) 3/

G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND  
OTHER FINANCING USES (C-D-E-F)      -7,009      -12,243      4,825      1,821

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes      22,857      15,848      3,605      8,430

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate