

## South Whidbey School District (2020-2021 Budget)

### ENROLLMENT AND STAFF COUNTS

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

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	86.20	88.10	87.80	87.30
2. Grade 1	93.40	89.90	91.60	91.50
3. Grade 2	84.80	83.70	80.40	82.30
4. Grade 3	74.80	85.70	86.61	83.10
5. Grade 4	89.20	80.50	90.64	91.70
6. Grade 5	97.05	89.05	80.95	91.15
7. Grade 6	89.00	96.60	89.08	80.80
8. Grade 7	95.20	91.70	100.72	92.60
9. Grade 8	99.80	96.00	91.82	100.80
10. Grade 9	117.50	105.70	101.32	96.90
11. Grade 10	114.45	112.05	101.89	97.75
12. Grade 11 (excluding Running Start)	93.40	95.00	93.74	85.10
13. Grade 12 (excluding Running Start)	88.50	90.30	89.76	88.60
14. SUBTOTAL	1,223.30	1,204.30	1,186.33	1,169.60
15. Running Start	29.00	28.00	28.00	28.00
16. Dropout Reengagement Enrollment				
17. ALE Enrollment	4.50	4.50	4.50	4.50
18. TOTAL K-12	1,256.80	1,236.80	1,218.83	1,202.10

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

1. General Fund FTE Certificated Employees /4	86.493	86.000	86.000	86.000
2. General Fund FTE Classified Employees /4	58.173	58.000	58.000	58.000

### SUMMARY OF GENERAL FUND BUDGET

#### REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes	3,337,662	3,335,000	3,334,000	3,333,000
2000   Local Nontax Support	520,000	570,000	620,000	620,000
3000   State, General Purpose	12,726,062	12,485,444	12,288,090	12,123,650
4000   State, Special Purpose	3,239,499	3,103,438	3,050,896	3,021,745
5000   Federal, General Purpose				
6000   Federal, Special Purpose	955,866	955,862	955,866	955,862
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>20,779,089</b>	<b>20,449,744</b>	<b>20,248,852</b>	<b>20,054,257</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	11,532,373	11,647,697	11,764,174	11,881,815
10   Federal Stimulus				
20   Special Education Instruction	3,086,765	3,117,633	3,148,809	3,180,297
30   Vocational Education Instruction	660,070	666,671	673,337	680,071
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	779,639	787,435	795,310	803,263
70   Other Instructional Programs	255,290	257,843	260,421	263,026
80   Community Services	261,420	264,034	266,675	269,341
90   Support Services	4,714,859	4,762,008	4,809,628	4,857,724
<b>B. TOTAL EXPENDITURES</b>	<b>21,290,416</b>	<b>21,503,321</b>	<b>21,718,354</b>	<b>21,935,537</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>-511,327</b>	<b>-1,053,577</b>	<b>-1,469,502</b>	<b>-1,881,280</b>

**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	3,200,000	2,688,673	1,635,097	165,596
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	3,200,000	2,688,673	1,635,097	165,596

## 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	2,688,673	2,688,673	1,635,097	165,596
G.L.891 Unassigned to Minimum Fund Balance Policy				
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>2,688,673</b>	<b>1,635,096</b>	<b>165,595</b>	<b>-1,715,684</b>

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
100   General Student Body	17,000	20,000	20,000	20,000
200   Athletics	178,900	115,000	115,000	115,000
300   Classes	10,000	10,000	10,000	10,000
400   Clubs	29,300	25,000	25,000	25,000
600   Private Moneys				
<b>A. TOTAL REVENUES</b>	<b>235,200</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>

### EXPENDITURES

100   General Student Body	23,500	25,000	25,000	25,000
200   Athletics	115,250	115,000	115,000	115,000
300   Classes	8,000	10,000	10,000	10,000
400   Clubs	24,950	25,000	25,000	25,000
600   Private Moneys				
<b>B. TOTAL EXPENDITURES</b>	<b>171,700</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>63,500</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>

### BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	39,936	103,436	98,436	93,436
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>	<b>39,936</b>	<b>103,436</b>	<b>98,436</b>	<b>93,436</b>

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	103,436	98,436	93,436	88,436
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>103,436</b>	<b>98,436</b>	<b>93,436</b>	<b>88,436</b>

**SUMMARY OF DEBT SERVICE FUND BUDGET****REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes				
2000   Local Nontax Support	25	25	25	25
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources	84,500	87,000	88,500	88,590
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>84,525</b>	<b>87,025</b>	<b>88,525</b>	<b>88,615</b>

**EXPENDITURES**

Matured Bond Expenditures	70,000	75,000	80,000	85,000
Interest on Bonds	15,500	12,000	8,250	4,250
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees	250			
<b>B. TOTAL EXPENDITURES</b>	<b>85,750</b>	<b>87,000</b>	<b>88,250</b>	<b>89,250</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>				
<b>D. OTHER FINANCING USES (G.L.535)</b>				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	-1,225	25	275	-635
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**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	1,560	335	360	635
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				
F. TOTAL BEGINNING FUND BALANCE	1,560	335	360	635

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	335	360	635	
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)	335	360	635	0

**SUMMARY OF CAPITAL PROJECTS FUND BUDGET****REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes	2,250,000	2,250,000	2,250,000	2,250,000
2000   Local Nontax Support	5,000	2,500	2,500	2,500
3000   State, General Purpose				
4000   State, Special Purpose				
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	2,255,000	2,252,500	2,252,500	2,252,500
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**EXPENDITURES**

10 | Sites

20   Buildings	1,510,265	1,125,000	1,100,000	1,060,000
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30   Equipment	1,407,896	1,125,000	1,060,000	1,105,000
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40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES	2,918,161	2,250,000	2,160,000	2,165,000
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	84,500	87,000	88,500	88,590
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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)	-747,661	-84,500	4,000	-1,090
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**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 &amp; Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds	832,500	84,839	339	4,339
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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	832,500	84,839	339	4,339
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**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 &amp; Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds	84,839	339	4,339	3,249
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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/	84,839	339	4,339	3,249
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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET****REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	1,500	500	750	750
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	92,000	108,000	90,000	90,000
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	93,500	108,500	90,750	90,750

## EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	305,000		200,000	91,000
34 Transportation Equipmment 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	305,000	0	200,000	91,000
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)	-211,500	108,500	-109,250	-250

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	212,650	1,150	109,650	400
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
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				
H. TOTAL BEGINNING FUND BALANCE	212,650	1,150	109,650	400

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	212,650	109,650	400	150
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
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				

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,150	109,650	400	150
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**Comment**