

# **Budget Hearing/Adoption – July 28th, 2021**

**SOUTH WHIDBEY SCHOOL DISTRICT  
NO. 206**

**BUDGET [F-195]**

*Sept. 1, 2021 – Aug. 31, 2022*

## Budget Hearing – Public Input

RCW [28A.505.060](#) Budget—Hearing and adoption of.

On the date given in the notice as provided in RCW [28A.505.050](#) the school district board of directors shall meet at the time and place designated.

Any person may appear at the meeting and be heard for or against any part of such budget, the four-year budget plan, or any proposed changes to uses of enrichment funding under RCW [28A.505.240](#).

## Budget Adoption

Upon conclusion of the hearing, the board of directors shall fix and determine the appropriation (*expenditures*) from each fund contained in the budget separately.

Shall by resolution adopt the budget, the four-year budget plan summary, the four-year enrollment projection and the appropriations (*expenditures*) as so finally determined.

Governmental accounting systems are organized and operated on a fund basis.

The School District budgets for five different funds. Each fund must be accounted for in a separate self-balancing set of accounts for its assets, liabilities, equity, revenues, expenditures and transfers.

- General Fund
- Capital Projects Fund
- Debt Service Fund
- Associated Student Body Fund
- Transportation Vehicle Fund

# Website Documentation

**South Whidbey School District #206**

**- DEPARTMENTS**

**- Business SERVICES**

**- Budget**

[https://www.sw.wednet.edu/about\\_us/departments/business\\_services/budget](https://www.sw.wednet.edu/about_us/departments/business_services/budget)

# *F-195 Annual Budget – OSPI version*

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***Preliminary 2021-22 F-195.pdf***

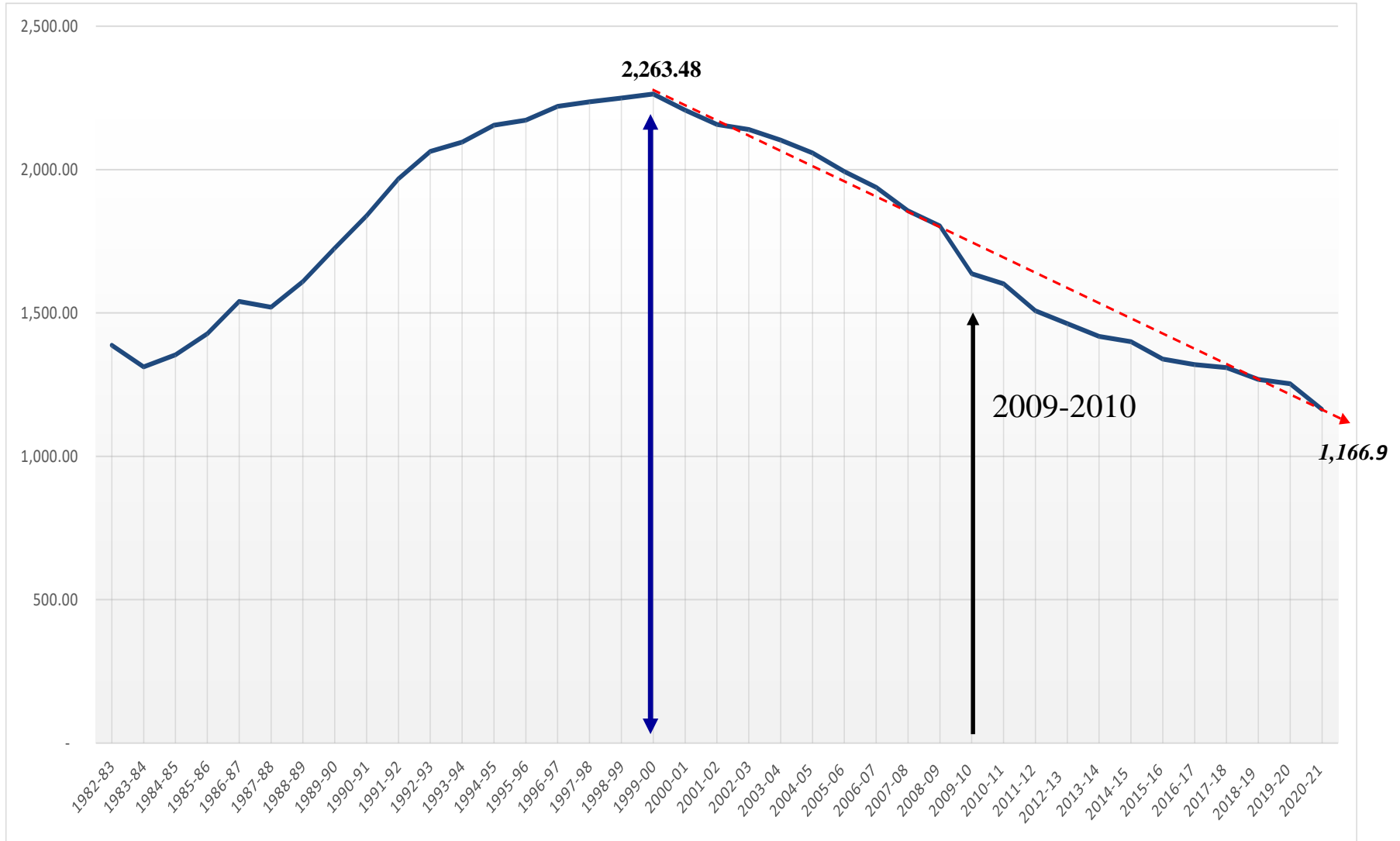
# *GENERAL FUND*

ENROLL





# Student Enrollment History (FTE)



## *Summary – Enrollment (for funding calculation)*

*BASIC EDUCATION – 1088.15 fte*

*Alternative Learning Environment – 59 fte*

*SPECIAL EDUCATION [3-21]–189 fte*

*RUNNING START – 36 fte*

*VOCATIONAL – 55 fte*

*BILINGUAL – 9 fte*

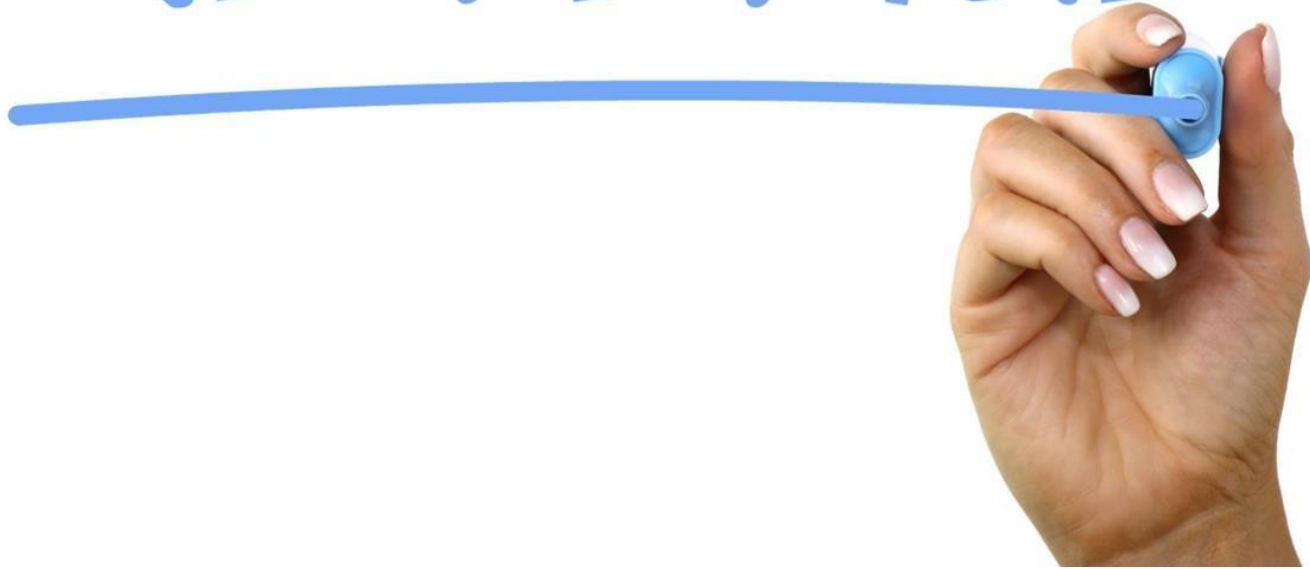
# *Student Enrollment (FTE)*

	Average 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>FTE ENROLLMENT</b>			
1. Kindergarten	89.12	86.20	43.00
2. Grade 1	90.79	93.40	61.00
3. Grade 2	73.84	84.80	81.00
4. Grade 3	83.13	74.80	90.00
5. Grade 4	96.51	89.20	81.00
6. Grade 5	88.56	97.05	88.00
7. Grade 6	92.91	89.00	92.27
8. Grade 7	100.13	95.20	79.87
9. Grade 8	108.86	99.80	77.51
10. Grade 9	117.25	117.50	106.44
11. Grade 10	115.21	114.45	105.29
12. Grade 11 (excluding Running Start)	94.50	93.40	97.05
13. Grade 12 (excluding Running Start)	97.20	88.50	85.72
<b>SUBTOTAL</b>	<b>1,248.01</b>	<b>1,223.30</b>	<b>1,088.15</b>
15. Running Start	29.16	29.00	36.00
17. ALE Enrollment	5.32	4.50	59.00
<b>TOTAL K-12</b>	<b>1,282.49</b>	<b>1,256.80</b>	<b>1,183.15</b>

# ***ALE Student Enrollment (FTE)***

	Average 2019-2020	Budget 2020-2021	Budget 2021- 2022
<b>FTE ENROLLMENT</b>			
1. Kindergarten	-	-	5.00
2. Grade 1	-	-	8.00
3. Grade 2	-	-	12.00
4. Grade 3	-	-	10.00
5. Grade 4	-	-	15.00
6. Grade 5	-	-	3.00
7. Grade 6	-	-	-
8. Grade 7	-	-	2.00
9. Grade 8	-	-	-
10. Grade 9	1.00	1.00	1.00
11. Grade 10	1.50	1.00	1.00
12. Grade 11	1.52	1.50	1.00
13. Grade 12	1.30	1.00	1.00
<b>TOTAL K-12</b>	<b>5.32</b>	<b>4.50</b>	<b>59.00</b>

REVENUE



## Revenue Projections – Local Levy

	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>LOCAL TAXES</b>			
1100   Local Property Tax	3,333,038	3,335,848	3,383,462
1300   Sale of Tax Title Property	5	0	0
1500   Timber Excise Tax	5,875	1,814	1,226
1900   Other Local Taxes	13,462	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>3,352,380</b>	<b>3,337,662</b>	<b>3,384,688</b>

## Revenue Projections - Local Non-Tax

	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>LOCAL SUPPORT NONTAX</b>			
2171   Traffic Safety Education	21,302	60,000	60,000
2200   Sales of Goods, Supplies,	26,347	50,000	50,000
2298   School Food Services,	93,510	120,000	0
2300   Investment Earnings	23,134	5,000	10,000
2500   Gifts and Donations	97,963	70,000	70,000
2600   Fines and Damages	1,090	0	0
2700   Rentals and Leases	291,242	210,000	225,000
2800   Insurance Recoveries	79,556	0	0
2900   Local Support Nontax,	1,715	5,000	5,000
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>635,859</b>	<b>520,000</b>	<b>420,000</b>

# *F-203 Revenue Projections*

2021-2022 School Year State of Washington Run June 21, 2021 10:11 AM  
 Superintendent of Public Instruction  
 South Whidbey School District Northwest Educational Service District 189  
 Island County F-203 Summary Report CCDDD 15206  
 South Whidbey 2021-22

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	11,514,435.31
3121	Z288	Special Education, Gen Apportionment	244,025.53
4121	N7	Special Education	1,694,851.83
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	229,445.85
4165	Z477	Transitional Bilinual	12,217.54
4174	Z095	Highly Capable	40,392.89
4198	S5	School Food Service	0.00
4199	I4	Transportation - Operations	900,813.00
4499	J1	Transportation Reimbursement	117,016.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00

[..\F-203\2021-22 F-203 CombinedReport 06-21-21.pdf](#)



# Revenue Projections – State Funding

## (Enrollment Based funding)

<b>STATE, GENERAL PURPOSE</b>	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
3100   Apportionment	12,203,228	12,243,095	11,514,435
3121   Special Education--General	512,057	482,967	244,026
<b>3000   TOTAL STATE, GENERAL</b>	<b>12,715,285</b>	<b>12,726,062</b>	<b>11,758,461</b>
<b>STATE, SPECIAL PURPOSE</b>			
4121   Special Education	1,970,062	1,850,846	1,694,852
4122   Special Ed-Infants and	80,757	0	0
4155   Learning Assistance	288,624	279,927	229,446
4158   Special and Pilot Programs	151,850	114,126	80,705
4165   Transitional Bilingual	18,622	16,659	12,218
4174   Highly Capable	43,792	43,286	40,393
4199   Transportation--Operations	1,063,047	830,685	900,813
4300   Other State Agencies,	29,423	100,000	100,000
4358   Special and Pilot Programs-	4,000	0	0
<b>4000   TOTAL STATE, SPECIAL</b>	<b>3,653,869</b>	<b>3,239,499</b>	<b>3,058,427</b>

## Revenue Projections – Federal Special Purpose

	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>FEDERAL, SPECIAL PURPOSE</b>			
6112   Federal Special	XXXXX	XXXXX	587,578
6113   Federal Special	XXXXX	XXXXX	1,099,263
6114   Federal Special Purpose	XXXXX	XXXXX	263,962
6123   ARP-IDEA-Federal	XXXXX	XXXXX	63,221
6124   Special Education--	354,444	338,910	327,055
6151   Disadvantaged ESEA	207,101	205,776	212,763
6152   School Improve, Fed Other	38,207	49,176	47,225
6176   Targeted Assistance ESSER I	42,688	152,004	0
6189   Other Community Services	78,360	0	0
6198   School Food Services	95,259	110,000	195,000
6300   Federal Grants Through	1,530	0	0
6368   Indian Education, ED	117,252	0	0
6389   Other Community Services	0	80,000	102,500
6998   USDA Commodities	25,561	20,000	20,000
<b>6000 TOTAL FEDERAL, SPECIAL</b>	<b>960,402</b>	<b>955,866</b>	<b>2,918,567</b>

# *Revenue Summary – General Fund*

	Actual 2019- 2020	Budget 2020- 2021	Budget 2021- 2022
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	3,352,380	3,337,662	3,384,688
2000   Local Nontax Support	635,859	520,000	420,000
3000   State, General Purpose	12,715,285	12,726,062	11,758,461
4000   State, Special Purpose	3,653,869	3,239,499	3,058,427
6000   Federal, Special Purpose	960,402	955,866	2,918,567
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>21,317,795</b>	<b>20,779,089</b>	<b>21,540,143</b>

# EXPENSES



# *GF - Expenditure Summary* (Program/Object)

Program	Total Object	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel
01   Basic Education	10,747,332	6,541,937	772,703	2,565,865	355,350	457,477	4,000
02   ALE	196,715	105,676	0	51,039	0	40,000	0
<b>TOTAL REGULAR INSTRUCTION</b>	<b>10,944,047</b>	<b>6,647,613</b>	<b>772,703</b>	<b>2,616,904</b>	<b>355,350</b>	<b>497,477</b>	<b>4,000</b>
12   Federal Special Purpose - ESSER II	528,820	196,303	0	85,270	0	247,247	0
13   Federal Special Purpose - ESSER III	920,175	411,351	0	174,866	0	333,958	0
14   Federal Special Purpose ESSER III Learning Loss	219,658	0	0	0	0	219,658	0
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>1,668,653</b>	<b>607,654</b>	<b>0</b>	<b>260,136</b>	<b>0</b>	<b>800,863</b>	<b>0</b>
21   Special Education, State	2,667,918	1,084,037	682,732	810,985	72,064	17,500	600
23   ARP-IDEA-Federal	0	0	0	0	0	52,610	0
24   Special Education, Federal	370,814	236,821	0	81,383	0	0	0
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>3,038,732</b>	<b>1,320,858</b>	<b>682,732</b>	<b>892,368</b>	<b>72,064</b>	<b>70,110</b>	<b>600</b>
31   Vocational, Basic, State	663,076	422,329	25,438	151,118	12,000	49,691	2,500
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>663,076</b>	<b>422,329</b>	<b>25,438</b>	<b>151,118</b>	<b>12,000</b>	<b>49,691</b>	<b>2,500</b>
51   ESEA Disadvantaged, Federal	203,787	117,189	21,307	55,291	0	10,000	0
52   Other Title Grants under ESEA-Federal	33,013	0	0	0	0	33,013	0
55   LAP	241,378	69,999	92,672	78,707	0	0	0
58   Special Programs/State	91,925	0	51,936	39,989	0	0	0
65   Transitional Bilingual, State	17,646	450	10,051	7,145	0	0	0
69   Compensatory, Other	102,838	0	57,387	25,451	20,000	0	0
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>690,587</b>	<b>187,638</b>	<b>233,353</b>	<b>206,583</b>	<b>20,000</b>	<b>43,013</b>	<b>0</b>
71   Traffic Safety	60,000	0	0	0	5,000	55,000	0
74   Highly Capable	40,400	0	0	0	40,400	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>100,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,400</b>	<b>55,000</b>	<b>0</b>
89   Other Community Services	197,344	0	58,532	22,312	5,000	111,500	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>197,344</b>	<b>0</b>	<b>58,532</b>	<b>22,312</b>	<b>5,000</b>	<b>111,500</b>	<b>0</b>
97   Districtwide Support	3,262,784	364,980	1,240,677	642,130	152,500	852,697	9,800
98   School Food Service	530,544	0	193,652	115,892	21,000	200,000	0
99   Pupil Transportation	1,237,625	38,538	652,193	317,034	180,500	92,360	7,000
<b>TOTAL SUPPORT SERVICES</b>	<b>5,030,953</b>	<b>403,518</b>	<b>2,086,522</b>	<b>1,075,056</b>	<b>354,000</b>	<b>1,145,057</b>	<b>16,800</b>
<b>OBJECT TOTALS</b>	<b>22,333,792</b>	<b>9,589,610</b>	<b>3,859,280</b>	<b>5,224,477</b>	<b>863,814</b>	<b>2,772,711</b>	<b>23,900</b>

# ***GF - Expenditure Summary*** (Program Group)

	Actual 2019- 2020	Budget 2020- 2021	Budget 2021- 2022
<b>EXPENDITURES</b>			
00   Regular Instruction	10,583,065	11,532,382	10,944,047
10   Federal Special Purpose Funding	0	0	1,668,653
20   Special Education Instruction	2,933,118	3,086,765	3,038,732
30   Vocational Education Instruction	610,678	660,070	663,076
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	773,129	779,639	690,587
70   Other Instructional Programs	87,051	255,290	100,400
80   Community Services	253,740	261,420	197,344
90   Support Services	4,690,267	4,714,859	5,030,953
<b>TOTAL EXPENDITURES</b>	<b>19,931,047</b>	<b>21,290,425</b>	<b>22,333,792</b>

# *GF - Expenditure Summary (Activity)*

	Budget 2021-2022	% of Total		Budget 2021-2022	% of Total
<b>TEACHING ACTIVITIES</b>			<b>TEACHING SUPPORT</b>		
27   Teaching	12,921,544	57.86	22   Lrn Resrc	54,137	0.24
28   Extracur	342,458	1.53	24   Guid/Coun	1,000,577	4.48
<b>TOTAL TEACHING ACTIVITIES</b>	<b>13,264,002</b>	<b>59.39</b>	26   Health	916,604	4.10
			31   InstProDev	33,013	0.15
<b>UNIT ADMINISTRATION</b>			34   Prof Lrng St	202,268	0.91
23   Princ Off	1,346,627	6.03	<b>TOTAL TEACHING SUPPORT</b>	<b>2,206,599</b>	<b>9.88</b>
<b>TOTAL UNIT ADMINISTRATION</b>	<b>1,346,627</b>	<b>6.03</b>			
			<b>OTHER SUPPORT ACTIVITIES</b>		
<b>CENTRAL ADMINISTRATION</b>			42   Food	20,000	0.09
11   Bd of Dir	89,000	0.40	44   Operation	310,044	1.39
12   Supt Off	404,046	1.81	52   Operation	793,722	3.55
13   Busns Off	387,891	1.74	53   Maintnce	256,810	1.15
14   HR	160,652	0.72	56   Insurance	45,760	0.20
15   Pblc Rltn	5,000	0.02	59   Transfers	-50,000	-0.22
21   Supv Inst	345,976	1.55	62   Grnd Mnt	80,287	0.36
41   Supervisn	200,500	0.90	63   Oper Bldg	681,641	3.05
51   Supervisn	191,333	0.86	64   Maintnce	495,811	2.22
61   Supv Bldg	83,504	0.37	65   Utilities	476,000	2.13
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>1,867,902</b>	<b>8.36</b>	68   Insurance	242,757	1.09
			72   Info Sys	269,830	1.21
			75   Mtr Pool	5,000	0.02
<b>TOTAL EXPENDITURES</b>	<b>22,333,792</b>	<b>100.00</b>	91   Publ Actv	21,000	0.09
			<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>3,648,662</b>	<b>16.34</b>

## MSOC Disclosure (Prg 01 & 97)

- **State Funded**            **\$1,457,179**
- **District Budget**        **\$1,731,824**
- **Levy/Local**                **\$274,645**



# *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
<b>ENROLLMENT AND STAFFING</b>						
Total K-12 FTE Enrollment Counts	1,282.49		1,256.80		1,183.15	
FTE Certificated Employees	87.483		86.493		88.039	
FTE Classified Employees	57.908		58.173		57.460	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing	21,317,795		20,779,089		21,540,143	
Total Expenditures	19,931,047		21,290,425		22,333,792	
Total Beginning Fund Balance	2,295,261		2,950,000		4,150,000	
Total Ending Fund Balance	3,682,009		2,438,664		3,356,351	
<b>EXPENDITURE SUMMARY BY</b>						
Certificated Salaries	8,836,050	44.33	9,269,140	43.54	9,589,610	42.94
Classified Salaries	3,684,001	18.48	3,735,743	17.55	3,859,280	17.28
Employee Benefits and Payroll	4,837,963	24.27	5,280,620	24.80	5,224,477	23.39
Supplies, Instructional Resources	780,552	3.92	1,170,935	5.50	863,814	3.87
Purchased Services	1,766,963	8.87	1,809,787	8.50	2,772,711	12.41
Travel	25,517	0.13	24,200	0.11	23,900	0.11
<b>Total - Objects</b>	<b>19,931,047</b>	<b>100.00</b>	<b>21,290,425</b>	<b>100.00</b>	<b>22,333,792</b>	<b>100.00</b>

## OTHER FUNDS BUDGETED

▶ *Capital Projects Fund*

▶ *Debt Service Fund*

▶ *ASB Fund*

▶ *Transportation Vehicle Fund*

# *Summary of Capital Projects Fund Budget*

	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	2,154,808	2,250,000	2,250,000
2000   Local Nontax Support	9,938	5,000	5,000
6000   Federal, Special Purpose	87,035	0	800,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,251,782</b>	<b>2,255,000</b>	<b>3,055,000</b>
<b>EXPENDITURES</b>			
20   Buildings	548,442	1,510,265	2,800,000
30   Technology	1,088,405	1,407,896	1,250,000
<b>TOTAL EXPENDITURES</b>	<b>1,636,847</b>	<b>2,918,161</b>	<b>4,050,000</b>
<b>OTHER FINANCING USES--TRANSFERS OUT (DSF)</b>	<b>88,000</b>	<b>84,500</b>	<b>87,000</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER</b>	<b>526,934</b>	<b>-747,661</b>	<b>-1,082,000</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>496,885</b>	<b>832,500</b>	<b>1,150,000</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,023,820</b>	<b>84,839</b>	<b>68,000</b>

# *Summary of Capital Projects Fund Budget*

<b>PROJECT DESCRIPTION</b>	<b>TOTAL</b>
Capital Improvements (Buildings)	2,000,000
FEMA Grant - Community Center	800,000
Technology	1,250,000
<b>TOTAL EXPENDITURES</b>	<b>4,050,000</b>

# *Summary of Debt Service Fund Budget*

	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
2000   Local Nontax Support	27	25	25
9000   Other Financing Sources	88,000	84,500	87,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>88,027</b>	<b>84,525</b>	<b>87,025</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	70,000	70,000	75,000
Interest on Bonds	19,000	15,500	12,000
UnderWriter's Fees	0	250	250
<b>TOTAL EXPENDITURES</b>	<b>89,000</b>	<b>85,750</b>	<b>87,250</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-973</b>	<b>-1,225</b>	<b>-225</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>2,533</b>	<b>1,560</b>	<b>650</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,560</b>	<b>335</b>	<b>425</b>

## Debt Service Fund – Local Program Payment Schedule [Energy Upgrades]



<b>FY</b>	<b>Due Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Balance</b>
	6/1/2021	70,000	7,750	240,000
<b>2021-22</b>	<b>12/1/2021</b>	-	<b>6,000</b>	
	<b>6/1/2022</b>	<b>75,000</b>	<b>6,000</b>	<b>165,000</b>
2022-23	12/1/2022	-	4,125	
	6/1/2023	80,000	4,125	85,000
2023-24	12/1/2023	-	2,125	
	6/1/2024	85,000	2,125	-

# *Summary of ASB Fund Budget*

	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>REVENUES</b>			
100   General Student Body	14,071	17,000	35,000
200   Athletics	53,412	178,900	105,000
300   Classes	6,010	10,000	4,500
400   Clubs	19,577	29,300	15,000
<b>TOTAL REVENUES</b>	<b>93,069</b>	<b>235,200</b>	<b>159,500</b>
<b>EXPENDITURES</b>			
100   General Student Body	18,743	23,500	42,000
200   Athletics	111,899	115,250	90,000
300   Classes	7,293	8,000	5,500
400   Clubs	7,285	24,950	2,500
<b>TOTAL EXPENDITURES</b>	<b>145,220</b>	<b>171,700</b>	<b>140,000</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-52,151</b>	<b>63,500</b>	<b>19,500</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>97,820</b>	<b>39,936</b>	<b>36,169</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>45,669</b>	<b>103,436</b>	<b>55,669</b>

# *Summary of Transportation Vehicle Fund Budget*

	Actual 2019-2020	Budget 2020-2021	Budget 2021-2022
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
2300   Investment Earnings	2,632	1,500	800
4499   Transportation Reimbursement Depreciation	147,305	92,000	117,016
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>149,936</b>	<b>93,500</b>	<b>117,816</b>
<b>TOTAL EXPENDITURES</b>	<b>150,351</b>	<b>305,000</b>	<b>425,000</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-415</b>	<b>-211,500</b>	<b>-2,184</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>212,074</b>	<b>212,650</b>	<b>308,600</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>211,659</b>	<b>1,150</b>	<b>1,416</b>



## *2021-22 Budget Summary*

	General Fund	Associated Student Body	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	21,540,143	159,500	87,025	3,055,000	117,816
Total Appropriation (Expenditures)	22,333,792	140,000	87,250	4,050,000	425,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	87,000	0
Excess of Revenues/Other Financing Sources Over/(Under)	-793,648	19,500	-225	-1,082,000	-2,184
<i>Expenditures and Other Financing Uses</i>					
Beginning Total Fund Balance	4,150,000	36,169	650	1,150,000	308,600
Ending Total Fund Balance	3,356,351	55,669	425	68,000	1,416
<b>SECTION B: EXCESS LEVIES FOR 2022 COLLECTION</b>					
Excess levies approved by voters for 2022 collection	4,019,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	603,229	0	0	0	0
Net excess levy amount for 2022 collection after rollback	3,415,771	XXXXX	0	2,250,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020.

**Questions ?**

# *Four Year Budget Requirement*

**F-195F**

# Four Year Enrollment Projection

Description	2021-22 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1. Kindergarten	43.00	70.00	70.00	70.00
2. Grade 1	61.00	45.00	67.05	67.05
3. Grade 2	81.00	61.99	47.00	68.14
4. Grade 3	90.00	85.42	65.37	50.00
5. Grade 4	81.00	96.66	91.74	70.21
6. Grade 5	88.00	79.23	94.54	89.73
7. Grade 6	92.27	84.92	76.46	91.24
8. Grade 7	79.87	75.78	69.74	62.80
9. Grade 8	77.51	82.32	78.10	71.88
10. Grade 9	106.44	77.35	82.15	77.94
11. Grade 10	105.29	104.13	75.67	80.37
12. Grade 11 (excluding Running Start)	97.05	86.44	85.49	62.13
13. Grade 12 (excluding Running Start)	85.72	83.98	74.80	73.98
14. SUBTOTAL	<b>1,088.15</b>	<b>1,033.22</b>	<b>978.11</b>	<b>935.47</b>
15. Running Start	36.00	36.00	36.00	36.00
17. ALE Enrollment	59.00	60.00	60.00	60.00
18. TOTAL K-12	<b>1,183.15</b>	<b>1,129.22</b>	<b>1,074.11</b>	<b>1,031.47</b>

# Four Year Budget Projection – GF

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
<b>REVENUES AND OTHER FINANCING SOURCES</b>	<b>2021-2022 Current</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
1000   Local Taxes	3,384,688	3,350,000	3,340,000	3,330,000
2000   Local Nontax Support	420,000	570,000	570,000	570,000
3000   State, General Purpose	11,758,461	11,000,000	10,600,000	10,350,000
4000   State, Special Purpose	3,058,427	2,790,000	2,720,000	2,745,000
6000   Federal, Special Purpose	2,918,567	819,500	815,000	810,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>21,540,143</b>	<b>18,529,500</b>	<b>18,045,000</b>	<b>17,805,000</b>
<b>EXPENDITURES</b>		<i>Based upon 7-9% Annual Reductions</i>		
00   Regular Instruction	10,944,047	10,895,132	10,324,227	9,889,577
10   Federal Special Purpose	1,668,653	-	-	-
20   Special Education Instruction	3,038,732	2,716,135	2,573,810	2,465,452
30   Vocational Education Instruction	663,076	614,671	582,463	557,941
50 and 60   Compensatory Education Instruction	690,587	640,174	606,629	581,090
70   Other Instructional Programs	100,400	93,071	88,194	84,481
80   Community Services	197,344	182,938	173,352	166,054
90   Support Services	5,030,953	4,663,693	4,419,316	4,233,236
<b>TOTAL EXPENDITURES</b>	<b>22,333,792</b>	<b>19,805,814</b>	<b>18,767,991</b>	<b>17,977,831</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(793,649)</b>	<b>(1,276,314)</b>	<b>(722,991)</b>	<b>(172,831)</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>4,150,000</b>	<b>3,356,351</b>	<b>2,080,037</b>	<b>1,357,046</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,356,351</b>	<b>2,080,037</b>	<b>1,357,046</b>	<b>1,184,215</b>

# Four Year Budget Projection - CPF

REVENUES AND OTHER FINANCING SOURCES	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000   Local Taxes	2,250,000	2,250,000	2,250,000	2,250,000
2000   Local Nontax Support	805,000	3,500	3,500	3,500
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,055,000</b>	<b>2,253,500</b>	<b>2,253,500</b>	<b>2,253,500</b>
EXPENDITURES				
20   Buildings	2,800,000	1,050,000	1,150,000	1,200,000
30   Technology Equipment	1,250,000	1,150,000	1,000,000	1,050,000
<b>B. TOTAL EXPENDITURES</b>	<b>4,050,000</b>	<b>2,200,000</b>	<b>2,150,000</b>	<b>2,250,000</b>
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	87,000	88,250	89,250	-
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,082,000)</b>	<b>(34,750)</b>	<b>14,250</b>	<b>3,500</b>
BEGINNING FUND BALANCE				
G.L.862 Committed from Levy Proceeds	1,150,000	68,000	33,250	47,500
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,150,000</b>	<b>68,000</b>	<b>33,250</b>	<b>47,500</b>
ENDING FUND BALANCE				
G.L.862 Committed from Levy Proceeds	68,000	33,250	47,500	51,000
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>68,000</b>	<b>33,250</b>	<b>47,500</b>	<b>51,000</b>

# Four Year Budget Projection - DSF

REVENUES AND OTHER FINANCING SOURCES	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
2000   Local Nontax Support	25	25	25	-
9000   Other Financing Sources	87,000	88,250	89,250	-
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>87,025</b>	<b>88,275</b>	<b>89,275</b>	<b>-</b>
EXPENDITURES				
Matured Bond Expenditures	75,000	80,000	85,000	-
Interest on Bonds	12,000	8,250	4,250	-
UnderWriter's Fees	250	250	225	-
<b>B. TOTAL EXPENDITURES</b>	<b>87,250</b>	<b>88,500</b>	<b>89,475</b>	<b>-</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(225)</b>	<b>(225)</b>	<b>(200)</b>	<b>-</b>
BEGINNING FUND BALANCE				
G.L.830 Restricted for Debt Service	650	425	200	-
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>650</b>	<b>425</b>	<b>200</b>	<b>-</b>
ENDING FUND BALANCE				
G.L.830 Restricted for Debt Service	425	200	-	-
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>425</b>	<b>200</b>	<b>-</b>	<b>-</b>

# Four Year Budget Projection - ASB

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100   General Student Body	35,000	35,000	35,000	35,000
200   Athletics	105,000	105,000	105,000	105,000
300   Classes	4,500	4,500	4,500	4,500
400   Clubs	15,000	15,000	15,000	15,000
<b>A. TOTAL REVENUES 235,200000</b>	<b>159,500</b>	<b>159,500</b>	<b>159,500</b>	<b>159,500</b>
EXPENDITURES				
100   General Student Body	42,000	35,000	35,000	35,000
200   Athletics	90,000	105,000	100,000	100,000
300   Classes	5,500	4,000	4,500	4,500
400   Clubs	2,500	5,000	8,000	8,000
<b>B. TOTAL EXPENDITURES</b>	<b>140,000</b>	<b>149,000</b>	<b>147,500</b>	<b>147,500</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES</b>	<b>19,500</b>	<b>10,500</b>	<b>12,000</b>	<b>12,000</b>
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>36,169</b>	<b>55,669</b>	<b>66,169</b>	<b>78,169</b>
<b>F. TOTAL ENDING FUND BALANCE</b>	<b>55,669</b>	<b>66,169</b>	<b>78,169</b>	<b>90,169</b>



# Four Year Budget Projection - TVF

REVENUES AND OTHER FINANCING SOURCES	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
2300   Investment Earnings	800	500	500	500
4499   Transportation Reimbursement Depreciation	117,016	100,000	95,000	95,000
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>117,816</b>	<b>100,500</b>	<b>95,500</b>	<b>95,500</b>
EXPENDITURES				
33 Transportation Equipment Purchases	425,000		165,000	-
<b>D. TOTAL EXPENDITURES</b>	<b>425,000</b>	<b>-</b>	<b>165,000</b>	<b>-</b>
<b>SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(307,184)</b>	<b>100,500</b>	<b>(69,500)</b>	<b>95,500</b>
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>308,600</b>	<b>1,416</b>	<b>101,916</b>	<b>32,416</b>
<b>J. TOTAL ENDING FUND BALANCE</b>	<b>1,416</b>	<b>101,916</b>	<b>32,416</b>	<b>127,916</b>

# F-195f Four Year Projection

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South Whidbey School District No.206  
F-195F

**ENROLLMENT AND STAFF COUNTS**

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>				
1. Kindergarten /2	43.00	70.00	70.00	70.00
2. Grade 1	61.00	45.00	67.05	67.05
3. Grade 2	81.00	61.99	47.00	68.14
4. Grade 3	90.00	85.42	65.37	50.00
5. Grade 4	81.00	96.66	91.74	70.21
6. Grade 5	88.00	79.23	94.54	89.73
7. Grade 6	92.27	84.92	76.46	91.24
8. Grade 7	79.87	75.78	69.74	62.80
9. Grade 8	77.51	82.32	78.10	71.88
10. Grade 9	106.44	77.35	82.15	77.94
11. Grade 10	105.29	104.13	75.67	80.37
12. Grade 11 (excluding Running Start)	97.05	86.44	85.49	62.13
13. Grade 12 (excluding Running Start)	85.72	83.98	74.80	73.98
14. SUBTOTAL	1,088.15	1,033.22	978.11	935.47
15. Running Start	36.00	36.00	36.00	36.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	59.00	60.00	60.00	60.00
18. TOTAL K-12	1,183.15	1,129.22	1,074.11	1,031.47
<b>B. STAFF COUNTS (calculate to three decimal places)</b>				
1. General Fund PTE Certificated Employees /4	88.039	82.000	79.000	77.000
2. General Fund PTE Classified Employees /4	57.460	52.000	50.000	48.000

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**Questions ?**