

La Conner 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	42.00	40.00	40.00	40.00
2. Grade 1	46.00	44.00	42.00	42.00
3. Grade 2	41.00	48.00	46.00	44.00
4. Grade 3	32.00	41.00	48.00	46.00
5. Grade 4	48.00	32.00	40.00	47.00
6. Grade 5	39.00	50.00	33.00	42.00
7. Grade 6	46.00	39.00	50.00	33.00
8. Grade 7	54.00	47.00	40.00	51.00
9. Grade 8	50.00	54.00	47.00	40.00
10. Grade 9	50.00	63.00	67.00	59.00
11. Grade 10	51.00	44.00	55.00	59.00
12. Grade 11 (excluding Running Start)	56.00	36.00	32.00	40.00
13. Grade 12 (excluding Running Start)	30.00	51.00	33.00	29.00
14. SUBTOTAL	585.00	589.00	573.00	572.00
15. Running Start	5.50	5.00	5.00	5.00
16. Dropout Reengagement Enrollment	2.00	2.00	2.00	2.00
17. ALE Enrollment				
18. TOTAL K-12	592.50	596.00	580.00	579.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	51.126	51.000	51.000	51.000
2. General Fund FTE Classified Employees /4	36.064	36.000	36.000	36.000

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	877,728	870,605	870,605	870,605
2000 Local Nontax Support	1,210,258	1,200,000	1,200,000	1,200,000
3000 State, General Purpose	5,994,472	6,114,400	6,114,400	6,236,280
4000 State, Special Purpose	1,994,015	2,033,895	2,074,575	2,116,065
5000 Federal, General Purpose	2,007,124	1,900,000	1,900,000	1,900,000
6000 Federal, Special Purpose	693,336	707,200	721,350	735,775
7000 Revenues from Other School Districts	22,750	23,342	24,135	24,860
8000 Revenues from Other Entities	120,897	121,000	121,000	121,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,920,580	12,970,442	13,026,065	13,204,585

EXPENDITURES

00 Regular Instruction	6,543,394	6,739,700	6,941,890	7,150,140
10 Federal Stimulus				
20 Special Education Instruction	1,405,344	1,447,500	1,490,930	1,535,660
30 Vocational Education Instruction	143,055	147,350	151,770	156,320
40 Skill Center Instruction	113,500	113,500	113,500	113,500
50 and 60 Compensatory Education Instruction	764,642	779,935	764,600	764,600
70 Other Instructional Programs	824,876	849,620	875,110	901,365
80 Community Services				
90 Support Services	3,305,189	3,350,000	3,350,000	3,350,000
B. TOTAL EXPENDITURES	13,100,000	13,427,605	13,687,800	13,971,585
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	45,580	33,844	31,250	
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)	-225,000	-491,007	-692,985	-767,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	10,865	10,865	10,865	10,865
------------------------------------	--------	--------	--------	--------

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	1,189,135	964,135	471,580	-223,999
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	1,200,000	975,000	482,445	-213,134

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	10,865	10,865	10,865	10,865
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 964,135 473,128 -221,405 -990,999

G.L.891 Unassigned to Minimum Fund Balance Policy

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 975,000 483,993 -210,540 -980,134

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	23,450	23,450	23,450	23,450
200 Athletics	21,450	21,450	21,450	21,450
300 Classes	12,000	12,000	12,000	12,000
400 Clubs	6,000	6,000	6,000	6,000
600 Private Moneys	2,100	2,100	2,100	2,100
A. TOTAL REVENUES	65,000	65,000	65,000	65,000

EXPENDITURES

100 General Student Body	22,700	23,450	23,450	23,450
200 Athletics	38,300	21,450	21,450	21,450
300 Classes	12,000	12,000	12,000	12,000
400 Clubs	9,000	6,000	6,000	6,000
600 Private Moneys	3,000	2,100	2,100	2,100
B. TOTAL EXPENDITURES	85,000	65,000	65,000	65,000

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B) -20,000 0 0 0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes 75,500 55,500 55,500 55,500

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

D. TOTAL BEGINNING FUND BALANCE 75,500 55,500 55,500 55,500

ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes 55,500 55,500 55,500 55,500

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

F. TOTAL ENDING FUND BALANCE (C+D) 1/ 55,500 55,500 55,500 55,500

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	1,500,000	1,500,000	1,500,000	1,515,000
2000 Local Nontax Support	7,000	7,000	7,000	7,000
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	35,580	33,844	31,250	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,542,580	1,540,844	1,538,250	1,522,000

EXPENDITURES

Matured Bond Expenditures 716,250 776,250 831,250 865,000

Interest on Bonds 790,958 753,470 712,250 670,625

Interfund Loan Interest

Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	1,507,208	1,529,720	1,543,500	1,535,625
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	35,372	11,124	-5,250	-13,625

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	746,500	781,872	792,996	787,746
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	746,500	781,872	792,996	787,746

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	781,872	792,996	787,746	774,121
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)	781,872	792,996	787,746	774,121

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	112,000	112,000	112,000	112,000
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	112,000	112,000	112,000	112,000

EXPENDITURES

10 Sites	50,000			
20 Buildings	50,000			
30 Equipment	50,000	75,000	75,000	75,000
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	150,000	75,000	75,000	75,000
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)	-38,000	37,000	37,000	37,000

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				
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	664,925	626,925	663,925	700,925
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	664,925	626,925	663,925	700,925

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				
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	626,925	663,925	700,925	737,925

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 626,925 663,925 700,925 737,925

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	150	1,060	1,350	150
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	52,440	43,916	57,700	65,700
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				

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	62,590	44,976	59,050	65,850
---	--------	--------	--------	--------

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	137,000			140,000
---	---------	--	--	---------

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	137,000	0	0	140,000
-----------------------	---------	---	---	---------

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)	-74,410	44,976	59,050	-74,150
--	---------	--------	--------	---------

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	127,535	53,125	98,101	157,151
--------------------------------------	---------	--------	--------	---------

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	127,535	53,125	98,101	157,151
---------------------------------	---------	--------	--------	---------

ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	53,125	98,101	157,151	83,001
--------------------------------------	--------	--------	---------	--------

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/	53,125	98,101	157,151	83,001
--	--------	--------	---------	--------

Comment