

## La Conner School District (2018-2019 Budget)

### ENROLLMENT AND STAFF COUNTS

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

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1. Kindergarten	34.00	36.00	36.00	36.00
2. Grade 1	40.00	36.00	38.00	38.00
3. Grade 2	36.00	42.00	37.00	39.00
4. Grade 3	42.00	36.00	42.00	37.00
5. Grade 4	38.00	42.00	36.00	41.00
6. Grade 5	46.00	40.00	43.00	37.00
7. Grade 6	46.00	46.00	40.00	43.00
8. Grade 7	45.00	47.00	47.00	41.00
9. Grade 8	46.00	44.00	46.00	46.00
10. Grade 9	55.00	58.00	56.00	59.00
11. Grade 10	64.00	50.00	53.00	50.00
12. Grade 11 (excluding Running Start)	31.00	45.00	35.00	37.00
13. Grade 12 (excluding Running Start)	27.00	28.00	41.00	32.00
14. SUBTOTAL	550.00	550.00	550.00	536.00
15. Running Start	10.50	12.50	14.00	11.00
16. Dropout Reengagement Enrollment	3.50	4.00	4.00	4.00
17. ALE Enrollment				
18. TOTAL K-12	564.00	566.50	568.00	551.00

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

1. General Fund FTE Certificated Employees	55.930	55.930	55.930	55.930
2. General Fund FTE Classified Employees	39.683	39.683	39.683	39.683

## SUMMARY OF GENERAL FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes	1,006,174	859,634	870,259	870,312
2000   Local Nontax Support	1,173,200	1,173,200	1,173,200	1,173,200
3000   State, General Purpose	5,418,543	5,833,010	5,960,774	5,960,774
4000   State, Special Purpose	1,642,610	1,871,839	1,971,839	1,971,839
5000   Federal, General Purpose	1,830,000	1,830,000	1,830,000	1,830,000
6000   Federal, Special Purpose	495,445	491,464	491,464	491,464
7000   Revenues from Other School Districts	15,000	15,000	15,000	15,000
8000   Revenues from Other Entities	115,500	115,500	115,500	115,500
9000   Other Financing Sources	275,000	50,000	50,000	50,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>11,971,472</b>	<b>12,239,647</b>	<b>12,478,036</b>	<b>12,478,089</b>

### EXPENDITURES

00   Regular Instruction	6,278,020	6,434,970	6,531,494	6,629,466
10   Federal Stimulus				
20   Special Education Instruction	1,289,942	1,283,240	1,302,489	1,322,026
30   Vocational Education Instruction				
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	653,109	719,242	730,031	740,981
70   Other Instructional Programs	709,381	727,218	738,126	749,198
80   Community Services				
90   Support Services	3,013,931	3,059,139	3,105,027	3,151,602
<b>B. TOTAL EXPENDITURES</b>	<b>11,944,383</b>	<b>12,223,809</b>	<b>12,407,167</b>	<b>12,593,273</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>285,582</b>	<b>285,582</b>	<b>283,844</b>	<b>281,250</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>				
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>				

EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-258,493	-269,744	-212,975	-396,434
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## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	200,000	200,000	200,000	200,000
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	1,200,000	1,099,890	830,146	617,817
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	1,400,000	1,299,890	1,030,146	817,817

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items	200,000	200,000	200,000	200,000
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	941,507	830,146	617,171	221,383
G.L.891 Unassigned to Minimum Fund Balance Policy				
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>1,141,507</b>	<b>1,030,146</b>	<b>817,171</b>	<b>421,383</b>

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
100   General Student Body	23,450	23,450	23,450	23,450
200   Athletics	15,520	15,520	15,520	15,520
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
<b>A. TOTAL REVENUES</b>	<b>59,070</b>	<b>59,070</b>	<b>59,070</b>	<b>59,070</b>

### EXPENDITURES

100   General Student Body	22,700	22,700	22,700	22,700
200   Athletics	30,000	15,000	15,000	15,000
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>B. TOTAL EXPENDITURES</b>	76,700	57,800	57,800	57,800
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	-17,630	1,270	1,270	1,270

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	61,111	43,481	44,751	46,021
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>	61,111	43,481	44,751	46,021

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	43,481	44,751	46,021	47,291
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)</b>	43,481	44,751	46,021	47,291

## SUMMARY OF DEBT SERVICE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes	1,500,000	1,500,000	1,500,000	1,512,250

2000   Local Nontax Support	5,500	5,500	5,500	5,500
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources	35,582	35,582	33,834	31,250
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,541,082	1,541,082	1,539,334	1,549,000

## EXPENDITURES

Matured Bond Expenditures	716,250	716,250	776,250	831,250
Interest on Bonds	790,958	790,958	753,469	712,250
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	1,507,208	1,507,208	1,529,719	1,543,500
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)	33,874	33,874	9,615	5,500

## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	683,158	717,032	750,906	760,521
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	683,158	717,032	750,906	760,521

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items	
G.L.830 Restricted for Debt Service	

G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	717,032	750,906	760,521	766,021
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	717,032	750,906	760,521	766,021

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000   Local Taxes				
2000   Local Nontax Support	185,000	100,000	100,000	100,000
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	250,000	250,000	250,000	250,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	435,000	350,000	350,000	350,000

### EXPENDITURES

10   Sites	
20   Buildings	275,000
30   Equipment	50,000
40   Energy	
50   Sales and Lease Expenditures	
60   Bond Issuance Expenditures	

## 90 | Debt Expenditures

B. TOTAL EXPENDITURES	325,000	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	275,000	50,000	50,000	50,000
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)	-165,000	300,000	300,000	300,000

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items		350,000	700,000	
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				
G.L.890 Unassigned Fund Balance	730,392	215,392	165,392	
F. TOTAL BEGINNING FUND BALANCE	730,392	565,392	865,392	0

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items	350,000	700,000	1,050,000	1,400,000
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	215,392	165,392	115,392	65,392	
G.L.890 Unassigned Fund Balance					
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	565,392	865,392	1,165,392	300,000	

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 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	500	1,000	1,250	1,500
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	39,541	52,580	35,916	49,701
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	40,041	53,580	37,166	51,201

## EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash  
Purchases/Rebuilding of Transportation Equipment

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	0	0	0	0
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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)	40,041	53,580	37,166	51,201
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## BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	5,200
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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	5,200	0	0	0
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## ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	45,241
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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)	45,241	53,580	37,166	51,201
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