

South Whidbey School District No.206

F-195F

ENROLLMENT AND STAFF COUNTS

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten	78.50	78.50	78.50	78.50
2. Grade 1	82.50	81.30	81.30	81.30
3. Grade 2	82.70	82.30	81.20	80.00
4. Grade 3	86.10	79.90	78.80	78.40
5. Grade 4	88.50	93.10	92.00	85.40
6. Grade 5	94.10	91.10	90.10	94.80
7. Grade 6	106.50	99.50	98.50	95.40
8. Grade 7	112.90	109.50	108.40	101.40
9. Grade 8	120.90	117.00	116.00	112.40
10. Grade 9	129.60	135.10	134.10	129.70
11. Grade 10	121.00	131.30	130.20	135.80
12. Grade 11 (excluding Running Start)	100.00	94.80	93.80	101.80
13. Grade 12 (excluding Running Start)	92.80	98.70	97.90	92.70
14. SUBTOTAL	1,296.10	1,292.10	1,280.80	1,267.60
15. Running Start	33.00	32.90	32.61	32.27
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	1,329.10	1,325.00	1,313.41	1,299.87
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees	95.873	95.000	95.000	95.000
2. General Fund FTE Classified Employees	56.003	55.000	54.000	53.000

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SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,733,166	3,404,523	3,377,979	3,507,295
2000 Local Nontax Support	748,500	745,000	745,000	744,000
3000 State, General Purpose	12,473,401	12,985,547	12,990,607	12,902,735
4000 State, Special Purpose	2,925,718	2,882,496	2,883,258	2,861,560
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	708,529	700,000	700,000	700,000
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	20,000	20,000	20,000	20,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	20,609,314	20,737,566	20,716,844	20,735,590
EXPENDITURES				
00 Regular Instruction	10,857,267	11,497,459	12,049,337	12,278,275
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	2,844,595	3,013,290	3,157,928	3,217,929
30 Vocational Education Instruction	724,961	738,735	752,771	767,074
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	646,652	685,355	718,252	731,899
70 Other Instructional Programs	82,336	83,900	85,494	87,199
80 Community Services	253,601	268,562	281,453	286,801
90 Support Services	4,624,400	4,854,504	5,038,975	5,134,716
B. TOTAL EXPENDITURES	20,033,812	21,141,805	22,084,210	22,503,893
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	575,502	-404,239	-1,367,366	-1,768,303
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	18,156	18,156	18,000	18,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	1,475,000	2,050,502	1,646,419	279,053
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,493,156	2,068,658	1,664,419	297,053
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	18,156	18,000	18,000	18,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	2,050,502	1,646,419	279,053	1,489,250

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SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,068,658	1,664,419	297,053	-1,471,250

1/G.L. 536 is an account that is used to summarize actions for other financing uses—transfers out.

2/G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES				
100 General Student Body	51,500	50,213	48,957	47,733
200 Athletics	144,650	141,034	137,508	134,070
300 Classes	11,100	13,260	12,929	12,605
400 Clubs	28,200	25,058	24,431	23,820
600 Private Moneys	0	0	0	0
A. TOTAL REVENUES	235,450	229,565	223,825	218,228
EXPENDITURES				
100 General Student Body	64,875	63,253	61,672	60,130
200 Athletics	135,050	131,674	128,382	125,172
300 Classes	9,500	9,263	9,031	8,805
400 Clubs	21,400	20,865	20,343	19,834
600 Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	230,825	225,055	219,428	213,941
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	4,625	4,510	4,397	4,287
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	105,342	109,967	114,477	118,874
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	105,342	109,967	114,477	118,874
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	109,967	114,477	118,874	123,161
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D)	109,967	114,477	118,874	123,161

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	350	350	350	350
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	87,250	89,000	85,500	87,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	87,600	89,350	85,850	87,350
EXPENDITURES				
Matured Bond Expenditures	65,000	70,000	70,000	75,000
Interest on Bonds	22,250	19,000	15,500	12,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	250	250	250	250
B. TOTAL EXPENDITURES	87,500	89,250	85,750	87,250
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	100	100	100	100
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,150	2,250	2,350	2,450
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,150	2,250	2,350	2,450
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,250	2,350	2,450	2,550
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,250	2,350	2,450	2,550

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,000,000	2,000,000	2,000,000	2,000,000
2000 Local Nontax Support	2,550	2,500	2,500	2,500
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,002,550	2,002,500	2,002,500	2,002,500
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	1,412,750	911,000	914,500	1,163,000
30 Equipment	979,560	1,000,000	1,000,000	775,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	2,392,310	1,911,000	1,914,500	1,938,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	87,250	89,000	85,500	87,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-477,010	2,500	2,500	-22,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	500,000	22,990	25,490	27,990
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	500,000	22,990	25,490	27,990
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	22,990	25,490	27,990	5,490
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	22,990	25,490	27,990	5,490

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	300	300	300	300
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	96,283	90,000	85,000	80,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	96,583	90,300	85,300	80,300
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	260,000	90,000	80,000	80,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	260,000	90,000	80,000	80,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-163,417	300	5,300	300
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	163,717	300	600	5,900
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	163,717	300	600	5,900
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	163,717	600	5,900	6,200
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I)	300	600	5,900	6,200

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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