

## Nooksack Valley 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	180.00	180.00	180.00	180.00
2. Grade 1	179.00	179.00	179.00	179.00
3. Grade 2	163.50	163.50	176.00	176.00
4. Grade 3	163.50	163.50	157.00	157.00
5. Grade 4	147.00	147.00	159.00	159.00
6. Grade 5	155.00	155.00	143.00	143.00
7. Grade 6	133.00	133.00	148.00	148.00
8. Grade 7	120.00	120.00	126.00	126.00
9. Grade 8	125.00	125.00	116.00	116.00
10. Grade 9	114.50	114.50	118.00	118.00
11. Grade 10	113.00	113.00	107.00	107.00
12. Grade 11 (excluding Running Start)	109.50	109.50	95.00	95.00
13. Grade 12 (excluding Running Start)	82.00	82.00	100.00	100.00
14. SUBTOTAL	1,785.00	1,785.00	1,804.00	1,804.00
15. Running Start	33.00	33.00	33.00	33.00

16. Dropout Reengagement Enrollment	12.67	12.67	12.67	12.67	12.67
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## 17. ALE Enrollment

18. TOTAL K-12	1,830.67	1,830.67	1,830.67	1,849.67	1,849.67
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**B. STAFF COUNTS (calculate to three decimal places)**

1. General Fund FTE Certificated Employees	133.567	135.160	136.160	136.160	136.160
2. General Fund FTE Classified Employees	84.937	84.937	84.937	84.937	84.937

**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	2,566,046	1,675,834	1,634,322	1,634,322
2000   Local Nontax Support	267,914	267,914	267,914	267,914
3000   State, General Purpose	16,642,738	16,775,192	17,381,614	17,381,614
4000   State, Special Purpose	4,870,716	5,121,443	5,244,385	5,247,637
5000   Federal, General Purpose	53,842	53,842	53,842	53,842
6000   Federal, Special Purpose	2,075,196	2,085,489	2,092,830	2,100,317
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities	460,000	466,800	473,736	480,811
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>26,936,452</b>	<b>26,446,514</b>	<b>27,148,643</b>	<b>27,166,457</b>

**EXPENDITURES**

00   Regular Instruction	14,727,052	14,366,590	14,728,848	15,014,432
10   Federal Stimulus				
20   Special Education Instruction	3,148,807	3,211,485	3,274,928	3,339,640
30   Vocational Education Instruction	665,837	678,925	692,277	705,896
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	1,767,777	1,803,388	1,839,625	1,866,968
70   Other Instructional Programs	550,986	550,986	550,986	550,986
80   Community Services	459,999	466,800	473,736	476,105
90   Support Services	5,274,143	5,334,421	5,317,841	5,340,170
B. TOTAL EXPENDITURES	26,594,601	26,412,595	26,878,241	27,294,197
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)	341,851	33,919	270,402	-127,740

**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	2,318,800	2,660,645	2,734,565	3,004,966
G.L.891 Unassigned to Minimum Fund Balance Policy				
F. TOTAL BEGINNING FUND BALANCE	2,318,800	2,660,645	2,734,565	3,004,966

## 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 Nondisposable 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	2,660,651	2,734,563	3,004,967	2,877,226	
G.L.891 Unassigned to Minimum Fund Balance Policy					
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>2,660,651</b>	<b>2,694,564</b>	<b>3,004,967</b>	<b>2,877,226</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	31,000	41,000	41,000	41,000
200   Athletics	39,200	39,200	39,200	39,200
300   Classes	7,000	7,000	7,000	7,000
400   Clubs	133,850	133,850	133,850	133,850
600   Private Moneys	46,000	46,000	46,000	46,000

**EXPENDITURES**

**A. TOTAL REVENUES**      257,050      267,050      267,050      267,050

100   General Student Body	18,100	18,100	18,100	18,100
200   Athletics	59,825	59,825	59,825	59,825
300   Classes	9,500	9,500	9,500	9,500
400   Clubs	137,443	137,443	137,443	137,443
600   Private Moneys	45,750	45,750	45,750	45,750

**B. TOTAL EXPENDITURES**      270,618      270,618      270,618      270,618

**C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)**      -13,568      -3,568      -3,568      -3,568

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes      117,127

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**      117,127      0      0      0

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes 103,559

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) 103,559 -3,568 -3,568**

### 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	1,878,707	1,911,021	1,936,533	1,977,553
2000   Local Nontax Support	4,600	4,600	4,600	4,600
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,883,307</b>	<b>1,915,621</b>	<b>1,941,133</b>	<b>1,982,153</b>

#### EXPENDITURES

Matured Bond Expenditures	720,000	825,000	875,000	930,000
Interest on Bonds	1,083,713	1,064,825	1,039,138	1,013,819

## Interfund Loan Interest

Bond Transfer Fees	2,000	2,000	2,000	2,000
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## Arbitrage Rebate

## UnderWriter's Fees

B. TOTAL EXPENDITURES	1,805,713	1,891,825	1,916,138	1,945,819
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## 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)	77,594	23,796	24,995	36,334
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**BEGINNING FUND BALANCE**

## G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	597,221	673,662	697,458	722,454
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## 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	597,221	673,662	697,458	722,454
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**ENDING FUND BALANCE**

## G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	674,815	697,458	722,454	758,788
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## 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) 674,815 697,458 722,453 758,788

**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	100			
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	100	0	0	0

**EXPENDITURES**

10 | Sites

20 | Buildings

30 | Equipment 350,000

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 350,000

0

0

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)

-349,900

0

0

**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 349,900

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	349,900	0	0	0

## 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
- G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 0 0 0 0

## 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	100	100	100	100
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	129,267	144,599	107,541
5200   General Purposes Direct Federal Grants-Unassigned			120,694
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	129,367	144,699	107,641	120,794
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**EXPENDITURES**

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	145,000	65,000	149,350	153,831
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**34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment**

61 Bond/Levy Issuance and/or Election				
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91 Principal - formerly Act 84				
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92 Interest 1/ - formerly Act. 83				
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93 Arbitrage Rebate				
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D. TOTAL EXPENDITURES	145,000	65,000	149,350	153,831
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**E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/**

F. OTHER FINANCING USES (G.L.535) 3/				
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G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-15,633	79,699	-41,709	-33,037
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**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
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G.L.819 Restricted for Fund Purposes	18,791	3,358	83,056	41,347
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G.L.830 Restricted for Debt Service				
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G.L.835 Restricted for Arbitrage Rebate				
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## 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

41,347

3,358

18,791

83,056

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes

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)

8,311

83,056

3,158

41,347

8,310

83,057

3,158

41,347