

# North Mason School District (2020-2021 Budget)

## ENROLLMENT AND STAFF COUNTS

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

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1. Kindergarten /2	180.00	180.00	180.00	180.00
2. Grade 1	170.00	173.00	176.00	179.00
3. Grade 2	180.00	183.00	183.00	190.00
4. Grade 3	167.00	170.00	173.00	176.00
5. Grade 4	152.00	154.00	157.00	160.00
6. Grade 5	141.00	143.00	146.00	148.00
7. Grade 6	174.00	177.00	180.00	183.00
8. Grade 7	172.00	175.00	178.00	181.00
9. Grade 8	188.00	191.00	194.00	198.00
10. Grade 9	155.00	157.00	160.00	163.00
11. Grade 10	200.00	203.00	207.00	211.00
12. Grade 11 (excluding Running Start)	185.00	188.00	191.00	195.00
13. Grade 12 (excluding Running Start)	145.00	147.00	150.00	153.00
14. SUBTOTAL	2,209.00	2,241.00	2,275.00	2,317.00
15. Running Start	67.00	73.00	75.00	77.00
16. Dropout Reengagement Enrollment				
17. ALE Enrollment	53.00	55.00	55.00	55.00
18. TOTAL K-12	2,329.00	2,369.00	2,405.00	2,449.00

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

1. General Fund FTE Certificated Employees /4	152.173	152.000	152.000	152.000
2. General Fund FTE Classified Employees /4	98.622	90.000	90.000	90.000

## SUMMARY OF GENERAL FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes	2,237,578			
2000   Local Nontax Support	332,500	337,820	344,576	350,090
3000   State, General Purpose	21,354,298	21,695,967	22,129,886	22,483,964
4000   State, Special Purpose	7,786,780	7,911,368	8,069,596	8,198,709
5000   Federal, General Purpose	110,000	111,760	113,995	115,819
6000   Federal, Special Purpose	2,671,392	2,714,134	2,768,417	2,812,712
7000   Revenues from Other School Districts	180,000	182,880	186,538	189,522
8000   Revenues from Other Entities				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>34,672,548</b>	<b>32,953,929</b>	<b>33,613,008</b>	<b>34,150,816</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	16,694,132	15,800,000	16,200,000	16,500,000
10   Federal Stimulus				
20   Special Education Instruction	4,428,125	4,428,125	4,428,125	4,428,125
30   Vocational Education Instruction	2,101,314	2,101,314	2,101,314	2,101,314
40   Skill Center Instruction				
50 and 60   Compensatory Education Instruction	2,907,292	2,907,292	2,907,292	2,907,292
70   Other Instructional Programs	68,710	66,649	66,649	72,558
80   Community Services	10,000	9,700	9,700	10,560
90   Support Services	7,761,991	7,100,000	7,300,000	7,400,000
<b>B. TOTAL EXPENDITURES</b>	<b>33,971,564</b>	<b>32,413,080</b>	<b>33,013,080</b>	<b>33,419,849</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>413,320</b>	<b>450,000</b>	<b>500,000</b>	<b>550,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>				
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>287,664</b>	<b>90,849</b>	<b>99,928</b>	<b>180,967</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	169,577	169,577	45,000	45,000

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	400,000	400,000	150,000	150,000
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				
G.L.891 Unassigned to Minimum Fund Balance Policy	2,400,000	2,687,644	3,153,070	3,252,998
F. TOTAL BEGINNING FUND BALANCE	2,969,577	3,257,221	3,348,070	3,447,998

## 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	169,577	45,000	45,000	45,000
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	400,000	150,000	150,000	150,000
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				
G.L.891 Unassigned to Minimum Fund Balance Policy	2,687,664	3,153,070	3,252,998	3,433,965
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>3,257,241</b>	<b>3,348,070</b>	<b>3,447,998</b>	<b>3,628,965</b>

## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

### REVENUES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
100   General Student Body	142,635	150,000	155,000	160,000
200   Athletics	151,830	155,000	165,000	175,000
300   Classes	21,000	21,000	21,000	21,000
400   Clubs	91,570	93,000	95,000	97,000
600   Private Moneys	5,690	6,000	6,200	6,500
<b>A. TOTAL REVENUES</b>	<b>412,725</b>	<b>425,000</b>	<b>442,200</b>	<b>459,500</b>

### EXPENDITURES

100   General Student Body	158,075	130,000	140,000	145,000
200   Athletics	153,519	140,000	145,000	147,000
300   Classes	29,157	30,000	30,000	30,000
400   Clubs	119,295	100,000	115,000	110,000
600   Private Moneys	24,295	25,000	25,000	25,000
<b>B. TOTAL EXPENDITURES</b>	<b>484,341</b>	<b>425,000</b>	<b>455,000</b>	<b>457,000</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>-71,616</b>	<b>0</b>	<b>-12,800</b>	<b>2,500</b>

### BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	378,425	306,809	306,809	294,009
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>	<b>378,425</b>	<b>306,809</b>	<b>306,809</b>	<b>294,009</b>

## ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	306,809	306,809	294,009	296,509
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) 1/</b>	<b>306,809</b>	<b>306,809</b>	<b>294,009</b>	<b>296,509</b>

## SUMMARY OF DEBT SERVICE FUND BUDGET

### REVENUES AND OTHER FINANCING SOURCES

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes	2,202,732	2,950,000	2,950,000	3,000,000
2000   Local Nontax Support	30,000	35,000	35,000	35,000
3000   State, General Purpose	100,000	100,000	100,000	100,000
5000   Federal, General Purpose				
9000   Other Financing Sources	413,320	430,000	445,000	460,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,746,052</b>	<b>3,515,000</b>	<b>3,530,000</b>	<b>3,595,000</b>

### EXPENDITURES

Matured Bond Expenditures	1,075,999	1,306,001	1,290,000	1,450,000
Interest on Bonds	2,300,852	2,300,000	2,216,500	2,138,737
Interfund Loan Interest				
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate				
UnderWriter's Fees				
<b>B. TOTAL EXPENDITURES</b>	<b>3,386,851</b>	<b>3,616,001</b>	<b>3,516,500</b>	<b>3,598,737</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>				
<b>D. OTHER FINANCING USES (G.L.535)</b>				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-640,799	-101,001	13,500	-3,737
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### **BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items	1,235,000	594,201	493,200	506,700
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				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	1,235,000	594,201	493,200	506,700

### **ENDING FUND BALANCE**

G.L.810 Restricted for Other Items	594,201	493,200	506,700	502,963
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				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	594,201	493,200	506,700	502,963

## **SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

### **REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
1000   Local Taxes				
2000   Local Nontax Support	13,600			
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	13,600	0	0	0
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**EXPENDITURES**

10   Sites	297,074			
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20   Buildings	446,526			
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30   Equipment				
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40   Energy				
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50   Sales and Lease Expenditures				
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60   Bond Issuance Expenditures				
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90   Debt Expenditures				
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B. TOTAL EXPENDITURES	743,600	0	0	0
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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)	-730,000	0	0	0
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**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	730,000			
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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				
F. TOTAL BEGINNING FUND BALANCE	730,000	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) 3/	0	0	0	0

**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

**REVENUES AND OTHER FINANCING SOURCES**

Description	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	1,500	3,000	4,500	6,000
2500   Gifts and Donations				
2600   Fines and Damages				
2700   Rentals and Leases				
2800   Insurance Recoveries	130,000	100,000	100,000	100,000
2900   Local Support Nontax, Unassigned				
3600   State Forests				
4100   Special Purpose-Unassigned				
4300   Other State Agencies-Unassigned				
4499   Transportation Reimbursement Depreciation	128,992	135,000	145,000	160,000
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	5,000	5,000	5,000	5,000
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	265,492	243,000	254,500	271,000

**EXPENDITURES**

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	273,000	100,000	100,000	100,000
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	273,000	100,000	100,000	100,000
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)	-7,508	143,000	154,500	171,000

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	154,615	147,107	290,107	444,607
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	154,615	147,107	290,107	444,607

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	147,107	290,107	444,607	615,607
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/	147,107	290,107	444,607	615,607
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**Comment**