

**Crescent 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	14.00	14.00	15.00	17.00
2. Grade 1	21.00	14.00	14.00	15.00
3. Grade 2	16.00	21.00	14.00	14.00
4. Grade 3	11.00	16.00	21.00	14.00
5. Grade 4	20.00	11.00	16.00	21.00
6. Grade 5	12.00	20.00	11.00	16.00
7. Grade 6	22.00	12.00	20.00	11.00
8. Grade 7	12.00	22.00	12.00	20.00
9. Grade 8	19.00	12.00	22.00	12.00
10. Grade 9	19.00	19.00	12.00	22.00
11. Grade 10	19.00	19.00	19.00	12.00
12. Grade 11 (excluding Running Start)	11.00	14.00	14.00	16.00
13. Grade 12 (excluding Running Start)	9.00	9.00	14.00	12.00
14. SUBTOTAL	205.00	203.00	204.00	202.00
15. Running Start	6.00	6.00	5.50	6.00
16. Dropout Reengagement Enrollment		1.00	1.00	1.00
17. ALE Enrollment	111.00	113.00	115.00	117.00
18. TOTAL K-12	322.00	323.00	325.50	326.00

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

1. General Fund FTE Certificated Employees	24.540	22.610	22.785	22.820
2. General Fund FTE Classified Employees	22.383	20.954	21.116	21.148

**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	505,165	500,043	511,517	518,694

2000   Local Nontax Support	318,100	319,085	321,536	322,029
3000   State, General Purpose	3,448,321	3,511,444	3,609,182	3,617,137
4000   State, Special Purpose	635,700	615,441	632,571	646,212
5000   Federal, General Purpose				
6000   Federal, Special Purpose	257,975	258,774	260,761	261,161
7000   Revenues from Other School Districts				
8000   Revenues from Other Entities				
9000   Other Financing Sources				
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>5,165,261</b>	<b>5,204,787</b>	<b>5,335,567</b>	<b>5,365,233</b>

**EXPENDITURES**

00   Regular Instruction	3,014,664	3,096,710	3,168,423	3,241,797
10   Federal Stimulus				
20   Special Education Instruction	367,721	376,234	384,946	393,861
30   Vocational Education Instruction	20,635	20,699	20,858	20,890
40   Skill Center Instruction		396,883	399,931	400,545
50 and 60   Compensatory Education Instruction	395,677	1,505	1,516	1,519
70   Other Instructional Programs	1,500	300,929	303,240	303,705
80   Community Services	300,000			
90   Support Services	1,094,360	1,119,653	1,145,582	1,172,111
<b>B. TOTAL EXPENDITURES</b>	<b>5,194,557</b>	<b>5,312,613</b>	<b>5,424,496</b>	<b>5,534,428</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</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>-83,296</b>	<b>-161,826</b>	<b>-142,929</b>	<b>-223,195</b>

**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	25,000	25,000	25,000	25,000
G.L.870 Committed to Other Purposes	33,476	39,976	46,476	52,976
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	1,056,845	967,049	798,723	649,294
G.L.891 Unassigned to Minimum Fund Balance Policy				
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,115,321</b>	<b>1,032,025</b>	<b>870,199</b>	<b>727,270</b>

**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 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks	25,000	25,000	25,000	25,000
G.L.870 Committed to Other Purposes	39,976	46,476	52,976	59,476
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	967,049	798,723	649,294	419,599
G.L.891 Unassigned to Minimum Fund Balance Policy				
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>1,032,025</b>	<b>870,199</b>	<b>727,270</b>	<b>504,075</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	39,500	39,500	39,500	39,500
200   Athletics	35,500	36,500	37,500	38,500
300   Classes	9,000	9,100	9,200	9,300
400   Clubs	10,250	10,350	10,450	10,550
600   Private Moneys	29,600	28,500	30,000	32,000
<b>A. TOTAL REVENUES</b>	<b>123,850</b>	<b>123,950</b>	<b>126,650</b>	<b>129,850</b>

**EXPENDITURES**

100   General Student Body	39,500	38,500	37,500	39,500
200   Athletics	40,750	41,500	42,000	42,500
300   Classes	9,000	9,000	9,000	9,000
400   Clubs	10,250	10,000	10,100	10,300
600   Private Moneys	29,600	28,500	30,000	32,000
<b>B. TOTAL EXPENDITURES</b>	<b>129,100</b>	<b>127,500</b>	<b>128,600</b>	<b>133,300</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>-5,250</b>	<b>-3,550</b>	<b>-1,950</b>	<b>-3,450</b>

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	51,851	46,601	43,051	41,101
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>51,851</b>	<b>46,601</b>	<b>43,051</b>	<b>41,101</b>

**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	46,601	43,051	41,101	37,651
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)	46,601	43,051	41,101	37,651
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## 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				
2000   Local Nontax Support				
3000   State, General Purpose				
5000   Federal, General Purpose				
9000   Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0

### EXPENDITURES

Matured Bond Expenditures				
Interest on Bonds				
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	0	0	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)	0	0	0	0

### BEGINNING 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				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0

### 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				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0	0

**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	100,000	100,000	50,073	
2000   Local Nontax Support	350	450	500	550
3000   State, General Purpose	150,000	20,000	10,000	
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	54,000	54,000	54,000	54,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	304,350	174,450	114,573	54,550

**EXPENDITURES**

10   Sites	139,576	25,000		
20   Buildings	259,781	50,000	20,000	320,000
30   Equipment				
40   Energy				
50   Sales and Lease Expenditures				
60   Bond Issuance Expenditures				
90   Debt Expenditures				
B. TOTAL EXPENDITURES	399,357	75,000	20,000	320,000
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)	-95,007	99,450	94,573	-265,450
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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				
G.L.862 Committed from Levy Proceeds	-101,762	-150,073	-50,073	
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	276,458	229,762	229,212	273,712
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	174,696	79,689	179,139	273,712

**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	-150,073	-50,073		
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	229,762	229,212	273,712	8,262
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	79,689	179,139	273,712	8,262

## 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	1,200	1,300	1,400	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	28,000	29,000	30,000	31,000
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	10,000			10,000
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	39,200	30,300	31,400	42,500

**EXPENDITURES**

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	150,000			150,000
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	150,000	0	0	150,000
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)	-110,800	30,300	31,400	-107,500

**BEGINNING FUND BALANCE**

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	206,569	95,769	126,069	157,469
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	206,569	95,769	126,069	157,469
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**ENDING FUND BALANCE**

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	95,769	126,069	157,469	49,969
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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)	95,769	126,069	157,469	49,969
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