

Chehalis 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	213.00	213.00	213.00	213.00
2. Grade 1	220.00	213.00	213.00	213.00
3. Grade 2	220.00	220.00	213.00	213.00
4. Grade 3	220.00	220.00	220.00	213.00
5. Grade 4	220.00	220.00	220.00	220.00
6. Grade 5	218.00	220.00	220.00	220.00
7. Grade 6	205.00	218.00	220.00	220.00
8. Grade 7	226.00	205.00	218.00	220.00
9. Grade 8	205.00	226.00	205.00	218.00
10. Grade 9	208.00	205.00	226.00	205.00
11. Grade 10	245.00	208.00	205.00	226.00
12. Grade 11 (excluding Running Start)	240.00	245.00	208.00	205.00
13. Grade 12 (excluding Running Start)	190.00	240.00	245.00	208.00
14. SUBTOTAL	2,830.00	2,853.00	2,826.00	2,794.00
15. Running Start	78.00	78.00	78.00	78.00
16. Dropout Reengagement Enrollment	5.00	5.00	5.00	5.00
17. ALE Enrollment	32.00	32.00	32.00	32.00
18. TOTAL K-12	2,945.00	2,968.00	2,941.00	2,909.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	210.078	210.000	210.000	210.000
2. General Fund FTE Classified Employees /4	155.512	155.000	155.000	155.000

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	5,067,130	5,261,459	5,489,796	5,684,125
2000 Local Nontax Support	2,445,300	2,800,000	3,100,000	3,400,000
3000 State, General Purpose	27,479,169	28,853,127	30,295,784	32,000,000
4000 State, Special Purpose	10,020,414	10,521,435	11,047,506	11,599,882
5000 Federal, General Purpose	175,000	175,000	175,000	175,000
6000 Federal, Special Purpose	2,694,762	2,750,000	2,800,000	2,850,000
7000 Revenues from Other School Districts	640,000	640,000	640,000	640,000
8000 Revenues from Other Entities	100,000	100,000	100,000	100,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	48,621,775	51,101,021	53,648,086	56,449,007

EXPENDITURES

00 Regular Instruction	24,502,725	25,850,375	27,272,145	28,772,113
10 Federal Stimulus				
20 Special Education Instruction	6,683,207	7,050,783	7,438,576	7,847,698
30 Vocational Education Instruction	1,707,441	1,801,350	1,900,425	2,004,948
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	7,859,966	8,552,964	9,280,613	10,044,643
70 Other Instructional Programs	85,506	90,000	95,000	100,000
80 Community Services	100,000	100,000	100,000	100,000
90 Support Services	8,401,007	8,821,057	9,262,110	9,725,216
B. TOTAL EXPENDITURES	49,339,852	52,266,529	55,348,869	58,594,618
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)	-718,077	-1,165,508	-1,700,783	-2,145,611

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	500,000	550,000	300,000	300,000
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	45,000	44,930	45,000	45,000
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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 500,000

G.L.884 Assigned to Other Capital Projects

G.L.888 Assigned to Other Purposes	320,000	320,000	320,000	320,000
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G.L.890 Unassigned Fund Balance	392,831		-1,061,912	-2,916,812
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G.L.891 Unassigned to Minimum Fund Balance Policy	2,342,169	2,466,993	2,613,327	2,767,444
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F. TOTAL BEGINNING FUND BALANCE	4,100,000	3,381,923	2,216,415	515,632
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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	550,000	300,000	300,000	300,000
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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	44,930	45,000	45,000	45,000
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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	320,000	320,000	320,000	320,000
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G.L.890 Unassigned Fund Balance		-1,061,912	-2,916,812	-5,224,710
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G.L.891 Unassigned to Minimum Fund Balance Policy	2,466,993	2,613,327	2,767,444	2,929,731
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,381,923	2,216,415	515,632	-1,629,979

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	296,000	296,000	296,000	296,000
200 Athletics	21,900	21,900	21,900	21,900
300 Classes	23,500	23,500	23,500	23,500
400 Clubs	347,240	347,240	347,240	347,240
600 Private Moneys	27,600	27,600	27,600	27,600
A. TOTAL REVENUES	716,240	716,240	716,240	716,240

EXPENDITURES

100 General Student Body	165,110	165,110	165,110	165,110
200 Athletics	158,350	158,350	158,350	158,350
300 Classes	19,600	19,600	19,600	19,600
400 Clubs	328,405	328,405	328,405	328,405
600 Private Moneys	27,400	27,400	27,400	27,400
B. TOTAL EXPENDITURES	698,865	698,865	698,865	698,865
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	17,375	17,375	17,375	17,375

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	15,000	15,000	15,000	15,000
G.L.819 Restricted for Fund Purposes	85,000	102,375	119,750	137,125
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	100,000	117,375	134,750	152,125

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	15,000	15,000	15,000	15,000
G.L.819 Restricted for Fund Purposes	102,375	119,750	122,125	154,500
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) 1/	117,375	134,750	152,125	169,500

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	2,002,963	2,128,000	2,180,000	2,233,000
2000 Local Nontax Support	16,903	16,000	16,000	16,000
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	90,135	98,582	98,509	98,500
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,110,001	2,242,582	2,294,509	2,347,500

EXPENDITURES

Matured Bond Expenditures	717,405	789,751	858,988	909,445
Interest on Bonds	1,450,560	1,423,813	1,391,752	1,355,576
Interfund Loan Interest				
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	2,177,965	2,223,564	2,260,740	2,275,021
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-67,964	19,018	33,769	72,479
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	600,000	532,036	551,054	584,823
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	600,000	532,036	551,054	584,823

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	532,036	551,054	584,823	657,302
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)	532,036	551,054	584,823	657,302

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	25,000			
3000 State, General Purpose				
4000 State, Special Purpose	200,000			
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 | Other Financing Sources 2,500,000

A. TOTAL REVENUES AND OTHER FINANCING SOURCES 2,725,000 0 0 0

EXPENDITURES

10 | Sites 2,825,000

20 | Buildings

30 | Equipment

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES 2,825,000 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) -100,000 0 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 895,000 795,000 795,000 795,000

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	5,000	5,000	5,000	5,000
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	900,000	800,000	800,000	800,000

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	795,000	795,000	795,000	795,000
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	5,000	5,000	5,000	5,000
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	800,000	800,000	800,000	800,000

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 930 930 930 930

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 130,070 57,370 89,460 60,782

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 400,000 400,000

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 531,000 58,300 90,390 461,712

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	400,000			400,000
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	400,000	0	0	400,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	90,135	98,582	98,509	98,500
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)	40,865	-40,282	-8,119	-36,788

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	59,500	100,365	60,083	51,964
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	59,500	100,365	60,083	51,964

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	100,365	60,083	51,964	15,176
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/	100,365	60,083	51,964	15,176
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Comment

Assumptions include: GF - average revenue/expenditure activity for past 4 completed years and acknowledgement of Collective Bargaining Agreements in place. 4-6 percent increases in certain programs. ASB and CPF: No changes budgeted; impractical to predict. DSF and TVF: Assumptions based on known bond and bus payments and collections and bus depreciation schedule as well as planned bus purchase.