

Chehalis School District No.302

F-195F

ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	195.00	200.00	200.00	200.00
2. Grade 1	200.00	195.00	200.00	200.00
3. Grade 2	205.00	200.00	195.00	200.00
4. Grade 3	191.00	205.00	200.00	195.00
5. Grade 4	216.00	191.00	205.00	200.00
6. Grade 5	221.00	216.00	191.00	205.00
7. Grade 6	232.00	221.00	216.00	191.00
8. Grade 7	206.00	232.00	221.00	216.00
9. Grade 8	213.00	206.00	232.00	221.00
10. Grade 9	222.00	213.00	206.00	232.00
11. Grade 10	256.00	222.00	213.00	206.00
12. Grade 11 (excluding Running Start)	190.00	256.00	222.00	213.00
13. Grade 12 (excluding Running Start)	173.00	190.00	256.00	222.00
14. SUBTOTAL	2,720.00	2,747.00	2,757.00	2,701.00
15. Running Start	92.00	92.00	92.00	92.00
16. Dropout Reengagement Enrollment	12.00	12.00	12.00	12.00
17. ALE Enrollment	50.00	50.00	50.00	50.00
18. TOTAL K-12	2,874.00	2,901.00	2,911.00	2,855.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	205.378	204.000	202.000	200.000
2. General Fund FTE Classified Employees /4	155.303	153.000	152.000	150.000

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,651,294	5,820,833	5,995,458	6,175,322
2000 Local Nontax Support	3,469,763	3,573,856	3,681,072	3,791,504
3000 State, General Purpose	28,679,509	29,539,894	30,426,091	31,338,874
4000 State, Special Purpose	11,654,520	12,004,156	12,364,280	12,735,209
5000 Federal, General Purpose	175,000	175,000	175,000	175,000
6000 Federal, Special Purpose	4,145,335	4,269,695	4,397,786	4,529,719
7000 Revenues from Other School Districts	275,000	283,250	291,748	300,500
8000 Revenues from Other Entities	264,000	291,920	280,078	288,480
9000 Other Financing Sources	140,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	54,454,421	55,958,604	57,611,513	59,334,608
EXPENDITURES				
00 Regular Instruction	26,641,666	27,707,333	28,815,626	29,968,251
10 Federal Special Purpose Funding	334,774	0	0	0
20 Special Education Instruction	7,641,247	7,946,897	8,264,773	8,595,364
30 Vocational Education Instruction	1,779,718	1,850,907	1,924,943	2,001,941
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	9,232,176	9,601,463	9,985,522	10,384,942
70 Other Instructional Programs	88,806	92,358	96,053	99,895
80 Community Services	33,565	34,908	36,304	37,756
90 Support Services	10,639,475	11,065,053	11,507,655	11,967,962
B. TOTAL EXPENDITURES	56,391,427	58,298,919	60,630,876	63,056,111
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)	-1,937,005	-2,340,315	-3,019,363	-3,721,503
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	1,000,000	450,000	400,000	350,000

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	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	5,000	5,000	5,000	5,000
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	500,000	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	965,564	3,422	-2,382,267	-5,468,228
G.L.891 Unassigned to Minimum Fund Balance Policy	2,744,436	2,819,572	2,914,946	3,031,544
F. TOTAL BEGINNING FUND BALANCE	5,215,000	3,277,994	937,679	-2,081,684
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	450,000	400,000	350,000	300,000
G.L.823 Restricted for Carryover of Transition To Kindergerten	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	5,000	5,000	5,000	5,000
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

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	3,422	-2,382,267	-5,468,228	-9,260,993
G.L.891 Unassigned to Minimum Fund Balance Policy	2,819,572	2,914,946	3,031,544	3,152,806
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,277,994	937,679	-2,081,684	-5,803,187

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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	213,100	217,362	221,709	226,143
200 Athletics	166,550	169,881	173,279	176,744
300 Classes	66,500	67,830	69,186	70,570
400 Clubs	502,885	512,943	523,202	533,666
600 Private Moneys	34,000	34,680	35,374	36,081
A. TOTAL REVENUES	983,035	1,002,696	1,022,750	1,043,204
EXPENDITURES				
100 General Student Body	164,700	169,641	174,730	179,972
200 Athletics	232,775	239,758	246,951	254,360
300 Classes	38,874	40,040	41,241	42,479
400 Clubs	425,575	438,342	451,493	465,037
600 Private Moneys	34,000	35,020	36,071	37,153
B. TOTAL EXPENDITURES	895,924	922,801	950,486	979,001
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	87,111	79,895	72,264	64,203
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	260,000	347,111	427,006	499,270
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	275,000	362,111	442,006	514,270
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	347,111	427,006	499,270	563,473
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 ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	362,111	442,006	514,270	578,473

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,101,909	2,287,000	2,343,000	2,397,000
2000 Local Nontax Support	43,368	44,360	45,392	46,424
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	211,263	141,823	141,824	141,824
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,356,540	2,473,183	2,530,216	2,585,248
EXPENDITURES				
Matured Bond Expenditures	1,032,316	1,052,962	1,074,021	1,095,501
Interest on Bonds	1,374,529	1,400,439	1,428,448	1,457,016
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	2,416,845	2,463,401	2,512,469	2,562,517
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-60,304	9,782	17,747	22,731
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,100,000	1,039,695	1,049,477	1,067,224
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	1,100,000	1,039,695	1,049,477	1,067,224
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	1,039,695	1,049,477	1,067,224	1,089,955
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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,039,695	1,049,477	1,067,224	1,089,955

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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	8,045,000	200	200	200
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	8,045,000	200	200	200
EXPENDITURES				
10 Sites	1,350,000	0	0	0
20 Buildings	7,610,000	0	0	0
30 Equipment	0	0	0	0
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	8,960,000	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	140,000	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)	-1,055,000	200	200	200
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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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	0	0	0	0
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	1,105,000	50,000	50,200	50,400
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,105,000	50,000	50,200	50,400
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	0	0	0	0
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	50,000	50,200	50,400	50,600
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	50,000	50,200	50,400	50,600

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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	1,537	1,550	1,575	1,600
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	158,227	211,625	208,950	266,730
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	607,500	0	0	0
9300 Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
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	767,264	213,175	210,525	268,330
EXPENDITURES				
33 Transportation Equipment Purchases	607,500	0	0	0
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	607,500	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	211,263	141,823	141,824	141,824
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)	-51,499	71,352	68,701	126,506
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	146,500	95,001	166,353	235,054
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	146,500	95,001	166,353	235,054
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	95,001	166,353	235,054	361,560

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	95,001	166,353	235,054	361,560

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.

3/ 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 out resources to the DSF.

Comments:

GF assumption is 3% revenue and 4% expenditure increases in most areas and assumes passing a replacement levy. ASB assumption is 2% revenue and 3% expenditure increase. Other funds are budgeted based on projected/scheduled activity. We do not expect to spend the entire CPF balance in 23-24; however, this budget assumes we do other than the \$50,000 ending fund balance.