

Skykomish School District No.404

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	1.00	1.00	2.00	1.00
2. Grade 1	1.00	1.00	1.00	2.00
3. Grade 2	1.00	1.00	2.00	2.00
4. Grade 3	2.00	1.00	1.00	3.00
5. Grade 4	3.00	3.00	2.00	1.00
6. Grade 5	4.00	3.00	3.00	2.00
7. Grade 6	3.00	2.00	3.00	3.00
8. Grade 7	0.00	4.00	2.00	4.00
9. Grade 8	5.00	0.00	4.00	2.00
10. Grade 9	2.00	3.00	0.00	4.00
11. Grade 10	3.00	3.00	3.00	0.00
12. Grade 11 (excluding Running Start)	3.00	3.00	3.00	3.00
13. Grade 12 (excluding Running Start)	0.00	0.00	3.00	3.00
14. SUBTOTAL	28.00	25.00	29.00	30.00
15. Running Start	1.00	1.00	1.00	1.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	29.00	26.00	30.00	31.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	12.000	12.000	11.000	11.000
2. General Fund FTE Classified Employees /4	6.023	6.023	5.023	5.023

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	51,045	145,215	147,923	150,684
2000 Local Nontax Support	25,600	26,112	26,634	27,166
3000 State, General Purpose	2,215,852	2,207,572	2,311,723	2,296,757
4000 State, Special Purpose	138,335	137,100	139,842	142,638
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	107,834	32,451	33,100	33,762
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	158,663	161,836	165,072	168,374
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,697,329	2,710,286	2,824,294	2,819,381
EXPENDITURES				
00 Regular Instruction	1,463,105	1,537,055	1,583,167	1,630,662
10 Federal Special Purpose Funding	76,634	0	0	0
20 Special Education Instruction	228,250	228,250	235,097	235,097
30 Vocational Education Instruction	600	600	600	600
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	33,501	33,000	34,000	35,000
70 Other Instructional Programs	34,412	35,000	36,000	37,000
80 Community Services	110,000	110,000	110,000	110,000
90 Support Services	734,810	742,154	745,000	740,500
B. TOTAL EXPENDITURES	2,681,312	2,686,059	2,743,864	2,788,859
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	16,020	16,020	16,020	16,020
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)	-2	8,207	64,410	14,502
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	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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	0	0	0	0
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	500,000	500,000	500,000	500,000
G.L.872 Committed to Economic Stabilization	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	515,948	515,945	524,152	588,562
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,015,948	1,015,945	1,024,152	1,088,562
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	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	0	0	0	0
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	500,000	500,000	500,000	500,000
G.L.872 Committed to Economic Stabilization	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

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	515,945	548,548	612,958	627,460
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,015,945	1,024,152	1,088,562	1,103,064

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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	4,000	4,000	4,000	4,000
200 Athletics	70	100	100	100
300 Classes	1,650	2,650	2,650	2,650
400 Clubs	3,166	3,166	3,166	3,166
600 Private Moneys	350	350	350	350
A. TOTAL REVENUES	9,236	10,266	10,266	10,266
EXPENDITURES				
100 General Student Body	4,000	4,000	4,000	4,000
200 Athletics	0	100	100	100
300 Classes	1,720	2,650	2,650	650
400 Clubs	3,166	3,166	3,166	3,166
600 Private Moneys	350	350	350	350
B. TOTAL EXPENDITURES	9,236	10,266	10,266	8,266
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	0	0	0	2,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	18,579	18,579	18,579	18,579
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	18,579	18,579	18,579	18,579
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	18,579	18,579	18,579	18,579
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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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/	18,579	18,579	18,579	20,579

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	16,020	16,020	16,020	16,020
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	16,020	16,020	16,020	16,020
EXPENDITURES				
Matured Bond Expenditures	14,547	14,926	15,315	15,709
Interest on Bonds	1,473	1,094	705	306
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	16,020	16,020	16,020	16,015
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)	0	0	0	5
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2	2	2	2
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	2	2	2	2
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	2	2	2	2
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)	2	2	2	7

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	73,982	75,000	75,000	75,000
2000 Local Nontax Support	0	0	0	0
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	73,982	75,000	75,000	75,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	0	0	0	0
30 Equipment	73,845	75,000	73,000	73,000
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	73,845	75,000	73,000	73,000
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)	137	0	2,000	2,000
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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	66,985	67,122	67,122	69,122
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	66,985	67,122	67,122	69,122
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	67,122	67,122	67,122	67,122
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	67,122	67,122	69,122	71,122

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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	200	250	200	200
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	15,623	14,400	14,000	13,500
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	0	0	0	0
9300 Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	15,823	14,650	14,200	13,700
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	5,623	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	10,000	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	15,623	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
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)	200	14,650	14,200	13,700
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	37,983	38,183	52,833	67,033
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	37,983	38,183	52,833	67,033
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	38,183	38,183	52,833	67,033
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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/	38,183	52,833	67,033	80,733

1/ Includes interest portion of purchase contracts.

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