

Hockinson School District No.098

F-195F

ENROLLMENT AND STAFF COUNTS

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	159.00	160.00	160.00	160.00
2. Grade 1	119.00	160.00	161.00	161.00
3. Grade 2	112.00	120.00	161.00	162.00
4. Grade 3	137.00	113.00	121.00	162.00
5. Grade 4	129.00	138.00	114.00	122.00
6. Grade 5	143.00	130.00	139.00	115.00
7. Grade 6	141.00	144.00	131.00	140.00
8. Grade 7	154.00	142.00	145.00	132.00
9. Grade 8	169.00	155.00	143.00	146.00
10. Grade 9	163.00	170.00	156.00	144.00
11. Grade 10	168.00	164.00	171.00	157.00
12. Grade 11 (excluding Running Start)	138.00	169.00	165.00	172.00
13. Grade 12 (excluding Running Start)	101.00	139.00	170.00	166.00
14. SUBTOTAL	1,833.00	1,904.00	1,937.00	1,939.00
15. Running Start	85.00	85.00	85.00	85.00
16. Dropout Reengagement Enrollment	2.00	2.00	2.00	2.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	1,920.00	1,991.00	2,024.00	2,026.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	124.610	124.610	124.610	124.610
2. General Fund FTE Classified Employees /4	59.783	59.783	59.783	59.783

Hockinson School District No.098

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,918,925	3,174,220	3,317,431	3,467,802
2000 Local Nontax Support	515,600	525,000	550,000	575,000
3000 State, General Purpose	17,692,975	18,374,974	19,081,382	19,527,130
4000 State, Special Purpose	4,187,660	4,230,374	4,273,523	4,317,113
5000 Federal, General Purpose	60,000	0	0	0
6000 Federal, Special Purpose	2,157,595	1,430,034	1,444,620	1,459,335
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	27,532,755	27,734,602	28,666,956	29,346,380
EXPENDITURES				
00 Regular Instruction	15,636,168	15,795,656	16,119,531	16,283,950
10 Federal Special Purpose Funding	707,947	193,947	195,925	197,923
20 Special Education Instruction	3,302,458	3,336,143	3,404,546	3,439,273
30 Vocational Education Instruction	538,064	543,552	554,696	560,354
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,447,244	1,462,005	1,491,982	1,507,200
70 Other Instructional Programs	50,506	51,021	51,541	52,067
80 Community Services	216,001	218,024	220,049	222,678
90 Support Services	6,108,614	6,052,224	6,297,450	6,361,684
B. TOTAL EXPENDITURES	28,007,002	27,652,572	28,335,720	28,625,129
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)	-474,247	82,030	331,236	721,251
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

Hockinson School District No.098

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
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	225,000	225,000	225,000	225,000
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.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	1,260,045	1,260,045	1,260,045	1,260,045
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,304,955	1,830,708	1,912,738	2,243,974
F. TOTAL BEGINNING FUND BALANCE	3,790,000	3,315,753	3,397,783	3,729,019
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	225,000	225,000	225,000	225,000
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.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0

Hockinson School District No.098

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.888 Assigned to Other Purposes	1,056,579	1,260,045	1,260,045	1,260,045
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,034,174	1,912,738	2,243,974	2,965,225
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,315,753	3,397,783	3,729,019	4,450,270

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.

Hockinson School District No.098

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100 General Student Body	81,000	81,000	81,000	81,000
200 Athletics	110,285	116,588	116,588	116,588
300 Classes	1,000	1,000	1,000	1,000
400 Clubs	48,845	53,985	53,985	53,985
600 Private Moneys	67,200	67,200	67,200	67,200
A. TOTAL REVENUES	308,330	319,773	319,773	319,773
EXPENDITURES				
100 General Student Body	62,850	62,850	62,850	62,850
200 Athletics	134,738	134,738	134,738	134,738
300 Classes	1,000	1,000	1,000	1,000
400 Clubs	53,985	53,985	53,985	53,985
600 Private Moneys	67,300	67,200	67,200	67,200
B. TOTAL EXPENDITURES	319,873	319,773	319,773	319,773
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-11,543	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	130,000	118,457	118,457	118,457
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	130,000	118,457	118,457	118,457
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	118,457	118,457	118,457	118,457
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Hockinson School District No.098

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	118,457	118,457	118,457	118,457

Hockinson School District No.098

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,406,863	3,475,000	3,544,500	3,615,390
2000 Local Nontax Support	14,342	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,421,205	3,475,000	3,544,500	3,615,390
EXPENDITURES				
Matured Bond Expenditures	2,015,000	2,210,000	2,425,000	2,645,000
Interest on Bonds	1,269,725	1,164,100	1,048,225	921,475
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	3,294,725	3,384,100	3,483,225	3,576,475
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	30,000	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)	96,480	90,900	61,275	38,915
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,570,623	1,667,103	1,758,003	1,819,278
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	1,570,623	1,667,103	1,758,003	1,819,278
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Hockinson School District No.098

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	1,667,103	1,786,003	1,875,278	1,942,193
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)	1,667,103	1,758,003	1,819,278	1,858,193

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

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Hockinson School District No.098

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	508,000	508,000	508,000	508,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	500,000	500,000	500,000	500,000
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	30,000	30,000	30,000	30,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,038,000	1,038,000	1,038,000	1,038,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	1,725,000	530,000	530,000	530,000
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	1,725,000	530,000	530,000	530,000
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)	-687,000	508,000	508,000	508,000
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

Hockinson School District No.098

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
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.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	7,000	7,000	7,000	7,000
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	1,700,000	508,000	1,016,000	1,524,000
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	85,000	590,000	590,000	590,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,792,000	1,105,000	1,613,000	2,121,000
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	7,000	7,000	7,000	7,000
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	975,000	501,000	501,000	501,000
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	123,000	0	0	0

Hockinson School District No.098

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,105,000	1,613,000	2,121,000	2,629,000

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

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Hockinson School District No.098

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	0	0	0	0
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	0	0	0	0
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

Hockinson School District No.098

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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	0	0	0	0
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	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	0	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)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	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.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	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0

Hockinson School District No.098

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 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/	0	0	0	0

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:

Projected levy revenues at the \$1.50 rate for the next 3 years.