



**CHEWELAH SCHOOL DISTRICT NO. 36
STEVENS COUNTY, WASHINGTON**

NOTICE OF SPECIAL MEETING

NOTICE is hereby given that the Board of Directors of Chewelah School District No. 36, Stevens County, Washington will hold a Special Meeting/Budget Hearing on July 19, 2023, at 6:00 PM at the District Office at 210 N. Park St. The meeting is called for the purpose of considering and acting upon the following agenda items:

1. Call meeting to order
2. Flag salute
3. Modifications to the agenda
4. Approval of the agenda
5. Review of the 2023-24 budget
6. Review of Materials, Supplies, and Operating Costs (MSOC) Disclosure
7. Adjourn

**CHEWELAH SCHOOL DISTRICT NO. 36
STEVENS COUNTY, WASHINGTON**
/s/ Jason Perrins
Secretary to the Board of Directors

Persons with disabilities who would like to request assistance, services, or accommodations to attend school district functions are asked to call 509-685-6800, extension 1002.

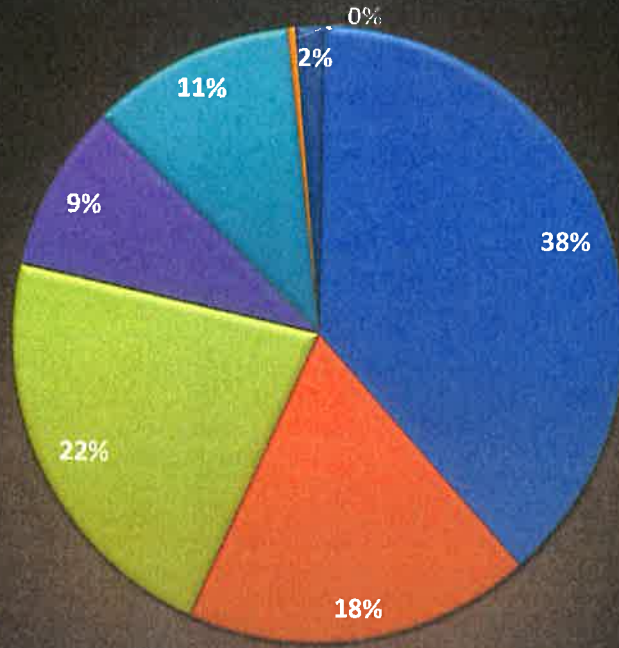
Join meeting remotely via Zoom at <https://us02web.zoom.us/j/89784222457>



CHEWELAH
SCHOOL DISTRICT 36

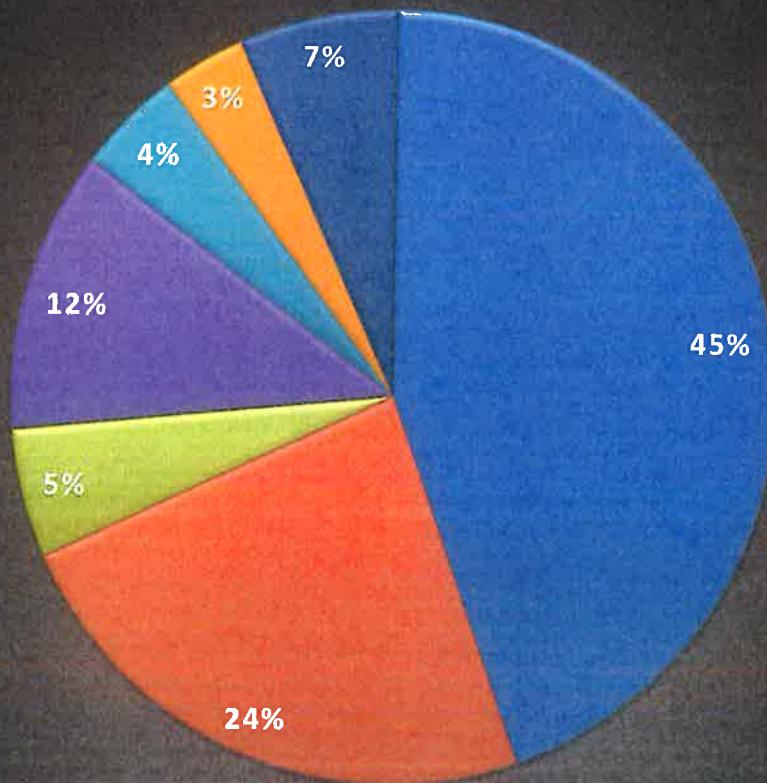
F195 Budget
Fiscal Year 2023-2024

2023-2024 Budget Recap by Object



- CERTIFICATED SALARIES
- BENEFITS
- PURCHASED SERVICES
- CAPITAL OUTLAY
- CLASSIFIED SALARIES
- SUPPLIES/MATERIALS
- TRAVEL

2023-2024 Budget Recap by Program



- Regular Instruction
- Federal ESSER
- Other Federal Programs
- Other State & Local Programs
- Districtwide Support Services
- Special Education Instruction
- Vocational Education

**Chewelah School District #36
2023-24 Materials, Supplies and Operating Costs (MSOC) Disclosure**

Combined 1191 MSOC from F-203

Regular Instruction (MSOC A) + Small Schools (G.3.)	\$ 814,409
Grades 7-8 CTE Exploratory (MSOC B)	\$ 8,623
Grades 9-12 CTE Exploratory & Preparatory (MSOC C & D)	\$ 77,608
Grades 9-12 Additional (MSOC J)	\$ 38,444
* Total MSOC Allocation	\$ 939,084

**** Objects of Expenditure from F-195**

	Totals	Program 01	Program 02/03	Program 31/34	Program 97
Object 5 - Materials & Supplies	\$ 399,229	\$ 230,305	\$ 48,205	\$ 579	\$ 120,140
Object 7 - Purchased Services	\$ 930,481	\$ 288,049	\$ 5,873	\$ -	\$ 636,559
Object 8 - Travel	\$ 42,550	\$ 36,350	\$ 700	\$ -	\$ 5,500
Object 9 - Capital Outlay	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
* Total Budgeted 5-9 Expenditures	\$ 1,532,260				

*** Difference** **\$ (593,176)**

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:

(ii) For the 2020-21 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)

Chewelah School District No.036

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	14,328,052	329,575	1,000	1,278,510	248,791
Total Appropriation (Expenditures)	14,699,296	316,300	0	1,576,833	580,791
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-371,243	13,275	1,000	-298,322	-332,000
Beginning Total Fund Balance	2,000,000	65,000	24,000	298,323	332,000
Ending Total Fund Balance	1,628,757	78,275	25,000	1	0
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	1,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	1,000,000	XXXXX	0	425,511	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Chewelah School District No.036

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	768.56		763.00		758.00	
FTE Certificated Employees	60.133		58.410		60.635	
FTE Classified Employees	41.099		41.943		40.239	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	12,778,728		14,132,097		14,328,052	
Total Expenditures	12,435,963		14,486,599		14,699,296	
Total Beginning Fund Balance	1,804,642		1,900,000		2,000,000	
Total Ending Fund Balance	2,147,402		1,545,499		1,628,757	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	5,598,913	45.02	6,288,961	43.41	6,545,621	44.53
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	791,294	5.38
Special Education Instruction	1,340,642	10.78	1,531,328	10.57	1,740,027	11.84
Vocational Instruction	603,732	4.85	625,230	4.32	509,231	3.46
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,008,515	8.11	1,629,215	11.25	1,596,163	10.86
Other Instructional Programs	39,729	0.32	22,553	0.16	37,084	0.25
Community Services	2,532	0.02	16,000	0.11	12,000	0.08
Support Services	2,593,951	20.86	2,822,288	19.48	3,467,876	23.59
Total - Program Groups	12,435,968	100.00	14,486,599	100.00	14,699,296	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	6,910,366	55.57	8,337,071	57.55	7,908,435	53.80
Teaching Support	1,759,924	14.15	2,146,844	14.82	2,201,262	14.98
Other Supportive Activities	2,058,405	16.55	2,203,217	15.21	2,682,474	18.25
Building Administration	767,399	6.17	832,389	5.75	834,924	5.68
Central Administration	883,760	7.11	967,078	6.68	1,072,201	7.29
Total - Activity Groups	12,435,968	100.00	14,486,599	100.00	14,699,296	100.00

Chewelah School District No.036

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,083,569	40.88	5,424,992	37.45	5,632,105	38.32
Classified Salaries	2,204,536	17.73	2,576,304	17.78	2,693,537	18.32
Employee Benefits and Payroll Taxes	2,960,910	23.81	3,370,774	23.27	3,208,406	21.83
Supplies, Instructional Resources and Noncapitalized Items	1,032,653	8.30	1,680,554	11.60	1,292,393	8.79
Purchased Services	1,040,346	8.37	1,324,460	9.14	1,600,943	10.89
Travel	40,944	0.33	34,515	0.24	58,483	0.40
Capital Outlay	73,010	0.59	75,000	0.52	213,429	1.45
Total - Objects	12,435,968	100.00	14,486,599	100.00	14,699,296	100.00

Chewelah School District No.036

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	56.20	45.00	32.00
2. Grade 1	31.90	47.00	38.00
3. Grade 2	44.80	32.00	56.00
4. Grade 3	52.30	44.00	31.00
5. Grade 4	37.70	53.00	51.00
6. Grade 5	51.20	36.00	48.00
7. Grade 6	46.90	49.00	46.00
8. Grade 7	37.90	51.00	57.00
9. Grade 8	47.53	39.00	48.00
10. Grade 9	63.89	57.00	47.00
11. Grade 10	50.33	64.00	60.00
12. Grade 11 (excluding Running Start)	44.31	47.00	50.00
13. Grade 12 (excluding Running Start)	41.50	42.00	35.00
14. SUBTOTAL	606.46	606.00	599.00
15. Running Start	22.20	22.00	26.00
16. Dropout Reengagement Enrollment	15.20	15.00	18.00
17. ALE Enrollment	124.70	120.00	115.00
18. TOTAL K-12	768.56	763.00	758.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	60.13	58.41	60.635
2. General Fund FTE Classified Employees /4	41.10	41.94	40.239

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Chewelah School District No.036

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,013,443	999,999	999,999
2000 Local Nontax Support	72,968	74,406	121,423
3000 State, General Purpose	7,018,100	7,388,261	7,561,657
4000 State, Special Purpose	2,087,760	2,518,963	2,866,408
5000 Federal, General Purpose	21,295	22,000	20,500
6000 Federal, Special Purpose	2,542,259	3,108,468	2,648,065
7000 Revenues from Other School Districts	22,903	20,000	30,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	80,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,778,728	14,132,097	14,328,052
EXPENDITURES			
00 Regular Instruction	5,598,918	6,288,961	6,545,621
10 Federal Special Purpose Funding	1,247,949	1,551,024	791,294
20 Special Education Instruction	1,340,642	1,531,328	1,740,027
30 Vocational Education Instruction	603,732	625,230	509,231
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,008,515	1,629,215	1,596,163
70 Other Instructional Programs	39,729	22,553	37,084
80 Community Services	2,532	16,000	12,000
90 Support Services	2,593,951	2,822,288	3,467,876
B. TOTAL EXPENDITURES	12,435,968	14,486,599	14,699,296
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	342,760	-354,501	-371,243
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	33,975	22,000	44,800
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Chewelah School District No.036

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	174,100	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	400,000	500,000
G.L.890 Unassigned Fund Balance	1,596,568	1,478,000	1,455,200
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,804,642	1,900,000	2,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	58,316	22,000	44,800
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	166,908	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	500,000	400,000	500,000
G.L.890 Unassigned Fund Balance	1,422,178	1,123,499	1,083,957

Chewelah School District No.036

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,147,402	1,545,499	1,628,757

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 DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	987,525	974,091	976,489
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	25,917	25,908	23,510
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,013,443	999,999	999,999
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	2,151	5,600	5,600
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	20	200	200
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	959	2,300	2,300
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	4,000	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	2,377	2,200	2,200
2300 Investment Earnings	8,331	3,000	60,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	899	5,500	6,500
2600 Fines and Damages	462	4,200	4,200
2700 Rentals and Leases	500	1,500	1,500
2800 Insurance Recoveries	6,600	0	5,000
2900 Local Support Nontax, Unassigned	7,523	25,906	23,923
2910 E-Rate	43,147	20,000	10,000
2958 Local School Food Services-non NSLP	0	0	0

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	72,968	74,406	121,423
STATE, GENERAL PURPOSE			
3100 Apportionment	6,622,254	7,004,441	7,068,006
3121 Special Education--General Apportionment	202,660	207,724	241,005
3300 Local Effort Assistance	193,186	176,096	252,646
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	7,018,100	7,388,261	7,561,657
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	948,263	995,412	1,220,900
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	311,702	526,039	548,869
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	180,465	377,105	379,479
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,730	0	0
4174 Highly Capable	21,621	22,759	22,649
4188 Childcare	0	0	0
4198 School Food Services	6,002	3,000	56,000
4199 Transportation--Operations	567,089	569,249	608,011
4300 Other State Agencies, Unassigned	45,584	19,899	25,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	5,304	5,500	5,500
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,087,760	2,518,963	2,866,408

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	21,295	22,000	20,500
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	21,295	22,000	20,500
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	181,240
6111 Federal Special Purpose--SLFRF	172,427	98,605	0
6112 Federal Special Purpose--ESSER II	710,727	180,000	10,000
6113 Federal Special Purpose--ESSER III	18,206	1,493,450	850,000
6114 Federal Special Purpose ESSER III Learning Loss	440,930	105,000	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	72,507	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	26,037	13,500	0
6124 Special Education--Supplemental	178,584	190,516	327,281
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	13,885	14,000	16,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	451,025	522,876	508,341
6152 School Improve, Fed Other Title Grants under ESEA, Fed	108,547	188,521	178,443
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	18,926	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	3,162	12,000	12,000
6198 School Food Services	286,316	250,000	489,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	35,760
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

2023-2024

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	15,222	15,000	15,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6333 Secondary Vocational Education	0	0	0
6343 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	25,758	25,000	25,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,542,259	3,108,468	2,648,065

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	5,000
7301 Nonhigh Participation	22,903	20,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	22,903	20,000	30,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	80,000
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	80,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,778,728	14,132,097	14,328,052

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	4,795,944	5,406,147	5,419,093
02 Alternative Learning Experience	744,002	784,723	824,896
03 Basic Education - Dropout Reengagement	58,972	98,091	120,392
09 Transition to Kindergarten	XXXXX	XXXXX	181,240
00 TOTAL REGULAR INSTRUCTION	6,598,918	6,288,961	6,545,621
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	172,427	98,605	0
12 Federal Special Purpose - ESSER II	615,527	149,658	9,592
13 Federal Special Purpose - ESSER III	2,125	1,187,694	745,942
14 Federal Special Purpose ESSER III Learning Loss	386,950	115,067	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	70,920	0	35,760
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,247,949	1,551,024	791,294
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,141,478	1,331,120	1,421,197
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	25,343	13,169	0
24 Special Education, Supplemental, Federal	173,822	187,039	318,830
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	1,340,642	1,531,328	1,740,027
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	489,005	517,227	433,603
34 Middle School Career and Technical Education, State	101,208	94,347	60,280
38 Vocational, Federal	13,519	13,656	15,348
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	603,732	625,230	509,231
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	438,996	510,023	487,617
52 Other Title Grants under ESEA-Federal	105,654	183,887	171,170
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	286,254	534,566	569,469
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	176,097	400,739	367,907
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	1,514	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,008,515	1,629,215	1,596,163
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	20,804	22,553	37,084
76 Targeted Assistance	18,926	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	39,729	22,553	37,084
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	2,532	16,000	12,000
80 TOTAL COMMUNITY SERVICES	2,532	16,000	12,000
SUPPORT SERVICES			
97 District-wide Support	1,632,672	1,773,598	2,139,427
98 School Food Services	310,277	356,096	567,379
99 Pupil Transportation	651,002	692,594	761,070
90 TOTAL SUPPORT SERVICES	2,593,951	2,822,288	3,467,876
TOTAL PROGRAM EXPENDITURES	12,435,968	14,486,599	14,699,296

Chewelah School District No.036
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	5,419,093	37,000		2,888,366	716,575	1,222,448	230,305	288,049	36,350	0
02 ALE	824,896	0		505,071	70,336	198,084	48,205	3,000	200	0
03 Basic Education - Dropout Reengagement	120,392	0		83,082	0	28,155	5,782	2,873	500	0
09 Transition to Kindergarten	181,240	0		75,946	20,538	45,195	39,561	0	0	0
TOTAL REGULAR INSTRUCTION	6,545,621	37,000		3,552,465	807,449	1,493,882	323,853	293,922	37,050	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	9,592	0		0	0	0	9,592	0	0	0
13 Federal Special Purpose - ESSER III	745,942	0		278,256	124,692	127,610	56,736	158,648	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	35,760	0		0	0	0	35,760	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	791,294	0		278,256	124,692	127,610	102,088	158,648	0	0
21 Sp Ed, Sup, St	1,421,197	0		548,925	334,560	407,212	5,000	125,000	500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	318,830	0		148,695	0	49,556	579	120,000	0	0

Chewelah School District No.036

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,740,027	0		697,620	334,560	456,768	5,579	245,000	500	0
31 Voc, Basic, St	433,603	0		320,698	6,817	106,088	0	0	0	0
34 MidSchCar/Tec	60,280	0		47,023	0	13,257	0	0	0	0
38 Voc, Fed	15,348	0		0	0	0	15,348	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	509,231	0		367,721	6,817	119,345	15,348	0	0	0
45 Skill Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	487,617	0		209,947	89,794	130,114	33,084	24,678	0	0
52 Other Title Grants under ESEA-Federal	171,170	20,000	0	24,431	0	7,111	85,384	21,144	13,100	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	569,469	0		244,414	98,251	155,778	61,205	9,821	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Chewelah School District No.036

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	367,907	0		72,501	0	20,090	102,262	171,321	1,733	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	0	0		0	0	0	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL	1,596,163	20,000	0	551,293	188,045	313,093	281,935	226,964	14,833	0
COMPENSATORY EDUCATION INSTRUCTION										
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	37,084	0		27,286	0	9,798	0	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	37,084	0		27,286	0	9,798	0	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Chewelah School District No.036

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	12,000	12,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	12,000	12,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	2,139,427	0	0	157,464	713,024	346,740	120,140	636,559	5,500	160,000
98 Schl Food Serv	567,379	0	-12,000	0	145,008	86,342	291,250	2,750	600	53,429
99 Pupil Transp	761,070	0	-57,000	0	373,942	254,828	152,200	37,100	0	0
TOTAL SUPPORT SERVICES	3,467,876	0	-69,000	157,464	1,231,974	687,910	563,590	676,409	6,100	213,429
OBJECT TOTALS	14,699,296	69,000	-69,000	5,632,105	2,693,537	3,208,406	1,292,393	1,600,943	58,483	213,429

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
(0) Debit Transfers	120,260	XXXXX	69,000	XXXXX	69,000	XXXXX
(1) Credit Transfers	-120,260	XXXXX	-69,000	XXXXX	-69,000	XXXXX
(2) Certificated Salaries	5,083,569	40.88	5,424,992	37.45	5,632,105	38.32
(3) Classified Salaries	2,204,536	17.73	2,576,304	17.78	2,693,537	18.32
(4) Employee Benefits and Payroll Taxes	2,960,910	23.81	3,370,774	23.27	3,208,406	21.83
(5) Supplies and Materials	1,032,653	8.30	1,680,554	11.60	1,292,393	8.79
(7) Purchased Services	1,040,346	8.37	1,324,460	9.14	1,600,943	10.89
(8) Travel	40,944	0.33	34,515	0.24	58,483	0.40
(9) Capital Outlay	73,010	0.59	75,000	0.52	213,429	1.45
TOTAL EXPENDITURES	12,435,968	100.00	14,486,599	100.00	14,699,296	100.00

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	6,569,076	52.82	7,903,677	54.56	7,326,329	49.84
28 Extracur	341,290	2.74	433,394	2.99	582,106	3.96
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	6,910,366	55.57	8,337,071	57.55	7,908,435	53.80
TEACHING SUPPORT						
22 Lrn Resrc	57,779	0.46	58,457	0.40	62,664	0.43
24 Guid/Coun	441,970	3.55	410,383	2.83	534,710	3.64
25 Pupil M/S	39,446	0.32	42,121	0.29	26,628	0.18
26 Health	520,739	4.19	479,520	3.31	544,236	3.70
31 InstProDev	130,356	1.05	531,882	3.67	476,507	3.24
32 Inst Tech	465,203	3.74	304,797	2.10	316,788	2.16
33 Curriculum	104,430	0.84	241,090	1.66	159,624	1.09
34 Prof Lrng St	56,114	0.45	78,594	0.54	80,105	0.54
TOTAL TEACHING SUPPORT	1,759,924	14.15	2,146,844	14.82	2,201,262	14.98
OTHER SUPPORT ACTIVITIES						
42 Food	116,917	0.94	149,000	1.03	210,000	1.43
44 Operation	190,523	1.53	199,856	1.38	356,133	2.42
49 Transfers	-2,532	-0.02	-12,000	-0.08	-12,000	-0.08
52 Operation	444,619	3.58	479,583	3.31	520,902	3.54
53 Maintnce	167,161	1.34	195,075	1.35	213,417	1.45
56 Insurance	22,374	0.18	26,000	0.18	28,000	0.19
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-36,277	-0.29	-57,000	-0.39	-57,000	-0.39
62 Grnd Mnt	102,236	0.82	98,204	0.68	136,428	0.93
63 Oper Bldg	322,491	2.59	366,625	2.53	379,673	2.58
64 Maintnce	336,869	2.71	315,774	2.18	341,362	2.32
65 Utilities	237,107	1.91	243,900	1.68	284,000	1.93
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	98,238	0.79	122,000	0.84	150,000	1.02
72 Info Sys	41,515	0.33	45,000	0.31	47,000	0.32
73 Printing	0	0.00	0	0.00	0	0.00

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	6,721	0.05	11,400	0.08	8,900	0.06
83 Interest	1,914	0.02	0	0.00	2,650	0.02
84 Principal	13,260	0.11	7,800	0.05	21,009	0.14
85 Debt Expn	-7,260	-0.06	0	0.00	40,000	0.27
91 Publ Actv	2,532	0.02	12,000	0.08	12,000	0.08
TOTAL OTHER SUPPORT ACTIVITIES	2,058,405	16.55	2,203,217	15.21	2,682,474	18.25
UNIT ADMINISTRATION						
23 Princ Off	767,399	6.17	832,389	5.75	834,924	5.68
TOTAL UNIT ADMINISTRATION	767,399	6.17	832,389	5.75	834,924	5.68
CENTRAL ADMINISTRATION						
11 Bd of Dir	56,984	0.46	74,000	0.51	88,500	0.60
12 Supt Off	252,835	2.03	241,175	1.66	263,712	1.79
13 Busns Off	277,707	2.23	278,209	1.92	293,114	1.99
14 HR	38,733	0.31	27,117	0.19	29,907	0.20
15 Pblc Rltn	5,241	0.05	12,500	0.09	7,500	0.05
21 Supv Inst	167,330	1.35	254,724	1.76	296,524	2.02
41 Supervisn	19,432	0.16	19,240	0.13	13,246	0.09
51 Supervisn	33,007	0.31	31,614	0.22	34,026	0.23
61 Supv Bldg	25,492	0.21	28,499	0.20	45,672	0.31
TOTAL CENTRAL ADMINISTRATION	883,760	7.11	967,078	6.68	1,072,201	7.29
TOTAL EXPENDITURES	12,435,968	100.00	14,486,599	100.00	14,699,296	100.00

Chewelah School District No.036

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	1,000,000	23,510	976,490	36.00	351,536
Spring 2024	1,000,000	23,510	976,490	64.00	624,954
1100 TOTAL LOCAL TAXES:					976,489

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	16,757,262	1.403	23,510	0.00	XXXXX
Spring 2024	16,757,262	1.403	23,510	100.00	23,510
1500 TIMBER EXCISE TAXES:					23,510

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

2023-2024

Chewelah School District No.036

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Chewelah School District No.036
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	23,301	58,200	73,700
200 Athletics	59,715	126,500	166,500
300 Classes	0	21,500	13,500
400 Clubs	14,538	50,950	66,775
600 Private Moneys	5,911	11,600	9,100
A. TOTAL REVENUES	103,465	268,750	329,575
EXPENDITURES			
100 General Student Body	23,433	53,500	75,500
200 Athletics	55,797	101,500	146,500
300 Classes	160	21,500	13,500
400 Clubs	14,417	52,150	68,700
600 Private Moneys	6,472	13,600	12,100
B. TOTAL EXPENDITURES	100,280	242,250	316,300
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	3,185	26,500	13,275
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	78,856	95,000	65,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	78,856	95,000	65,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	82,041	121,500	78,275
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Chewelah School District No.036

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	82,041	121,500	78,275

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

**Chewelah School District No.036
SUMMARY OF DEBT SERVICE FUND BUDGET**

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	123	250	1,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	123	250	1,000
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	123	250	1,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	22,800	23,000	24,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	22,800	23,000	24,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	22,923	23,250	25,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Chewelah School District No.036
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	22,923	23,250	25,000

Chewelah School District No.036

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	123	250	1,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	123	250	1,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Chewelah School District No.036

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	123	250	1,000

Chewelah School District No.036

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0	0	36.00	0
Spring 2024	0	0	0	64.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0.000	0	0.00	XXXXX
Spring 2024	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Chewelah School District No.036

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2023
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B. NONVOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2023
---------------	----	--------------------------	---

TOTAL ALL BONDS	2/
-----------------	----

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

**Chewelah School District No.036
SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	418,585	425,510	425,510
2000 Local Nontax Support	1,555	1,000	12,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	196,747	3,613,000	835,000
5000 Federal, General Purpose	5,442	5,500	6,000
6000 Federal, Special Purpose	181,769	580,000	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	804,098	4,625,010	1,278,510
EXPENDITURES			
10 Sites	120,941	561,011	345,000
20 Buildings	4,863	540,000	292,510
30 Equipment	351,854	3,953,000	914,558
40 Energy	22,108	2,500	0
50 Sales and Lease Expenditures	11,096	10,000	24,765
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	845,132	5,066,511	1,576,833
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-41,034	-441,500	-298,322
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	326,268	450,000	279,558

Chewelah School District No.036

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	15,199	10,000	18,765
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	341,468	460,000	298,323
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	376	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	290,888	13,000	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	9,169	5,500	1
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	300,434	18,500	1

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

Chewelah School District No.036**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

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.

3/ Line H must be equal to or greater than all restricted fund balances.

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	397,102	404,030	402,050
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	21,482	21,480	23,460
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	418,585	425,510	425,510
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,555	1,000	12,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,555	1,000	12,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	196,747	3,613,000	835,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	196,747	3,613,000	835,000

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	5,442	5,500	6,000
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	5,442	5,500	6,000
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	66,904	20,000	0
6113 Federal Special Purpose-ESSER III	114,865	560,000	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	181,769	580,000	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	804,098	4,625,010	1,278,510

Chewelah School District No.036

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	425,511	23,460	402,051	36.00	144,738
Spring 2024	425,511	23,460	402,051	64.00	257,313
1100 TOTAL LOCAL TAXES:					402,050

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	16,757,262	1.400	23,460	0.00	XXXXX
Spring 2024	16,757,262	1.400	23,460	100.00	23,460
1500 TIMBER EXCISE TAXES:					23,460

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Chewelah School District No.036

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2023-2024

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
ACCESS CONTROL	30,000	0	0	30,000	0	0	0	0	0
INSTRUCTIONAL TECHNOLOGY	49,558	0	0	0	49,558	0	0	0	0
SNYDER FIELD SITE IMPROVEMENTS	165,000	165,000	0	0	0	0	0	0	0
SCIENCE ROOM REMODEL	292,510	0	292,510	0	0	0	0	0	0
JHS PARKING LOT	180,000	180,000	0	0	0	0	0	0	0
SMALL SCHOOL MODERNIZATION	835,000	0	0	835,000	0	0	0	0	0
RE SALE SERVICES	24,765	0	0	0	0	0	24,765	0	0
TOTAL EXPENDITURES	1,576,833	345,000	292,510	865,000	49,558	0	24,765	0	0

Chewelah School District No.036
SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
---------------	-------------------	--------------	------------------------	--------------------	------------------------	---------------------------	------------------------	------------------------

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Chewelah School District No.036
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Chewelah School District No.036

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

2023-2024

Chewelah School District No.036

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	322	1,500	6,250
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	152,410	155,000	240,541
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	3,200	2,000	2,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Chewelah School District No.036
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	155,932	158,500	248,791
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	155,932	158,500	248,791
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	119,606	366,500	580,791
34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	119,606	366,500	580,791
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	36,325	-208,000	-332,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	171,421	208,000	332,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	171,421	208,000	332,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	207,746	0	0

Chewelah School District No.036

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L. 830 Restricted for Debt Service	0	0	0
G.L. 835 Restricted for Arbitrage Rebate	0	0	0
G.L. 850 Restricted for Uninsured Risks	0	0	0
G.L. 870 Committed to Other Purposes	0	0	0
G.L. 889 Assigned to Fund Purposes	0	0	0
G.L. 890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	207,746	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.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Chewelah School District No.036

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0	0	36.00	0
Spring 2024	0	0	0	64.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	0	0.000	0	0.00	XXXXX
Spring 2024	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Chewelah School District No.036

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

- 1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.
- 2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment
- 3/ Budget as part of 91 Principal or 92 Interest, as appropriate.
- 4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.



CHEWELAH
SCHOOL DISTRICT 36

F195F 4-Year Budget
Fiscal Year 2023-2024

Chewelah School District No.036

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	32.00	32.00	32.00	32.00
2. Grade 1	38.00	40.00	40.00	40.00
3. Grade 2	56.00	39.00	41.00	41.00
4. Grade 3	31.00	56.00	39.00	41.00
5. Grade 4	51.00	32.00	57.00	40.00
6. Grade 5	48.00	51.00	32.00	57.00
7. Grade 6	46.00	49.00	52.00	33.00
8. Grade 7	57.00	48.00	51.00	54.00
9. Grade 8	48.00	60.00	51.00	54.00
10. Grade 9	47.00	57.00	69.00	60.00
11. Grade 10	60.00	47.00	57.00	69.00
12. Grade 11 (excluding Running Start)	50.00	47.00	34.00	44.00
13. Grade 12 (excluding Running Start)	35.00	46.00	43.00	30.00
14. SUBTOTAL	599.00	604.00	598.00	595.00
15. Running Start	26.00	26.00	26.00	26.00
16. Dropout Reengagement Enrollment	18.00	18.00	18.00	18.00
17. ALE Enrollment	115.00	110.00	105.00	104.00
18. TOTAL K-12	758.00	758.00	747.00	743.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	60.635	57.210	55.540	55.040
2. General Fund FTE Classified Employees /4	40.239	38.380	37.630	37.340

Chewelah School District No.036

F-195F

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	999,999	999,999	999,999	999,999
2000 Local Nontax Support	121,423	121,423	121,423	121,423
3000 State, General Purpose	7,561,657	7,856,562	7,940,014	8,054,651
4000 State, Special Purpose	2,866,408	2,978,198	3,049,675	3,107,618
5000 Federal, General Purpose	20,500	20,500	20,500	20,500
6000 Federal, Special Purpose	2,648,065	1,788,065	1,788,065	1,788,065
7000 Revenues from Other School Districts	30,000	30,000	30,000	30,000
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	80,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,328,052	13,794,747	13,949,676	14,122,256
EXPENDITURES				
00 Regular Instruction	6,545,621	6,195,436	6,327,465	6,369,106
10 Federal Special Purpose Funding	791,294	0	0	0
20 Special Education Instruction	1,740,027	1,807,888	1,851,277	1,886,452
30 Vocational Education Instruction	509,231	529,091	541,789	552,083
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,596,163	1,658,413	1,698,215	1,730,481
70 Other Instructional Programs	37,084	38,530	39,455	40,205
80 Community Services	12,000	12,000	12,000	12,000
90 Support Services	3,467,876	3,603,123	3,689,598	3,759,700
B. TOTAL EXPENDITURES	14,699,296	13,844,481	14,159,799	14,350,027
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)	-371,243	-49,734	-210,123	-227,771
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	44,800	44,800	0	0

Chewelah School District No.036

F-195F

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 Kindergarten	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	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	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	500,000	500,000	500,000	250,000
G.L.890 Unassigned Fund Balance	1,455,200	1,083,957	1,079,023	1,118,900
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,000,000	1,628,757	1,579,023	1,368,900
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	44,800	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	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	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

Chewelah School District No.036

F-195F

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	500,000	500,000	250,000	0
G.L.890 Unassigned Fund Balance	1,083,957	1,079,023	1,118,899	1,141,129
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,628,757	1,579,023	1,368,900	1,141,129

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.

Chewelah School District No.036

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	73,700	73,700	73,700	73,700
200 Athletics	166,500	166,500	166,500	166,500
300 Classes	13,500	13,500	13,500	13,500
400 Clubs	66,775	66,775	66,775	66,775
600 Private Moneys	9,100	9,100	9,100	9,100
A. TOTAL REVENUES	329,575	329,575	329,575	329,575
EXPENDITURES				
100 General Student Body	75,500	75,500	75,500	75,500
200 Athletics	146,500	146,500	146,500	146,500
300 Classes	13,500	13,500	13,500	13,500
400 Clubs	68,700	68,700	68,700	68,700
600 Private Moneys	12,100	12,100	12,100	12,100
B. TOTAL EXPENDITURES	316,300	316,300	316,300	316,300
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	13,275	13,275	13,275	13,275
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	65,000	78,275	91,550	104,825
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	65,000	78,275	91,550	104,825
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	78,275	91,550	104,825	118,100
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Chewelah School District No.036

F-195F

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/	78,275	91,550	104,825	118,100

Chewelah School District No.036

F-195F

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	0	0	0	0
2000 Local Nontax Support	1,000	1,000	1,000	1,000
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	1,000	1,000	1,000	1,000
EXPENDITURES				
Matured Bond Expenditures	0	0	0	0
Interest on Bonds	0	0	0	0
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	0	0	0	0
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)	1,000	1,000	1,000	1,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	24,000	25,000	26,000	27,000
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	24,000	25,000	26,000	27,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Chewelah School District No.036

F-195F

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	25,000	26,000	27,000	28,000
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)	25,000	26,000	27,000	28,000

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 DS4 for detail of estimated outstanding nonvoted bond detail information.

Chewelah School District No.036

F-195F

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	425,510	148,929	0	0
2000 Local Nontax Support	12,000	6,000	0	0
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	835,000	50,000	0	0
5000 Federal, General Purpose	6,000	3,000	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	1,278,510	207,929	0	0
EXPENDITURES				
10 Sites	345,000	100,000	0	0
20 Buildings	292,510	101,929	0	0
30 Equipment	914,558	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	24,765	6,000	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	1,576,833	207,929	0	0
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)	-298,322	0	0	0
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

Chewelah School District No.036

F-195F

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	279,558	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	18,765	1	1	1
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	298,323	1	1	1
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	1	1	1	0
G.L.890 Unassigned Fund Balance	0	0	0	0

Chewelah School District No.036

F-195F

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/	1	1	1	1

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.

Chewelah School District No.036

F-195F

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	6,250	6,250	6,250	6,250
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	240,541	240,541	240,541	240,541
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	2,000	2,000	2,000	2,000

Chewelah School District No.036

F-195F

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	248,791	248,791	248,791	248,791
EXPENDITURES				
33 Transportation Equipment Purchases	580,791	248,791	248,791	248,791
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	580,791	248,791	248,791	248,791
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)	-332,000	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	332,000	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	332,000	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

Chewelah School District No.036

F-195F

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/	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.