



**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 17, 2024, 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 2023-2024 Capital Projects Fund (CFP) budget extension (yellow)
6. Review of the 2024-2025 draft budget
 - A. 2024-2025 fiscal year budget (green)
 - B. 2024-2025 4-year budget (gray)
7. Review of the Materials, Supplies, and Operating Costs (MSOC) Disclosure
8. 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/84979998591>

Chewelah School District #36, 210 N. Park Street, P.O. Box 47, Chewelah, Washington 99109, www.chewelah.k12.wa.us
Telephone: (509) 685-6800 ext. 1001, FAX (509) 935-8605, E-mail: jperrins@chewelahk12.us



**F200 CPF Budget
Extension
Fiscal Year 2023-2024**

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

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	425,510	0	425,510
2000 Local Nontax Support	12,000	0	12,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	835,000	230,100	1,065,100
5000 Federal, General Purpose	6,000	0	6,000
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	150,000	150,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,278,510	380,100	1,658,610
EXPENDITURES			
10 Sites	345,000	55,000	400,000
20 Buildings	292,510	230,100	522,610
30 Equipment	914,558	0	914,558
40 Energy	0	0	0
50 Sales and Lease Expenditures	24,765	0	24,765
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,576,833	285,100	1,861,933
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)	-298,322	95,000	-203,322
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	279,558	-107,822	171,736

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

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
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	18,765	13,238	32,003
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	298,323	-94,584	203,739
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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	417	417
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	1	-1	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1	416	417

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) Current Budget	(2) Current Year Change	(3) Revised Budget
LOCAL TAXES			
1100 Local Property Tax	402,050	0	402,050
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	23,460	0	23,460
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	425,510	0	425,510
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	12,000	0	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	12,000	0	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	835,000	230,100	1,065,100
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	835,000	230,100	1,065,100

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
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	6,000	0	6,000
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,000	0	6,000
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-GEER	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	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-Reserved H	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
6211 Federal Special Purpose GEER	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-Reserved H	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-GEER	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-Reserved H	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES	0	0	0
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	0	0	0
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	150,000	150,000
9901 Transfers (local resources)	0	150,000	150,000
9000 TOTAL OTHER FINANCING SOURCES	0	150,000	150,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,278,510	380,100	1,658,610

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	220,000	220,000	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
HEALTHY KIDS HEALTHY SCHOOLS	185,000	0	185,000	0	0	0	0	0	0
ADA EQUAL ACCESS	45,100	0	45,100	0	0	0	0	0	0
TOTAL EXPENDITURES	1,861,933	400,000	522,610	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 ****								

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
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

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/

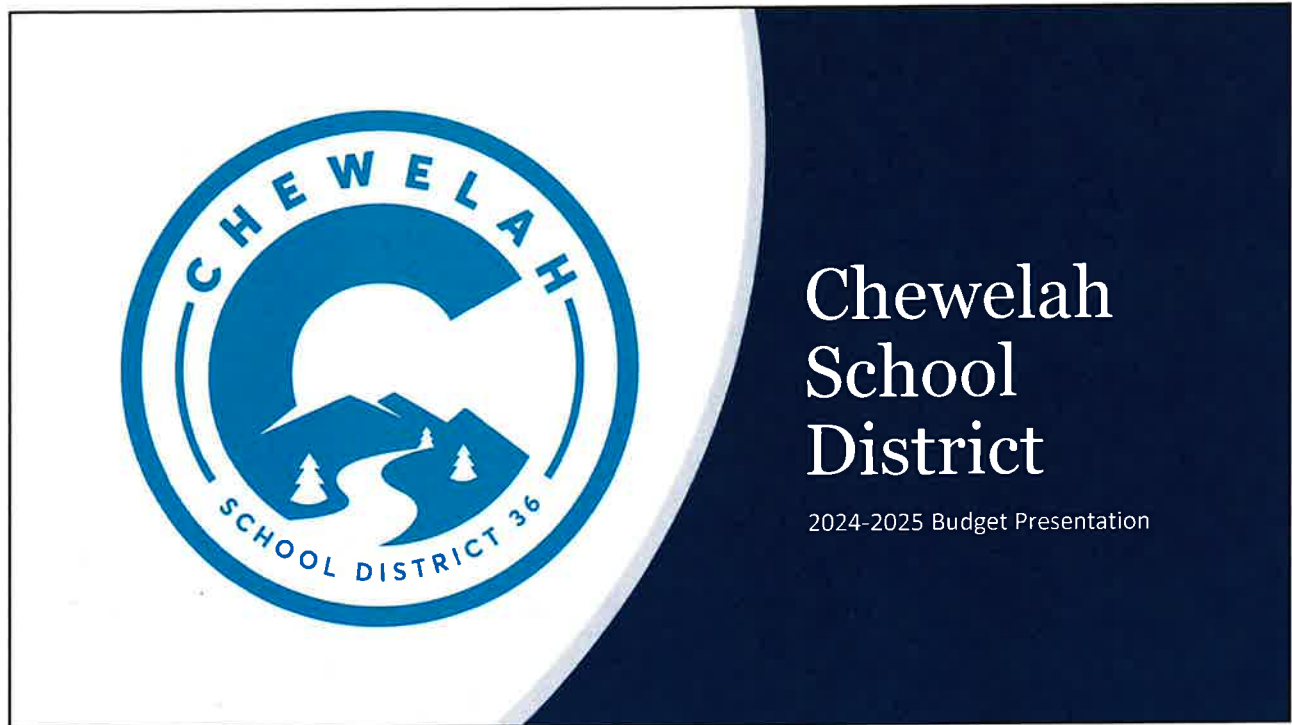
A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	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	0
B.	TOTAL		0	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.

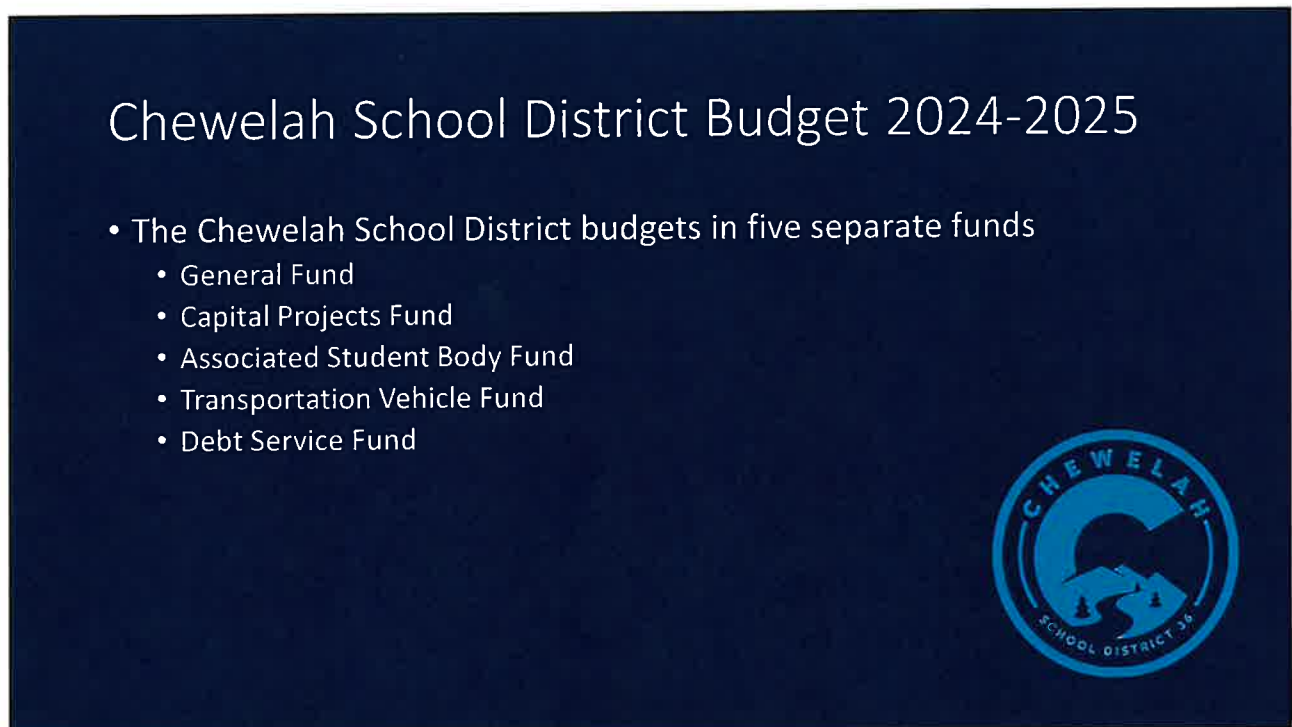
2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

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

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



1



2

General Fund

- Services the basic education program, categorical programs, local/community programs, and operational activity for the District
- 2024-2025 state budget inflationary increases:
 - 1.9% for materials, supplies and operating costs
 - 3.7% for state funded salaries
 - Certificated increased from \$75,419 to \$78,209 (on about 34.4 staff)
 - Classified increased from \$54,103 to \$56,105 (on about 11.6 staff)
 - Administration increased from \$111,950 to \$116,092 (on about 2.7 staff)



3

General Fund

- 2023-2024 was the last year we had ESSER American Recovery Funds from the federal government
 - CSD first received additional federal ESSER funding in 2019-20 school year
 - 2023-2024 budget for ESSER was about \$860,000
 - 2024-2025 budget \$0.00 in ESSER funds



4

General Fund

- Increased state allocation factors for Physical, Social and Emotional Support (PSES) staffing
 - To be used for staffing nurses, counselors, social workers and psychologists
 - This increase is the third year of a three-year phase in
- Increased state allocation factors for special education
 - Results in roughly \$50,000 increase for CSD
- Budget capacity built into the budget for potential grant funding and expenditures that may be available over the course of the year



5

General Fund – Staffing and Enrollment

	Certificated Staff	Classified Staff	Enrollment
2017-2018 Actuals	55.00	39.16	776.84
2018-2019 Actuals	54.41	38.01	797.02
2019-2020 Actuals	53.07	37.53	774.12
2020-2021 Actuals	53.00	36.28	702.79
2021-2022 Actuals	60.13	41.10	768.56
2022-2023 Actuals	59.69	41.15	777.14
2023-2024 Budgeted	60.64	40.24	758.00
2024-2025 Budgeted	62.54	35.49	810.00



6

General Fund Budgeted Expenditures by Object

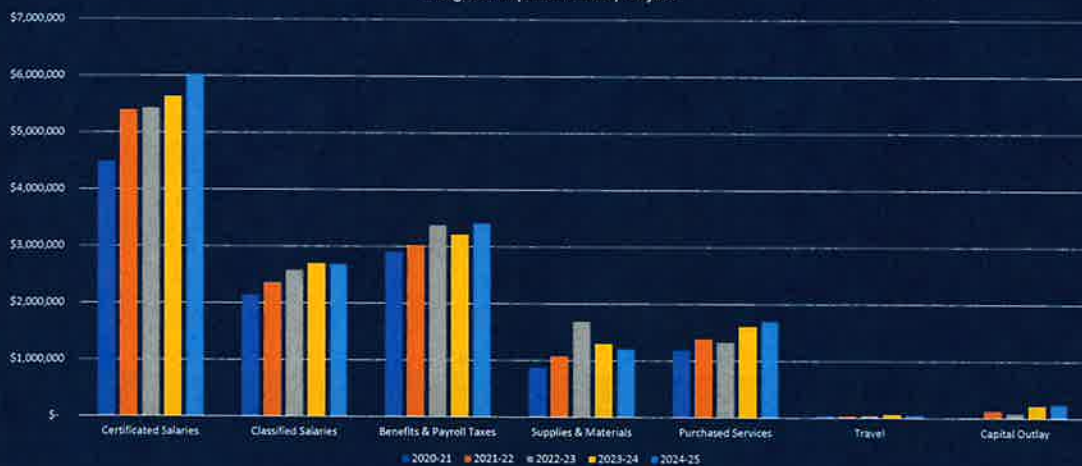
Year	Certificated Salaries	Classified Salaries	Benefits & Payroll Taxes	Supplies & Materials	Purchased Services	Travel	Capital Outlay
2018-19	\$ 4,039,604	\$ 1,945,864	\$ 2,496,354	\$ 827,853	\$ 722,442	\$ 19,275	\$ 24,319
2019-20	\$ 4,315,783	\$ 2,029,441	\$ 2,793,385	\$ 909,566	\$ 995,072	\$ 33,045	\$ 60,000
2020-21	\$ 4,485,580	\$ 2,133,830	\$ 2,900,962	\$ 866,154	\$ 1,178,178	\$ 38,750	\$ 15,000
2021-22	\$ 5,390,803	\$ 2,353,312	\$ 3,020,444	\$ 1,072,264	\$ 1,374,025	\$ 26,227	\$ 120,000
2022-23	\$ 5,424,992	\$ 2,576,304	\$ 3,370,774	\$ 1,680,554	\$ 1,324,460	\$ 34,515	\$ 75,000
2023-24	\$ 5,632,105	\$ 2,693,537	\$ 3,208,406	\$ 1,292,393	\$ 1,600,943	\$ 58,483	\$ 213,429
2024-25	\$ 6,029,185	\$ 2,681,530	\$ 3,409,687	\$ 1,203,417	\$ 1,698,004	\$ 47,887	\$ 237,345



7

General Fund

Budgeted Expenditures by Object



8

General Fund Budgeted Expenditures by Program

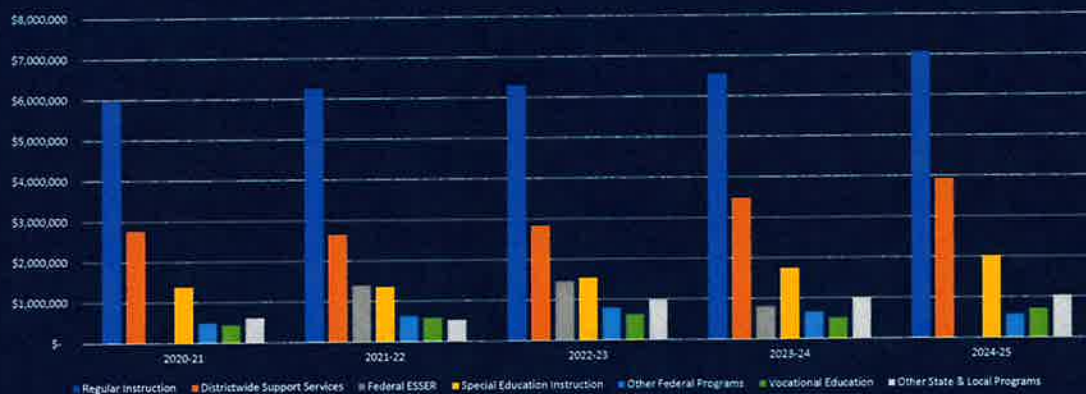
Year	Regular Instruction	Districtwide Support Services	Federal ESSER	Special Education Instruction	Other Federal Programs	Vocational Education	Other State & Local Programs
2018-19	\$ 5,279,837	\$ 2,315,332		\$ 1,051,701	\$ 433,411	\$ 484,561	\$ 510,869
2019-20	\$ 5,849,703	\$ 2,552,090	\$ -	\$ 1,238,855	\$ 416,504	\$ 467,379	\$ 611,761
2020-21	\$ 5,962,551	\$ 2,759,616	\$ -	\$ 1,370,546	\$ 485,417	\$ 436,171	\$ 604,153
2021-22	\$ 6,253,993	\$ 2,639,974	\$ 1,388,394	\$ 1,350,795	\$ 625,465	\$ 581,518	\$ 516,936
2022-23	\$ 6,288,961	\$ 2,822,288	\$ 1,452,419	\$ 1,531,328	\$ 792,515	\$ 625,230	\$ 973,858
2023-24	\$ 6,545,621	\$ 3,467,876	\$ 791,294	\$ 1,740,027	\$ 658,787	\$ 509,231	\$ 986,460
2024-25	\$ 7,063,087	\$ 3,920,982	\$ 0.0	\$ 2,017,199	\$ 570,949	\$ 706,024	\$ 1,028,814



9

General Fund

Budgeted Expenditures by Program



10

General Fund – Materials Supplies & Operating Costs (MSOC) Disclosure

- Districts are required to disclose during the budget hearing the use of the MSOC funds provided by the state.
- MSOC funds are provided for Basic Education (01) and Vocational (31 & 34)
- We compare to expenditures in Program 01, 02, 03, 31, 34 and 97
- The District has allocated all MSOC funds provided by the state for it's intended purpose.
- Last year the budgeted MSOC expenditures were 63% more than the budgeted MSOC apportionment.
- This year the budgeted MSOC expenditures are 71% more than the budgeted MSOC apportionment

Description	Amount
General education MSOC state allocation	\$1,052,608
District budgeted MSOC appropriations	\$1,801,707
Difference	\$(749,099)

11

Capital Projects Fund



- Account for financial resources to be used for the acquisition or construction of major capital facilities
- Inflationary increases have put pressure on cost estimates
- Budgeted for possible Small School Modernization Grant and Urgent Repair Grant that we are applying for and hope to receive

Description	Amount
Beginning fund balance	\$54,323
Projected revenues	\$7,129,897
Appropriations authority (expenditures)	\$7,183,658
Change in net assets	\$(53,760)
Projected ending fund balance	\$562

12

Associated Student Body Fund

- Considered a Special Revenue Fund
- Legally restricted to expenditures for the student body
- Accounts for the student extracurricular activities in each school
- Revenues are generated from student fees, fundraisers and gate fees
- The student body prepares and submits a revenue and expenditure plan for Principal and Board approval



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Associated Student Body

Description	Amount
Beginning fund balance	\$95,000
Projected Revenues	\$353,750
Appropriations authority (expenditures)	\$330,600
Change in net assets	\$23,150
Projected ending fund balance	\$118,150



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Associated Student Body

Activity	Projected Revenue	Appropriations	Net Change
General Student Body	\$80,000	\$80,000	\$0
Athletics	\$167,000	\$147,000	\$20,000
Classes	\$12,000	\$12,000	\$0
Clubs	\$84,150	\$78,000	\$6,150
Private Funds	\$10,600	\$13,600	\$(3,000)
Totals	\$353,750	\$330,600	\$23,150



15

Transportation Vehicle Fund

- Accounts for the purchase of or major repair of pupil transportation equipment/buses
- Financed by state reimbursement to school districts for depreciation of buses
- Funding is received in August from the state
- Funding typically covers the cost of one new big bus each year and one smaller bus every few years.
- Buses are ordered 6 months in advance to District specifications
- Two big busses are already on order for this fall



16

Transportation Vehicle Fund

Description	Amount
Beginning fund balance	\$454,000
Projected revenues	\$272,800
Appropriations authority (expenditures)	\$726,800
Change in net assets	\$(454,000)
Projected ending fund balance	\$0



17

Debt Service Fund

- Provides for the redemption and payment of interest on bonds
- The Chewelah School District does not have any outstanding or expected bonds.
- No expenditures (payments) budgeted out of the Debt Service fund for 2024-2025



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Debt Service Fund

Description	Amount
Beginning fund balance	\$25,200
Projected revenues	\$1,200
Appropriations authority (expenditures)	\$0
Change in net assets	\$1,200
Projected ending fund balance	\$26,400



19

F195F Four Year Budget

VERY high-level view of four-year budget estimates for:

- Enrollment
- Staffing
- Revenue changes (IPD)
- Expenditure changes (IPD)
- Helps to predict high level staffing changes based on enrollment levels
- Does not take into account any possible changes in state or federal funding, district decisions, unusual enrollment changes, etc.



20

2023-2024 F200 CPF Budget Extension

Increase in expenditures over original appropriation requiring board approval due to:

- Receipt of Healthy Kids/Healthy Schools Grant in the amount of \$185,000
- Receipt of ADA Equal Access Grant in the amount of \$45,100
- Decision to build press box/crows nest at Snyder Field with loan from the General Fund before levy revenue is received this fall in the 2024-2025 fiscal year budget in the estimated amount of \$150,000



21

2024-2025 Chewelah School District School Board Budget Presentaion

Any Questions??



22

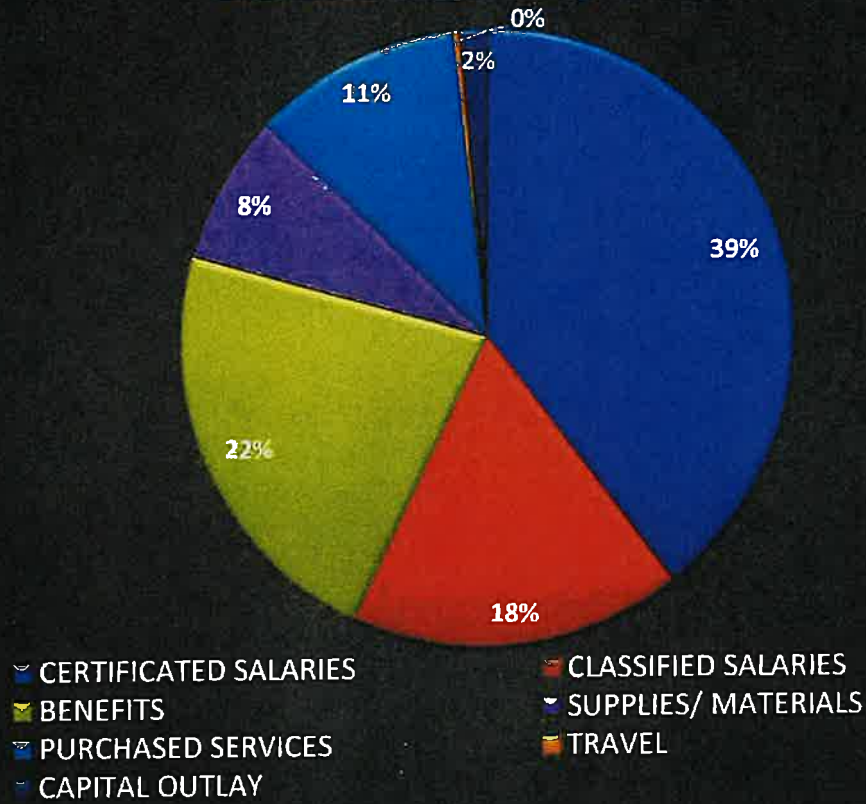


CHEWELAH
SCHOOL DISTRICT 36

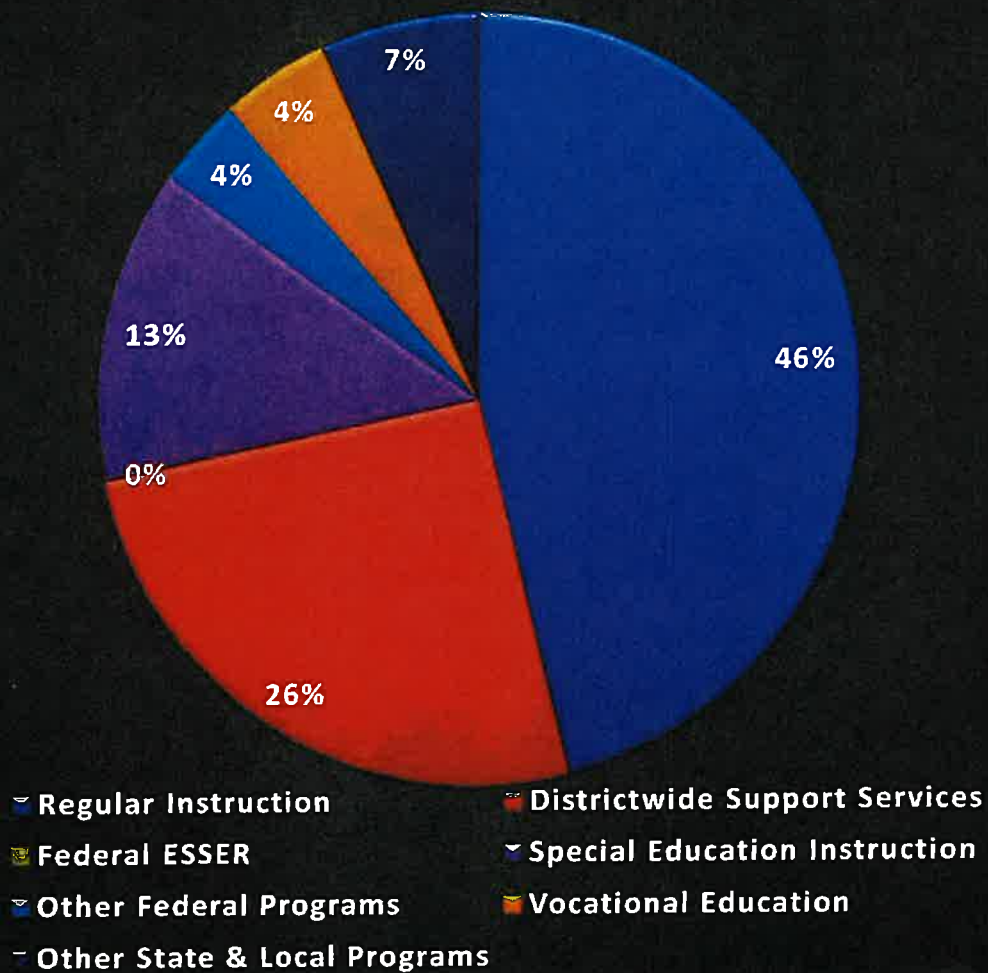
F195 Budget

Fiscal Year 2024-2025

2024-2025 Budget Recap by Object



2024-2025 Budget Recap by Program



CHEWELAH SCHOOL DISTRICT #36

PRELIMINARY 6-2024 2024 - 2025 BUDGET RECAP PRELIMINARY 6-2024

				CERTIFICATED	CLASSIFIED		SUPPLIES/	PURCHASED		CAPITAL
		TOTAL	TRANSFERS	SALARIES	SALARIES	BENEFITS	MATERIALS	SERVICES	TRAVEL	OUTLAY
01	BASIC ED	\$ 5,922,077	\$ 68,216	\$ 3,257,143	\$ 542,660	\$ 1,316,857	\$ 262,166	\$ 399,685	\$ 25,350	\$ 50,000
02	ALTERNATIVE ED	\$ 808,446	\$ 2,189	\$ 504,228	\$ 56,006	\$ 200,227	\$ 42,795	\$ 2,900	\$ 100	
03	DROPOUT REENGAGEMENT	\$ 142,435	\$ 100	\$ 102,238	\$ 3,921	\$ 36,176				
09	TRANSITION TO KINDERGARTEN	\$ 191,433		\$ 87,195	\$ 39,090	\$ 62,900	\$ 2,247			
13	ESSER III	\$ -								
21	SPECIAL ED	\$ 1,813,769		\$ 688,677	\$ 368,737	\$ 476,355	\$ 2,000	\$ 278,000		
24	SPECIAL ED FEDERAL	\$ 203,156		\$ 149,399		\$ 53,644	\$ 113			
31	VOCATIONAL	\$ 524,101	\$ 2,000	\$ 326,043	\$ 16,033	\$ 111,026	\$ 21,000	\$ 45,400	\$ 2,600	
34	VOCATIONAL MIDDLE SCHOOL	\$ 117,562		\$ 79,983	\$ 7,077	\$ 28,501	\$ 2,000			
38	VOCATIONAL FEDERAL	\$ 44,363					\$ 44,363			
39	VOCATIONAL OTHER	\$ 20,000					\$ 20,000			
51	TITLE I FEDERAL PROGRAMS	\$ 424,342		\$ 197,607	\$ 87,173	\$ 133,091	\$ 6,470			
52	TITLE II FEDERAL PROGRAMS	\$ 106,568		\$ 53,000		\$ 8,682	\$ 5,073	\$ 33,812	\$ 6,000	
55	LAP	\$ 622,494		\$ 317,067	\$ 117,065	\$ 183,838	\$ 4,524			
58	OTHER PROGRAMS	\$ 373,437		\$ 84,075		\$ 21,554	\$ 155,447	\$ 106,542	\$ 5,818	
65	TRANSITIONAL BILINGUAL	\$ 2,665					\$ 2,665			
74	HIGHLY CAPABLE	\$ 25,238		\$ 14,257		\$ 5,678	\$ 5,304			
79	ERATE FEDERAL	\$ 10,000					\$ 10,000			
89	COMMUNITY	\$ 5,000	\$ 5,000							
97	DISTRICT WIDE SUPPORT	\$ 2,393,095	\$ (17,005)	\$ 161,608	\$ 876,006	\$ 424,775	\$ 108,130	\$ 759,231	\$ 5,350	\$ 75,000
98	FOOD SERVICE	\$ 725,284	\$ (5,000)	\$ 6,664	\$ 147,448	\$ 94,827	\$ 365,750	\$ 2,750	\$ 500	\$ 112,345
99	TRANSPORTATION	\$ 802,602	\$ (55,500)		\$ 420,312	\$ 252,490	\$ 141,000	\$ 44,300		
		<u>\$ 15,278,068</u>	<u>\$ -</u>	<u>\$ 6,029,185</u>	<u>\$ 2,681,529</u>	<u>\$ 3,410,622</u>	<u>\$ 1,201,048</u>	<u>\$ 1,672,621</u>	<u>\$ 45,718</u>	<u>\$ 237,345</u>
				39%	18%	22%	8%	11%	0%	2%

		PERCENTAGE
TOTAL BUDGETED REVENUE	<u>\$ 14,851,937</u>	
TOTAL LABOR COSTS	\$ 12,121,335	79.34%
OTHER EXPENDITURES	<u>\$ 3,156,732</u>	20.66%
TOTAL BUDGETED EXPENDITURES	<u>\$ 15,278,068</u>	100.00%
NET BUDGETED REVENUE OVER/(UNDER) EXPENDITURES	\$ (426,130)	

2024-2025 ESTIMATED BEGINNING FUND BALANCE	\$ 2,000,000	13.09%
LESS ENDING ASSIGNED FUND BALANCE	\$ (400,000)	
2024-2025 REVENUES OVER/(UNDER) EXPENDITURES	\$ (426,130)	
2024-2025 ESTIMATED ENDING FUND BALANCE	<u>\$ 1,573,870</u>	10.30%
2024-2025 EST END UNRESERVED FUND BALANCE	<u>\$ 1,173,870</u>	7.68%
2024-2025 BOARD FUND BALANCE GOAL	<u>\$ 1,184,050</u>	7.75%

Chewelah School District #36
2024-25 Materials, Supplies and Operating Costs (MSOC) Disclosure

Combined 1191 MSOC from F-203

Regular Instruction (MSOC A) + Small Schools (G.3.)	\$ 901,416
Grades 7-8 CTE Exploratory (MSOC B)	\$ 21,089
Grades 9-12 CTE Exploratory & Preparatory (MSOC C & D)	\$ 87,870
Grades 9-12 Additional (MSOC J)	\$ 42,234
* Total MSOC Allocation	\$ 1,052,608

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

	Totals	Program 01	Program 02/03	Program 31/34	Program 97
Object 5 - Materials & Supplies	\$ 436,091	\$ 262,166	\$ 42,795	\$ 23,000	\$ 108,130
Object 7 - Purchased Services	\$ 1,207,216	\$ 399,685	\$ 2,900	\$ 45,400	\$ 759,231
Object 8 - Travel	\$ 33,400	\$ 25,350	\$ 100	\$ 2,600	\$ 5,350
Object 9 - Capital Outlay	\$ 125,000	\$ 50,000	\$	\$	\$ 75,000
* Total Budgeted 5-9 Expenditures	\$ 1,801,707				

*** Difference** \$ (749,099)

*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.)

FY 2024-2025

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	14,885,584	353,750	1,200	7,129,897	272,800
Total Appropriation (Expenditures)	15,307,055	330,600	0	7,183,658	726,800
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	-421,470	23,150	1,200	-53,760	-454,000
Beginning Total Fund Balance	2,000,000	95,000	25,200	54,323	454,000
Ending Total Fund Balance	1,578,530	118,150	26,400	562	0
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	1,345,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	1,345,000	XXXXX	0	210,000	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 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	777.14		758.00		810.00	
FTE Certificated Employees	59.686		60.635		62.544	
FTE Classified Employees	41.149		40.239		35.493	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	13,814,197		14,328,052		14,885,584	
Total Expenditures	13,914,137		14,699,296		15,307,055	
Total Beginning Fund Balance	2,147,402		2,000,000		2,000,000	
Total Ending Fund Balance	2,047,462		1,628,757		1,578,530	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	6,275,996	45.11	6,545,621	44.53	7,063,087	46.14
Federal Special Purpose Funding	799,498	5.75	791,294	5.38	0	0.00
Special Education Instruction	1,614,610	11.60	1,740,027	11.84	2,017,199	13.18
Vocational Instruction	669,083	4.81	509,231	3.46	706,024	4.61
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,451,545	10.43	1,596,163	10.86	1,559,524	10.19
Other Instructional Programs	19,902	0.14	37,084	0.25	35,239	0.23
Community Services	4,451	0.03	12,000	0.08	5,000	0.03
Support Services	3,079,052	22.13	3,467,876	23.59	3,920,982	25.62
Total - Program Groups	13,914,137	100.00	14,699,296	100.00	15,307,055	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	7,575,400	54.44	7,908,435	53.80	8,106,630	52.96
Teaching Support	2,024,061	14.55	2,201,262	14.98	2,073,264	13.54
Other Supportive Activities	2,383,582	17.13	2,682,474	18.25	3,071,983	20.07
Building Administration	823,151	5.92	834,924	5.68	844,716	5.52
Central Administration	1,015,800	7.30	1,072,201	7.29	1,155,462	7.55
Total - Activity Groups	13,914,137	100.00	14,699,296	100.00	15,307,055	100.00

Chewelah School District No.036

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,328,090	38.29	5,632,105	38.32	6,029,185	39.39
Classified Salaries	2,406,403	17.29	2,693,537	18.32	2,681,530	17.52
Employee Benefits and Payroll Taxes	3,198,024	22.98	3,208,406	21.83	3,409,687	22.28
Supplies, Instructional Resources and Noncapitalized Items	1,034,509	7.43	1,292,393	8.79	1,203,417	7.86
Purchased Services	1,527,164	10.98	1,600,943	10.89	1,698,004	11.09
Travel	99,026	0.71	58,483	0.40	47,887	0.31
Capital Outlay	320,921	2.31	213,429	1.45	237,345	1.55
Total - Objects	13,914,137	100.00	14,699,296	100.00	15,307,055	100.00

Chewelah School District No.036

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	46.50	32.00	30.00
2. Grade 1	55.10	38.00	52.00
3. Grade 2	31.60	56.00	38.00
4. Grade 3	49.80	31.00	61.00
5. Grade 4	48.00	51.00	39.00
6. Grade 5	43.90	48.00	59.00
7. Grade 6	54.92	46.00	54.00
8. Grade 7	44.56	57.00	45.00
9. Grade 8	37.62	48.00	65.00
10. Grade 9	59.74	47.00	55.00
11. Grade 10	61.82	60.00	57.00
12. Grade 11 (excluding Running Start)	38.26	50.00	51.00
13. Grade 12 (excluding Running Start)	38.34	35.00	44.00
14. SUBTOTAL	610.16	599.00	650.00
15. Running Start	25.87	26.00	25.00
16. Dropout Reengagement Enrollment	19.25	18.00	20.00
17. ALE Enrollment	121.86	115.00	115.00
18. TOTAL K-12	777.14	758.00	810.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	59.69	60.64	62.544
2. General Fund FTE Classified Employees /4	41.15	40.24	35.493

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	997,525	999,999	1,217,349
2000 Local Nontax Support	101,878	121,423	121,830
3000 State, General Purpose	7,691,713	7,561,657	8,374,599
4000 State, Special Purpose	2,677,187	2,866,408	3,553,657
5000 Federal, General Purpose	20,492	20,500	20,500
6000 Federal, Special Purpose	2,235,357	2,648,065	1,500,649
7000 Revenues from Other School Districts	25,835	30,000	27,000
8000 Revenues from Other Entities	64,211	0	70,000
9000 Other Financing Sources	0	80,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	13,814,197	14,328,052	14,885,584
EXPENDITURES			
00 Regular Instruction	6,275,996	6,545,621	7,063,087
10 Federal Special Purpose Funding	799,498	791,294	0
20 Special Education Instruction	1,614,610	1,740,027	2,017,199
30 Vocational Education Instruction	669,083	509,231	706,024
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,451,545	1,596,163	1,559,524
70 Other Instructional Programs	19,902	37,084	35,239
80 Community Services	4,451	12,000	5,000
90 Support Services	3,079,052	3,467,876	3,920,982
B. TOTAL EXPENDITURES	13,914,137	14,699,296	15,307,055
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)	-99,940	-371,243	-421,470
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	58,316	44,800	53,200
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	500,000	900,000
G.L.890 Unassigned Fund Balance	1,422,178	1,455,200	1,046,800
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,147,402	2,000,000	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	41,090	44,800	53,200
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	156,713	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	700,000	500,000	350,000
G.L.890 Unassigned Fund Balance	1,149,660	1,083,957	1,175,330

Chewelah School District No.036

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,047,462	1,628,757	1,578,530

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	974,001	976,489	1,194,672
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	23,523	23,510	22,677
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	997,525	999,999	1,217,349
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	2,690	5,600	3,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	30	200	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	15	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	1,234	2,300	1,800
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	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,360	2,200	1,900
2300 Investment Earnings	64,946	60,000	70,000
2400 Interfund Loan Interest Earnings	0	0	2,500
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	7,694	6,500	9,500
2600 Fines and Damages	2,288	4,200	4,200
2700 Rentals and Leases	654	1,500	1,500
2800 Insurance Recoveries	2,977	5,000	5,000
2900 Local Support Nontax, Unassigned	17,991	23,923	22,430
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	101,878	121,423	121,830

FY 2024-2025

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE			
3100 Apportionment	7,199,837	7,068,006	7,882,112
3121 Special Education--General Apportionment	209,162	241,005	294,664
3300 Local Effort Assistance	282,713	252,646	197,823
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	7,691,713	7,561,657	8,374,599
 STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	7,500
4109 Transition To Kindergarten	XXXXX	0	191,433
4121 Special Education	1,055,423	1,220,900	1,494,435
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	529,867	548,869	600,197
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	339,897	379,479	382,224
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	2,665
4174 Highly Capable	23,173	22,649	25,238
4188 Childcare	0	0	0
4198 School Food Services	57,143	56,000	74,000
4199 Transportation--Operations	628,236	608,011	715,265
4300 Other State Agencies, Unassigned	34,928	25,000	36,000
4321 Special Education--Other State Agencies	4,529	0	5,000
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	3,992	5,500	4,700
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	15,000
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,677,187	2,866,408	3,553,657

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	20,492	20,500	20,500
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	20,492	20,500	20,500
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	181,240	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	270,947	10,000	0
6113 Federal Special Purpose--ESSER III	568,164	850,000	0
6114 Federal Special Purpose ESSER III Learning Loss	70,557	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	30,675	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	10,773	0	0
6124 Special Education--Supplemental	197,110	327,281	210,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	31,969	16,000	46,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	451,634	508,341	440,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	192,649	178,443	141,649
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

, FY 2024-2025

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6176 Targeted Assistance ESSER I	618	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	4,981	12,000	5,000
6198 School Food Services	336,955	489,000	617,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	10,000
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	32,808	35,760	0
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

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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 I	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	5,300	0	0
6321 Special Education--Medicaid Reimbursement	5,521	15,000	6,000
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
6338 Secondary Vocational Education	0	0	0
6346 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	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	24,697	25,000	25,000
	2,235,357	2,648,065	1,500,649

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	4,086	5,000	2,000
7301 Nonhigh Participation	21,749	25,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	25,835	30,000	27,000
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	64,211	0	70,000
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	64,211	0	70,000
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	80,000	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	80,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,814,197	14,328,052	14,885,584

Chewelah School District No.036

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

. FY 2024-2025

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	5,387,618	5,419,093	5,921,140
02 Alternative Learning Experience	786,662	824,896	808,079
03 Basic Education - Dropout Reengagement	101,717	120,392	142,435
09 Transition to Kindergarten	XXXXX	181,240	191,433
00 TOTAL REGULAR INSTRUCTION	6,275,996	6,545,621	7,063,087
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	234,603	9,592	0
13 Federal Special Purpose - ESSER III	439,117	745,942	0
14 Federal Special Purpose ESSER III Learning Loss	61,919	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	63,858	35,760	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	799,498	791,294	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,411,672	1,421,197	1,814,043
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	10,510	0	0
24 Special Education, Supplemental, Federal	192,428	318,830	203,156
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	1,614,610	1,740,027	2,017,199
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	579,750	433,603	524,100
34 Middle School Career and Technical Education, State	58,149	60,280	117,561
38 Vocational, Federal	31,184	15,348	44,363
39 Vocational, Other Categorical	0	0	20,000
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	669,083	509,231	706,024
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Chewelah School District No.036

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	440,532	487,617	424,341
52 Other Title Grants under ESEA-Federal	187,912	171,170	136,608
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	497,409	569,469	622,473
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	325,691	367,907	373,437
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	0	0	0
67 Indian Education, Federal, JOM	0	0	2,665
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,451,545	1,596,163	1,559,524
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	19,902	37,084	25,239
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	10,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	19,902	37,084	35,239
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	4,451	12,000	5,000
80 TOTAL COMMUNITY SERVICES	4,451	12,000	5,000
SUPPORT SERVICES			
97 District-wide Support	1,992,913	2,139,427	2,393,095
98 School Food Services	405,618	567,379	725,284
99 Pupil Transportation	695,695	761,070	802,603
90 TOTAL SUPPORT SERVICES	3,094,226	3,467,876	3,920,982
TOTAL PROGRAM EXPENDITURES	13,929,311	14,699,296	15,307,055

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	5,921,140	68,216		3,257,142	542,660	1,320,921	262,166	394,685	25,350	50,000
02 ALE	808,079	2,189		504,227	56,006	200,537	42,120	2,900	100	0
03 Basic Education - Dropout Reengagement	142,435	100		102,238	3,921	36,176	0	0	0	0
09 Transition to Kindergarten	191,433	0		87,196	39,090	62,900	2,247	0	0	0
TOTAL REGULAR INSTRUCTION	7,063,087	70,505		3,950,803	641,677	1,620,534	306,533	397,585	25,450	50,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	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	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	1,814,043	0		688,678	368,738	476,627	2,000	278,000	0	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	203,156	0		149,399	0	53,644	113	0	0	0

FY 2024-2025

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	2,017,199	0		838,077	368,738	530,271	2,113	278,000	0	0
31 Voc, Basic, St	524,100	2,000		326,041	16,033	111,026	21,000	45,400	2,600	0
34 MidSchCar/Tec	117,561	0		79,982	7,077	28,502	2,000	0	0	0
38 Voc, Fed	44,363	0		0	0	0	44,363	0	0	0
39 Voc, Other	20,000	0		0	0	0	20,000	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	706,024	2,000		406,023	23,110	139,528	87,363	45,400	2,600	0
45 Skil 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	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	424,341	0		197,608	87,172	133,091	6,470	0	0	0
52 Other Title Grants under ESEA-Federal	136,608	0	0	53,000	0	4,435	6,808	64,196	8,169	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	622,473	0		317,069	117,066	182,504	5,834	0	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	373,437	0		84,076	0	21,554	155,447	106,542	5,818	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	2,665	0		0	0	0	2,665	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 COMPENSATORY EDUCATION INSTRUCTION	1,559,524	0	0	651,753	204,238	341,584	177,224	170,738	13,987	0
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	25,239	0		14,257	0	5,678	5,304	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	10,000	0		0	0	0	10,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	35,239	0		14,257	0	5,678	15,304	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

FY 2024-2025

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	5,000	5,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	5,000	5,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	2,393,095	0	-17,005	161,608	876,007	424,774	108,130	759,231	5,350	75,000
98 Schl Food Serv	725,284	0	-5,000	6,664	147,448	94,827	365,750	2,750	500	112,345
99 Pupil Transp	802,603	1,500	-57,000	0	420,312	252,491	141,000	44,300	0	0
TOTAL SUPPORT SERVICES	3,920,982	1,500	-79,005	168,272	1,443,767	772,092	614,880	806,281	5,850	187,345
OBJECT TOTALS	15,307,055	79,005	-79,005	6,029,185	2,681,530	3,409,687	1,203,417	1,698,004	47,887	237,345

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
(0) Debit Transfers	68,144	XXXXX	69,000	XXXXX	79,005	XXXXX
(1) Credit Transfers	-68,144	XXXXX	-69,000	XXXXX	-79,005	XXXXX
(2) Certificated Salaries	5,328,090	38.29	5,632,105	38.32	6,029,185	39.39
(3) Classified Salaries	2,406,403	17.29	2,693,537	18.32	2,681,530	17.52
(4) Employee Benefits and Payroll Taxes	3,198,024	22.98	3,208,406	21.83	3,409,687	22.28
(5) Supplies and Materials	1,034,509	7.43	1,292,393	8.79	1,203,417	7.86
(7) Purchased Services	1,527,164	10.98	1,600,943	10.89	1,698,004	11.09
(8) Travel	99,026	0.71	58,483	0.40	47,887	0.31
(9) Capital Outlay	320,921	2.31	213,429	1.45	237,345	1.55
TOTAL EXPENDITURES	13,914,137	100.00	14,699,296	100.00	15,307,055	100.00

, FY 2024-2025

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	7,059,665	50.74	7,326,329	49.84	7,551,194	49.33
28 Extracur	515,736	3.71	582,106	3.96	555,436	3.63
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	7,575,400	54.44	7,908,435	53.80	8,106,630	52.96
TEACHING SUPPORT						
22 Lrn Resrc	77,890	0.56	62,664	0.43	80,763	0.53
24 Guid/Coun	494,200	3.55	534,710	3.64	469,802	3.07
25 Pupil M/S	29,415	0.21	26,628	0.18	48,456	0.32
26 Health	541,224	3.89	544,236	3.70	583,918	3.81
31 InstProDev	305,587	2.20	476,507	3.24	500,599	3.27
32 Inst Tech	436,324	3.14	316,788	2.16	113,992	0.74
33 Curriculum	139,421	1.00	159,624	1.09	183,418	1.20
34 Prof Lrng St	92,141	0.66	80,105	0.54	92,316	0.60
TOTAL TEACHING SUPPORT	2,024,061	14.55	2,201,262	14.98	2,073,264	13.54
OTHER SUPPORT ACTIVITIES						
42 Food	169,720	1.22	210,000	1.43	234,500	1.53
44 Operation	225,846	1.62	356,133	2.42	474,745	3.10
49 Transfers	-4,451	-0.03	-12,000	-0.08	-5,000	-0.03
52 Operation	472,066	3.39	520,902	3.54	532,408	3.48
53 Maintnce	200,335	1.44	213,417	1.45	235,400	1.54
56 Insurance	22,942	0.16	28,000	0.19	35,000	0.23
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-56,433	-0.41	-57,000	-0.39	-57,000	-0.37
62 Grnd Mnt	113,738	0.82	136,428	0.93	89,772	0.59
63 Oper Bldg	376,195	2.70	379,673	2.58	388,724	2.54
64 Maintnce	397,270	2.86	341,362	2.32	325,991	2.13
65 Utilities	274,325	1.97	284,000	0.00	300,000	0.07
66 E-Rate	XXXXX	XXXXX	0	1.93	10,000	1.96
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	128,774	0.93	150,000	1.02	242,000	1.58
72 Info Sys	40,408	0.29	47,000	0.32	242,012	1.58

Chewelah School District No.036

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	10,482	0.08	8,900	0.06	27,700	0.18
83 Interest	1,088	0.01	2,650	0.02	2,394	0.02
84 Principal	14,086	0.10	21,009	0.14	7,542	0.05
85 Debt Expn	-7,260	-0.05	40,000	0.27	-9,205	-0.06
91 Publ Actv	4,451	0.03	12,000	0.08	5,000	0.03
TOTAL OTHER SUPPORT ACTIVITIES	2,383,582	17.13	2,682,474	18.25	3,071,983	20.07
UNIT ADMINISTRATION						
23 Princ Off	823,151	5.92	834,924	5.68	844,716	5.52
TOTAL UNIT ADMINISTRATION	823,151	5.92	834,924	5.68	844,716	5.52
CENTRAL ADMINISTRATION						
11 Bd of Dir	84,701	0.61	88,500	0.60	73,500	0.48
12 Supt Off	278,515	2.00	263,712	1.79	276,919	1.81
13 Busns Off	264,439	1.90	293,114	1.99	324,088	2.12
14 HR	26,987	0.19	29,907	0.20	29,569	0.19
15 Pblc Rltn	7,862	0.06	7,500	0.05	8,000	0.05
21 Supv Inst	269,902	1.94	296,524	2.02	320,304	2.09
41 Supervisn	14,503	0.10	13,246	0.09	21,039	0.14
51 Supervisn	40,398	0.29	34,026	0.23	37,954	0.25
61 Supv Bldg	28,493	0.20	45,672	0.31	64,089	0.42
TOTAL CENTRAL ADMINISTRATION	1,015,800	7.30	1,072,201	7.29	1,155,462	7.55
TOTAL EXPENDITURES	13,914,137	100.00	14,699,296	100.00	15,307,055	100.00

FY 2024-2025

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 2024	1,000,000	22,677	977,323	37.00	361,610
Spring 2025	1,345,000	22,677	1,322,323	63.00	833,063
1100 TOTAL LOCAL TAXES:					1,194,672

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 2024	18,214,989	1.245	22,678	0.00	XXXXX
Spring 2025	18,214,989	1.245	22,678	100.00	22,678
1500 TIMBER EXCISE TAXES:					22,677

- 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.

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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (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 2024-2025	Interest Payments in FY 2024-2025	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 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.

FY 2024-2025

Chewelah School District No.036

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	49.600	79.30	8.393	23.65
28 Extracurricular	0.400	0.64	1.756	4.95
TOTAL TEACHING ACTIVITIES	50.000	79.94	10.149	28.59
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.945	2.66
24 Guidance and Counseling	3.000	4.80	0.769	2.17
25 Pupil Management and Safety	0.174	0.28	0.244	0.69
26 Health/Related Services	3.200	5.12	0.659	1.86
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.400	1.13
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	6.374	10.19	3.017	8.50
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.893	8.15
52 Operations	XXXXX	XXXXX	3.458	9.74
53 Maintenance	XXXXX	XXXXX	1.750	4.93
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	0.875	2.47
63 Operation of Buildings	0.000	0.00	2.389	6.73
64 Maintenance	0.000	0.00	1.875	5.28
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	1.600	4.51
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	14.840	41.81

Chewelah School District No.036

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	3.300	5.28	2.836	7.99
TOTAL UNIT ADMINISTRATION	3.300	5.28	2.836	7.99
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.60	0.440	1.24
13 Business Office	0.000	0.00	2.641	7.44
14 Human Resources	0.000	0.00	0.250	0.70
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.820	2.91	0.286	0.81
41 Supervision - Nutrition Services	0.050	0.08	0.137	0.39
51 Supervision - Transportation	0.000	0.00	0.310	0.87
61 Supervision - Building	0.000	0.00	0.587	1.65
TOTAL CENTRAL ADMINISTRATION	2.870	4.59	4.651	13.10
TOTAL FTE STAFF	62.544	100.00	35.493	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

FY 2024-2025

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	37,125	73,700	80,000
200 Athletics	63,292	166,500	167,000
300 Classes	0	13,500	12,000
400 Clubs	25,960	66,775	84,150
600 Private Moneys	4,920	9,100	10,600
A. TOTAL REVENUES	131,297	329,575	353,750
EXPENDITURES			
100 General Student Body	32,116	75,500	80,000
200 Athletics	57,482	146,500	147,000
300 Classes	191	13,500	12,000
400 Clubs	24,494	68,700	78,000
600 Private Moneys	4,160	12,100	13,600
B. TOTAL EXPENDITURES	118,443	316,300	330,600
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	12,854	13,275	23,150
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	82,041	65,000	95,000
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	82,041	65,000	95,000
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	94,895	78,275	118,150
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	94,895	78,275	118,150

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

.FY 2024-2025

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	980	1,000	1,200
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	980	1,000	1,200
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)	980	1,000	1,200
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	22,923	24,000	25,200
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	22,923	24,000	25,200
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	23,902	25,000	25,200
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	1,200
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	23,902	25,000	26,400

.FY 2024-2025

Chewelah School District No.036

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	980	1,000	1,200
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	980	1,000	1,200
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	980	1,000	1,200

*FY 2024-2025

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 2024	0	0	0	37.00	0
Spring 2025	0	0	0	63.00	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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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 1,2024
------------------	--------------------------	--

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2024
------------------	--------------------------	--

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.

.FY 2024-2025

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	423,708	425,510	289,739
2000 Local Nontax Support	13,663	12,000	5,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	2,694,587	835,000	6,824,158
5000 Federal, General Purpose	6,090	6,000	6,000
6000 Federal, Special Purpose	492,795	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	5,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,630,842	1,278,510	7,129,897
EXPENDITURES			
10 Sites	596,141	345,000	214,000
20 Buildings	307,164	292,510	656,000
30 Equipment	2,800,673	914,558	6,249,158
40 Energy	0	0	0
50 Sales and Lease Expenditures	3,200	24,765	62,000
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	2,500
B. TOTAL EXPENDITURES	3,727,537	1,576,833	7,183,658
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)	-96,695	-298,322	-53,760
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	290,888	279,558	10,000

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	18,765	44,323
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	300,434	298,323	54,323
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	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	171,736	0	303
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	32,003	1	259
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	203,739	1	562

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

FY 2024-2025

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	404,140	402,050	280,303
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	19,568	23,460	9,435
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	423,708	425,510	289,739
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	13,663	12,000	5,000
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
2000 TOTAL LOCAL NONTAX SUPPORT	13,663	12,000	5,000
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	2,694,587	835,000	6,824,158
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	2,694,587	835,000	6,824,158

FEDERAL, GENERAL PURPOSE

FY 2024-2025

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	6,090	6,000	6,000
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,090	6,000	6,000
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	492,795	0	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	XXXXX	0	0
6210 E-Rate	0	0	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
6376 Targeted Assistance ESSER I	0	0	0

Chewelah School District No.036

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6000 TOTAL FEDERAL, SPECIAL PURPOSE	492,795	0	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	5,000
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	5,000
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	3,630,842	1,278,510	7,129,897

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.

*FY 2024-2025

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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	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 2024-2025	Interest Payments in FY 2024-2025	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	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.

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	5,860	6,250	13,000
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	240,541	240,541	257,800
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	2,001	2,000	2,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

FY 2024-2025

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 2024	425,511	9,435	416,076	37.00	153,948
Spring 2025	210,000	9,435	200,565	63.00	126,356
1100 TOTAL LOCAL TAXES:					280,303

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 2024	18,214,989	0.518	9,435	0.00	XXXXX
Spring 2025	18,214,989	0.518	9,435	100.00	9,435
1500 TIMBER EXCISE TAXES:					9,435

- 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 2024-2025

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
SNYDER FIELD SITE IMPROVEMENTS	74,000	74,000	0	0	0	0	0	0	0
SCIENCE ROOM REMODEL	6,000	0	6,000	0	0	0	0	0	0
BLEACHERS JJSHS	75,000	0	75,000	0	0	0	0	0	0
SIDEWALKS GESS	140,000	140,000	0	0	0	0	0	0	0
SMALL SCHOOL MODERNIZATION-JJSHS HVAC	14,158	0	0	14,158	0	0	0	0	0
SMALL SCHOOL MODERNIZATION PLANNING	35,000	0	0	35,000	0	0	0	0	0
SMALL SCHOOL MODERNIZATION-GESS HVAC	6,000,000	0	0	6,000,000	0	0	0	0	0
ADA EQUAL ACCESS GRANT	15,000	0	15,000	0	0	0	0	0	0
HEALTHY KIDS HEALTHY SCHOOLS GRANT	60,000	0	60,000	0	0	0	0	0	0
URGENT REPAIR GRANT	500,000	0	500,000	0	0	0	0	0	0
VOC GRANT	200,000	0	0	200,000	0	0	0	0	0
INTERFUND LOAN INTEREST EXPENSE	2,500	0	0	0	0	0	0	0	2,500
SALE OF RE SERVICES	62,000	0	0	0	0	0	62,000	0	0
TOTAL EXPENDITURES	7,183,658	214,000	656,000	6,249,158	0	0	62,000	0	2,500

FY 2024-2025

Chewelah School District No.036

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	248,402	248,791	272,800
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	248,402	248,791	272,800
EXPENDITURES			
33 Transportation Equipment Purchases	124,556	580,791	726,800
34 Transportation Equipment Major Repair	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	124,556	580,791	726,800
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)	123,846	-332,000	-454,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	207,746	332,000	454,000
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	207,746	332,000	454,000
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	331,592	0	0
G.L.830 Restricted for Debt Service	0	0	0

Chewelah School District No.036

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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/	331,592	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.

FY 2024-2025

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 2024	0	0	0	37.00	0
Spring 2025	0	0	0	63.00	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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	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 2024-2025	Interest Payments in FY 2024-2025	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	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 2024-2025

Chewelah School District No.036

F-195F

ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	30.00	35.00	35.00	35.00
2. Grade 1	52.00	32.00	37.00	37.00
3. Grade 2	38.00	53.00	33.00	38.00
4. Grade 3	61.00	40.00	55.00	35.00
5. Grade 4	39.00	62.00	41.00	56.00
6. Grade 5	59.00	40.00	63.00	42.00
7. Grade 6	54.00	60.00	41.00	64.00
8. Grade 7	45.00	56.00	62.00	43.00
9. Grade 8	65.00	45.00	56.00	62.00
10. Grade 9	55.00	71.00	51.00	62.00
11. Grade 10	57.00	55.00	71.00	51.00
12. Grade 11 (excluding Running Start)	51.00	44.00	44.00	58.00
13. Grade 12 (excluding Running Start)	44.00	48.00	41.00	39.00
14. SUBTOTAL	650.00	641.00	630.00	622.00
15. Running Start	25.00	25.00	25.00	25.00
16. Dropout Reengagement Enrollment	20.00	20.00	20.00	20.00
17. ALE Enrollment	115.00	114.00	120.00	120.00
18. TOTAL K-12	810.00	800.00	795.00	787.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	62.544	61.780	61.390	59.400
2. General Fund FTE Classified Employees /4	35.493	35.060	34.840	33.560

Chewelah School District No.036

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	1,217,349	1,538,717	1,539,189	1,520,041
2000 Local Nontax Support	121,830	121,830	121,830	121,830
3000 State, General Purpose	8,374,599	8,483,585	8,647,995	8,787,657
4000 State, Special Purpose	3,553,657	3,642,498	3,733,561	3,826,900
5000 Federal, General Purpose	20,500	20,500	20,500	20,500
6000 Federal, Special Purpose	1,500,649	1,500,649	1,500,649	1,500,649
7000 Revenues from Other School Districts	27,000	27,000	27,000	27,000
8000 Revenues from Other Entities	70,000	70,000	70,000	70,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,885,584	15,404,779	15,660,724	15,874,577
EXPENDITURES				
00 Regular Instruction	7,063,087	7,095,005	7,203,278	6,999,593
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	2,017,199	2,067,629	2,119,320	2,172,303
30 Vocational Education Instruction	706,024	723,675	741,766	760,311
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,559,524	1,598,512	1,638,475	1,679,437
70 Other Instructional Programs	35,239	36,120	37,023	37,949
80 Community Services	5,000	5,000	5,000	5,000
90 Support Services	3,920,982	4,019,007	4,119,482	4,222,469
B. TOTAL EXPENDITURES	15,307,055	15,544,948	15,864,344	15,877,062
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)	-421,470	-140,169	-203,620	-2,485
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	53,200	53,200	0	0

Chewelah School District No.036

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	900,000	350,000	200,000	0
G.L.890 Unassigned Fund Balance	1,046,800	1,175,330	1,238,361	1,234,741
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,000,000	1,578,530	1,438,361	1,234,741
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	53,200	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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	350,000	200,000	0	0
G.L.890 Unassigned Fund Balance	1,175,330	1,238,361	1,234,741	1,232,256
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,578,530	1,438,361	1,234,741	1,232,256

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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	80,000	80,000	80,000	80,000
200 Athletics	167,000	167,000	167,000	167,000
300 Classes	12,000	12,000	12,000	12,000
400 Clubs	84,150	84,150	84,150	84,150
600 Private Moneys	10,600	10,600	10,600	10,600
A. TOTAL REVENUES	353,750	353,750	353,750	353,750
EXPENDITURES				
100 General Student Body	80,000	80,000	80,000	80,000
200 Athletics	147,000	147,000	147,000	147,000
300 Classes	12,000	12,000	12,000	12,000
400 Clubs	78,000	78,000	78,000	78,000
600 Private Moneys	13,600	13,600	13,600	13,600
B. TOTAL EXPENDITURES	330,600	330,600	330,600	330,600
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	23,150	23,150	23,150	23,150
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	95,000	118,150	141,300	164,450
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	95,000	118,150	141,300	164,450
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	118,150	141,300	164,450	187,600
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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/	118,150	141,300	164,450	187,600

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	1,200	1,200	1,200	1,200
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	1,200	1,200	1,200	1,200
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)	1,200	1,200	1,200	1,200
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	25,200	25,200	27,600	28,800
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	1,200	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	25,200	26,400	27,600	28,800
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	25,200	27,600	28,800	30,000
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	1,200	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	26,400	27,600	28,800	30,000

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.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	289,739	210,000	210,000	210,000
2000 Local Nontax Support	5,000	2,000	2,000	2,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	6,824,158	150,000	150,000	150,000
5000 Federal, General Purpose	6,000	3,000	3,000	3,000
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	5,000	5,000	5,000	5,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,129,897	370,000	370,000	370,000
EXPENDITURES				
10 Sites	214,000	150,000	150,000	150,000
20 Buildings	656,000	218,562	218,000	218,000
30 Equipment	6,249,158	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	62,000	2,000	2,000	2,000
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	2,500	0	0	0
B. TOTAL EXPENDITURES	7,183,658	370,562	370,000	370,000
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)	-53,760	-562	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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	10,000	303	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	44,323	259	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	54,323	562	0	0
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	303	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	259	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	562	0	0	0

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	13,000	13,000	13,000	13,000
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	257,800	257,800	257,800	257,800
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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	272,800	272,800	272,800	272,800
EXPENDITURES				
33 Transportation Equipment Purchases	726,800	272,800	272,800	272,800
34 Transportation Equipment 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	726,800	272,800	272,800	272,800
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)	-454,000	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	454,000	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	454,000	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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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.