

Wenatchee School District (2022-2023 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1. Kindergarten /2	512.00	495.00	486.00	468.00
2. Grade 1	470.00	464.00	445.00	436.00
3. Grade 2	441.00	472.00	464.00	445.00
4. Grade 3	459.00	439.00	462.00	454.00
5. Grade 4	464.00	461.00	435.00	462.00
6. Grade 5	525.00	467.00	467.00	444.00
7. Grade 6	498.00	481.00	424.00	422.00
8. Grade 7	529.00	510.00	492.00	434.00
9. Grade 8	522.00	522.00	493.00	475.00
10. Grade 9	577.00	540.00	541.00	510.00
11. Grade 10	556.00	580.00	543.00	541.00
12. Grade 11 (excluding Running Start)	473.00	475.00	473.00	464.00
13. Grade 12 (excluding Running Start)	454.00	445.00	444.00	438.00
14. SUBTOTAL	6,480.00	6,351.00	6,169.00	5,993.00
15. Running Start	250.00	245.00	245.00	245.00
16. Dropout Reengagement Enrollment	45.00	45.00	45.00	45.00
17. ALE Enrollment	367.00	343.00	307.00	295.00
18. TOTAL K-12	7,142.00	6,984.00	6,766.00	6,578.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	593.724	551.720	536.720	526.720
2. General Fund FTE Classified Employees /4	347.958	338.010	335.010	332.010

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

	Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
	1000 Local Taxes	12,186,999	12,537,737	12,887,737	13,237,737
	2000 Local Nontax Support	1,526,300	1,526,300	1,526,300	1,526,300
	3000 State, General Purpose	72,874,731	71,854,871	70,237,156	68,573,970
	4000 State, Special Purpose	23,405,372	23,512,030	23,848,556	24,189,378
	5000 Federal, General Purpose	300,000	300,000	300,000	300,000
	6000 Federal, Special Purpose	28,743,116	15,207,501	14,538,501	14,538,501
	7000 Revenues from Other School Districts	115,000	115,000	115,000	115,000
	8000 Revenues from Other Entities	2,000	2,000	2,000	2,000
	9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES		139,153,518	125,055,439	123,455,250	122,482,886

EXPENDITURES

	00 Regular Instruction	62,461,887	60,215,948	59,459,189	57,874,190
	10 Federal Special Purpose Funding	5,244,722	652,400		
	20 Special Education Instruction	16,024,901	16,101,025	16,302,245	16,450,421
	30 Vocational Education Instruction	8,282,946	7,932,469	8,001,677	8,071,568
	40 Skill Center Instruction	2,033,571	1,996,731	2,019,194	2,019,615
	50 and 60 Compensatory Education Instruction	15,672,849	15,126,842	15,236,752	15,347,702
	70 Other Instructional Programs	11,298,509	4,123,293	4,131,032	4,138,925
	80 Community Services	46,591	46,622	46,652	46,683
	90 Support Services	20,408,612	19,400,908	19,515,439	18,916,370
B. TOTAL EXPENDITURES		141,474,588	125,596,238	124,712,180	122,865,474
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/					
D. OTHER FINANCING USES (G.L.535) 2/					
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)		-2,321,069	-540,799	-1,256,930	-382,588

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items					
G.L.815 Restricted for Unequalized Deductible Revenue					
G.L.821 Restricted for Carryover of Restricted Revenues	645,000	225,000	225,000	225,000	

G.L.825 Restricted for Skill Center	1,345,000	1,345,000	1,345,000	1,345,000
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	40,000	40,000	40,000	40,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects	4,000,000	4,000,000	4,000,000	4,000,000
G.L.888 Assigned to Other Purposes	400,000	400,000	400,000	400,000
G.L.890 Unassigned Fund Balance	3,620,000	1,345,202	1,248,320	35,593
G.L.891 Unassigned to Minimum Fund Balance Policy	6,200,000	6,573,729	6,129,812	6,085,609
F. TOTAL BEGINNING FUND BALANCE	16,250,000	13,928,931	13,388,132	12,131,202

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	225,000	225,000	225,000	225,000
G.L.825 Restricted for Skill Center	1,345,000	1,345,000	1,345,000	1,345,000
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	40,000	40,000	40,000	40,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects	4,000,000	4,000,000	4,000,000	4,000,000

G.L.888 Assigned to Other Purposes	400,000	400,000	400,000	400,000
G.L.890 Unassigned Fund Balance	1,345,202	1,248,319	35,593	-254,660
G.L.891 Unassigned to Minimum Fund Balance Policy	6,573,729	6,129,812	6,085,609	5,993,274
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,928,931	13,388,132	12,131,202	11,748,614

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
100 General Student Body	229,280	225,000	225,000	225,000
200 Athletics	340,175	340,000	340,000	340,000
300 Classes	5,000	5,000	5,000	5,000
400 Clubs	665,846	665,000	665,000	665,000
600 Private Moneys	73,232	75,000	75,000	75,000
A. TOTAL REVENUES	1,313,533	1,310,000	1,310,000	1,310,000

EXPENDITURES

100 General Student Body	261,535	261,000	261,000	261,000
200 Athletics	346,810	347,000	347,000	347,000
300 Classes	3,500	5,000	5,000	5,000
400 Clubs	622,237	622,000	622,000	622,000
600 Private Moneys	74,850	75,000	75,000	75,000
B. TOTAL EXPENDITURES	1,308,932	1,310,000	1,310,000	1,310,000

C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	4,601	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	650,000	654,601	654,601	654,601
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				

G.L.890 Unassigned Fund Balance

D. TOTAL BEGINNING FUND BALANCE	650,000	654,601	654,601	654,601
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	654,601	654,601	654,601	654,601
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G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

F. TOTAL ENDING FUND BALANCE (C+D) 1/	654,601	654,601	654,601	654,601
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SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

	Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
	1000 Local Taxes	6,149,439	6,272,551	6,397,631	6,525,151
	2000 Local Nontax Support	15,000	15,000	15,000	15,000
	3000 State, General Purpose				
	5000 Federal, General Purpose				
	9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES		6,164,439	6,287,551	6,412,631	6,540,151

EXPENDITURES

Matured Bond Expenditures	3,265,000	3,550,000	3,850,000	4,170,000
Interest on Bonds	2,737,788	2,567,413	2,382,413	2,202,763
Interfund Loan Interest				
Bond Transfer Fees	50,000	50,000	50,000	50,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	6,052,788	6,167,413	6,282,413	6,422,763

C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)

D. OTHER FINANCING USES (G.L.535)

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	111,651	120,138	130,218	117,388
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	2,907,306	3,018,957	3,139,095	3,269,313
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G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	2,907,306	3,018,957	3,139,095	3,269,313
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	3,018,957	3,139,095	3,269,313	3,386,701
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G.L.835 Restricted for Arbitrage Rebate

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,018,957	3,139,095	3,269,313	3,386,701
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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
1000 Local Taxes				
2000 Local Nontax Support	4,005,000	5,100	5,100	5,100
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				

7000 | Revenues from Other School Districts

8000 | Revenues from Other Entities

9000 | Other Financing Sources

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,005,000	5,100	5,100	5,100
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EXPENDITURES

10 | Sites 4,000,000

20 | Buildings 400,000

30 | Equipment

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES	4,400,000	0	0	0
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-395,000	5,100	5,100	5,100
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds	1,000,000	600,000	600,000	600,000
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G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes	560,500	565,500	570,600	575,700
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G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	1,560,500	1,165,500	1,170,600	1,175,700
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds	600,000	600,000	600,000	600,000
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G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes	565,500	570,600	575,700	580,800
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G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,165,500	1,170,600	1,175,700	1,180,800
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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	2,000	2,000	1,000	1,000
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose-Unassigned				
4300 Other State Agencies-Unassigned				
4499 Transportation Reimbursement Depreciation	255,807	247,223	252,182	204,536
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				
6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities				
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				

A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)

B. 9900 TRANSFERS IN (from the General Fund)

C. TOTAL REVENUES AND OTHER FINANCING SOURCES	257,807	249,223	253,182	205,536
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EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	605,000	350,000	375,000	390,000
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34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
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61 Bond/Levy Issuance and/or Election

91 Principal - formerly Act 84

92 Interest 1/ - formerly Act. 83

93 Arbitrage Rebate

D. TOTAL EXPENDITURES	605,000	350,000	375,000	390,000
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E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/

F. OTHER FINANCING USES (G.L.535) 3/

G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-347,193	-100,777	-121,818	-184,464
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	870,000	522,807	422,030	300,212
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G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	870,000	522,807	422,030	300,212
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	522,807	422,030	300,212	115,748
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G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	522,807	422,030	300,212	115,748
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Comment

In an effort to address declining enrollment the District will be making the necessary staffing and operational changes to maintain financial stability.