

Cheney School District (2023-2024 Budget)

ENROLLMENT AND STAFF COUNTS

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

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1. Kindergarten /2	406.80	405.00	410.00	415.00
2. Grade 1	403.00	406.80	405.00	410.00
3. Grade 2	421.00	403.00	406.80	405.00
4. Grade 3	416.00	421.00	403.00	406.80
5. Grade 4	390.00	416.00	421.00	403.00
6. Grade 5	404.00	390.00	416.00	421.00
7. Grade 6	376.49	404.00	390.00	416.00
8. Grade 7	416.00	376.49	404.00	390.00
9. Grade 8	418.00	416.00	376.49	404.00
10. Grade 9	383.00	418.00	416.00	376.49
11. Grade 10	394.00	383.00	418.00	416.00
12. Grade 11 (excluding Running Start)	360.00	394.00	383.00	418.00
13. Grade 12 (excluding Running Start)	249.05	324.00	354.60	344.70
14. SUBTOTAL	5,037.34	5,157.29	5,203.89	5,225.99
15. Running Start	122.88	130.00	130.00	130.00
16. Dropout Reengagement Enrollment	10.00	10.00	10.00	10.00
17. ALE Enrollment	249.70	250.00	250.00	250.00
18. TOTAL K-12	5,419.92	5,547.29	5,593.89	5,615.99

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	425.300	427.000	430.000	433.000
2. General Fund FTE Classified Employees /4	241.704	245.000	248.000	250.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1000 Local Taxes	9,834,000	9,900,000	9,900,000	9,900,000
2000 Local Nontax Support	1,111,000	1,300,000	1,500,000	1,700,000
3000 State, General Purpose	52,424,765	53,997,508	55,617,433	57,285,956
4000 State, Special Purpose	18,051,227	18,592,764	19,150,547	19,725,063
5000 Federal, General Purpose	7,500	7,500	7,500	7,500
6000 Federal, Special Purpose	8,256,839	5,256,839	5,256,839	5,256,839
7000 Revenues from Other School Districts	35,000	36,750	38,588	40,517
8000 Revenues from Other Entities	1,501,500	1,501,500	1,501,500	1,501,500
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	91,221,831	90,592,861	92,972,407	95,417,375

EXPENDITURES

00 Regular Instruction	44,279,795	47,859,305	48,816,491	49,792,821
10 Federal Special Purpose Funding	2,693,914			
20 Special Education Instruction	13,077,605	13,339,157	13,605,940	13,878,059
30 Vocational Education Instruction	4,311,927	4,398,166	4,486,129	4,575,852
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	5,038,932	5,038,932	5,139,711	5,242,505
70 Other Instructional Programs	458,043	467,204	476,548	486,079
80 Community Services	955,642	974,755	994,250	1,014,135
90 Support Services	20,414,103	20,414,103	20,822,385	21,238,833
B. TOTAL EXPENDITURES	91,229,961	92,491,622	94,341,454	96,228,284
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)	-8,130	-1,898,761	-1,369,047	-810,909

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	500,000	500,000		

G.L.823 Restricted for Carryover of Transition To Kindergerten				
G.L.825 Restricted for Skill Center				
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	500,000	500,000		
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	150,000	150,000		
G.L.872 Committed to Economic Stabilization				
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	783,689	325,768		
G.L.891 Unassigned to Minimum Fund Balance Policy	4,111,300	4,561,091	4,138,098	2,769,051
F. TOTAL BEGINNING FUND BALANCE	6,044,989	6,036,859	4,138,098	2,769,051

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	500,000
G.L.823 Restricted for Carryover of Transition To Kindergerten	
G.L.825 Restricted for Skill Center	
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	500,000
G.L.845 Restricted for Self-Insurance	
G.L.850 Restricted for Uninsured Risks	

G.L.870 Committed to Other Purposes	150,000			
G.L.872 Committed to Economic Stabilization				
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	325,768			
G.L.891 Unassigned to Minimum Fund Balance Policy	4,561,091	4,138,098	2,769,051	1,958,141
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,036,859	4,138,098	2,769,051	1,958,142

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
100 General Student Body	94,757	97,600	100,528	103,544
200 Athletics	158,773	163,536	168,442	173,495
300 Classes	29,000	29,870	30,766	31,689
400 Clubs	241,065	248,297	255,746	263,418
600 Private Moneys	2,600	2,678	2,758	2,841
A. TOTAL REVENUES	526,195	541,981	558,240	574,987

EXPENDITURES

100 General Student Body	79,483	80,278	81,081	81,892
200 Athletics	228,278	230,561	232,867	235,196
300 Classes	28,100	28,381	28,665	28,952
400 Clubs	261,805	264,423	267,067	269,738
600 Private Moneys	3,500	3,535	3,570	3,606
B. TOTAL EXPENDITURES	601,166	607,178	613,250	619,384
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-74,971	-65,197	-55,010	-44,397

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	534,530	459,559	394,362	339,352
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	534,530	459,559	394,362	339,352

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	459,559	394,362	339,352	294,955
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/	459,559	394,362	339,352	294,955

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1000 Local Taxes	10,505,672	10,758,000	11,084,000	11,414,000
2000 Local Nontax Support	20,000	20,000	20,000	20,000
3000 State, General Purpose				
5000 Federal, General Purpose	760,690	300,000	300,000	
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,286,362	11,078,000	11,404,000	11,434,000

EXPENDITURES

Matured Bond Expenditures	7,390,000	7,930,000	8,470,000	9,005,000
Interest on Bonds	3,267,582	2,915,627	2,565,813	2,024,196

Interfund Loan Interest	500			
Bond Transfer Fees	5,000	5,000	5,000	5,000
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	10,663,082	10,850,627	11,040,813	11,034,196
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)	623,280	227,373	363,187	399,804

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	5,089,698	5,712,978	5,940,351	6,303,538
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	5,089,698	5,712,978	5,940,351	6,303,538

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	5,712,978	5,940,351	6,303,538	6,703,342
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)	5,712,978	5,940,351	6,303,538	6,703,342

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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1000 Local Taxes	556,895	555,555	555,555	555,555
2000 Local Nontax Support	20,000	20,000	20,000	20,000
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	576,895	575,555	575,555	575,555

EXPENDITURES

10 Sites	200,000			
20 Buildings				
30 Equipment	1,600,000	575,555	575,555	575,555
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	1,800,000	575,555	575,555	575,555
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)	-1,223,105	0	0	0

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	2,593,843	1,370,738	1,370,738	1,370,738
G.L.863 Restricted from State Proceeds				
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				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	2,593,843	1,370,738	1,370,738	1,370,738

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	1,370,738	1,370,738	1,370,738	1,370,738
G.L.863 Restricted from State Proceeds				
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				
G.L.890 Unassigned Fund Balance				

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 1,370,738 1,370,738 1,370,738 1,370,738

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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	8,000	8,000	8,000	8,000
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	601,082	468,379	519,683	560,065
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	609,082	476,379	527,683	568,065
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EXPENDITURES

33 Transportation Equipment Purchases	900,000	500,000	525,000	550,000
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34 Transportation Equipmment Major Repair

43 Transportation Vehicle Energy Audits

44 Transportation Equipment Capital Improvement

61 Bond/Levy Issuance and/or Election

91 Principal

92 Interest 1/

93 Arbitrage Rebate

D. TOTAL EXPENDITURES	900,000	500,000	525,000	550,000
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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)	-290,918	-23,621	2,683	18,065
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	593,343	302,425	278,804	281,487
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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	593,343	302,425	278,804	281,487
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	302,425	278,804	281,487	299,552
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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/	302,425	278,804	281,487	299,552
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Comment