

Cosmopolis 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	39.00	29.00	29.00	29.00
2. Grade 1	24.00	25.00	25.00	25.00
3. Grade 2	20.00	24.00	21.00	24.00
4. Grade 3	25.00	20.00	24.00	21.00
5. Grade 4	24.00	25.00	20.00	24.00
6. Grade 5	21.00	24.00	25.00	20.00
7. Grade 6	12.00	21.00	24.00	25.00
8. Grade 7				
9. Grade 8				
10. Grade 9				
11. Grade 10				
12. Grade 11 (excluding Running Start)				
13. Grade 12 (excluding Running Start)				
14. SUBTOTAL	165.00	168.00	168.00	168.00
15. Running Start				
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				
18. TOTAL K-12	165.00	168.00	168.00	168.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	17.816	15.000	15.000	15.000
2. General Fund FTE Classified Employees /4	13.905	9.000	9.000	9.000

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	639,710	641,920	641,920	641,920

2000 Local Nontax Support	77,840	79,396	80,983	82,602
3000 State, General Purpose	1,882,012	1,919,652	1,958,045	1,997,206
4000 State, Special Purpose	335,595	342,306	349,153	356,136
5000 Federal, General Purpose	2,500	2,500	2,500	2,500
6000 Federal, Special Purpose	494,934	70,000	71,400	72,828
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,432,591	3,055,774	3,104,001	3,153,192

EXPENDITURES

00 Regular Instruction	2,412,013	1,765,203	1,765,203	2,118,243
10 Federal Special Purpose Funding	186,736	70,000	71,400	72,828
20 Special Education Instruction	305,167	309,744	314,390	319,106
30 Vocational Education Instruction				
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	131,572	111,836	111,836	111,836
70 Other Instructional Programs	4,882	4,882	4,882	4,882
80 Community Services				
90 Support Services	872,803	753,010	753,010	75,010
B. TOTAL EXPENDITURES	3,913,173	3,014,675	3,020,721	2,701,905
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)	-480,581	41,099	83,280	451,287

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				
G.L.823 Restricted for Carryover of Transition To Kindergarten				
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				
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.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	644,000	219,418	260,517	343,797
G.L.891 Unassigned to Minimum Fund Balance Policy	56,000			
F. TOTAL BEGINNING FUND BALANCE	700,000	219,418	260,517	343,797

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				
G.L.823 Restricted for Carryover of Transition To Kindergarten				
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				
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.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	163,418	260,517	343,797	795,084
G.L.891 Unassigned to Minimum Fund Balance Policy	56,000			

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/ 219,418 260,517 343,797 795,084

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				
200 Athletics				
300 Classes				
400 Clubs				
600 Private Moneys				
A. TOTAL REVENUES	0	0	0	0

EXPENDITURES

100 General Student Body				
200 Athletics				
300 Classes				
400 Clubs				
600 Private Moneys				
B. TOTAL EXPENDITURES	0	0	0	0
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	0	0	0	0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
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	0	0	0	0

ENDING FUND BALANCE

G.L.810 Restricted for Other Items
 G.L.819 Restricted for Fund Purposes

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/ 0 0 0 0

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	247,479	247,479	247,479	247,479
2000 Local Nontax Support	300	300	300	300
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	247,779	247,779	247,779	247,779

EXPENDITURES

Matured Bond Expenditures	155,000	165,000	170,000	175,000
Interest on Bonds	86,625	79,725	72,650	68,556
Interfund Loan Interest				
Bond Transfer Fees	1,500	1,500	1,500	1,500
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	243,125	246,225	244,150	245,056
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)	4,654	1,554	3,629	2,723

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	245,524	250,178	251,732	255,361
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	245,524	250,178	251,732	255,361
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.830 Restricted for Debt Service	245,524	253,232	250,232	253,861
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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	4,654			
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G.L.890 Unassigned Fund Balance

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	250,178	251,732	255,361	258,084
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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
1000 Local Taxes				
2000 Local Nontax Support	300	300	300	300
3000 State, General Purpose				
4000 State, Special Purpose	250,000	30,000	40,000	50,000
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	250,300	30,300	40,300	50,300

EXPENDITURES

10 Sites				
20 Buildings	250,000	30,000	40,000	50,000
30 Equipment				
40 Energy				

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES	250,000	30,000	40,000	50,000
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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)	300	300	300	300
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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

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	50,000	50,300	50,600	50,900
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G.L.890 Unassigned Fund Balance

F. TOTAL BEGINNING FUND BALANCE	50,000	50,300	50,600	50,900
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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					
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	50,300	50,300	50,300	50,300	
G.L.890 Unassigned Fund Balance					
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	50,300	50,600	50,900	51,200	

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	250	250	250	250
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	9,468	9,468	9,468	9,468
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	9,718	9,718	9,718	9,718

EXPENDITURES

33 Transportation Equipment Purchases				
34 Transportation Equipment 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	0	0	0	0
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)	9,718	9,718	9,718	9,718

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	15,769	25,487	35,205	44,923
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	15,769	25,487	35,205	44,923

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	25,487	35,205	44,923	54,641
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/	25,487	35,205	44,923	54,641

Comment