

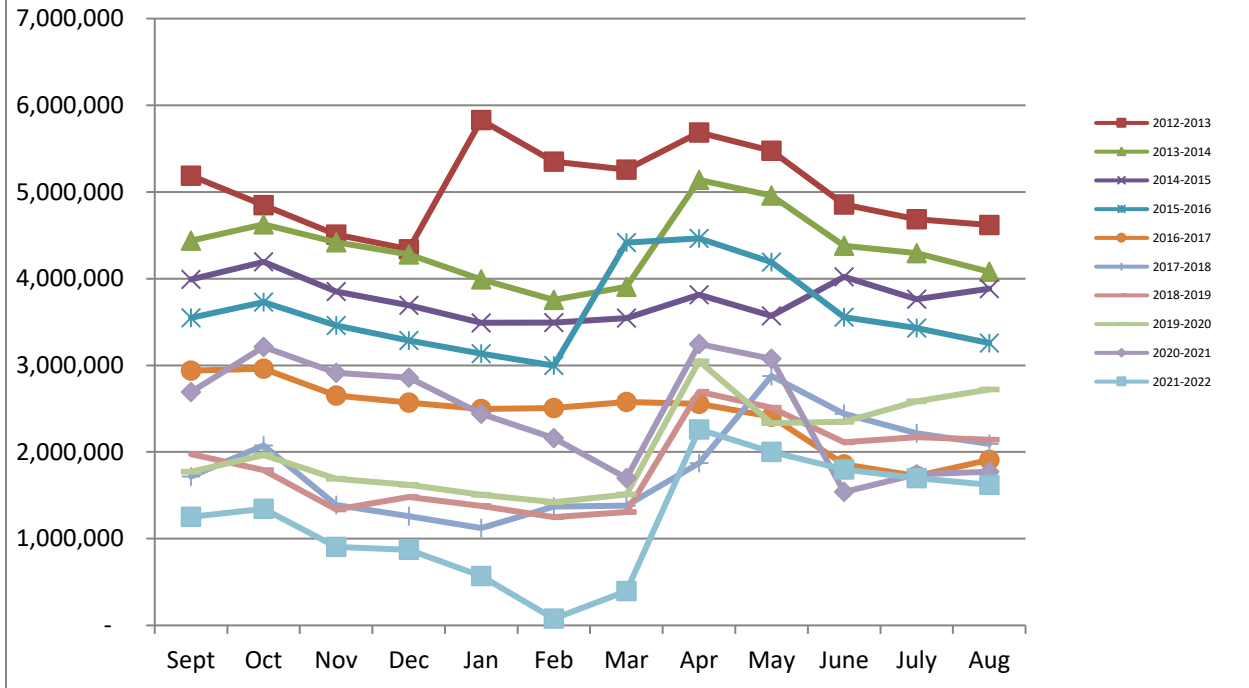


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Stevenson-Carson School District 2022-23 Adopted Budget 6/23/2022

Prepared by Kathy McKee, Business Manager

General Fund Balance Estimated Through August 2022



Historical Fund Balances:

- 2011-2012 Ending Fund Balance = \$5,361,037
- 2012-2013 Ending Fund Balance = \$4,617,451
- 2013-2014 Ending Fund Balance = \$4,079,055
- 2014-2015 Ending Fund Balance = \$3,884,004
- 2015-2016 Ending Fund Balance = \$3,256,948
- 2016-2017 Ending Fund Balance = \$1,911,202
- 2017-2018 Ending Fund Balance = \$2,094,673
- 2018-2019 Ending Fund Balance = \$2,143,166
- 2019-2020 Ending Fund Balance = \$2,721,557
- 2020-2021 Ending Fund Balance = \$1,588,594
- 2021-2022 Estimated Ending Fund Balance = \$1,620,000

General Fund

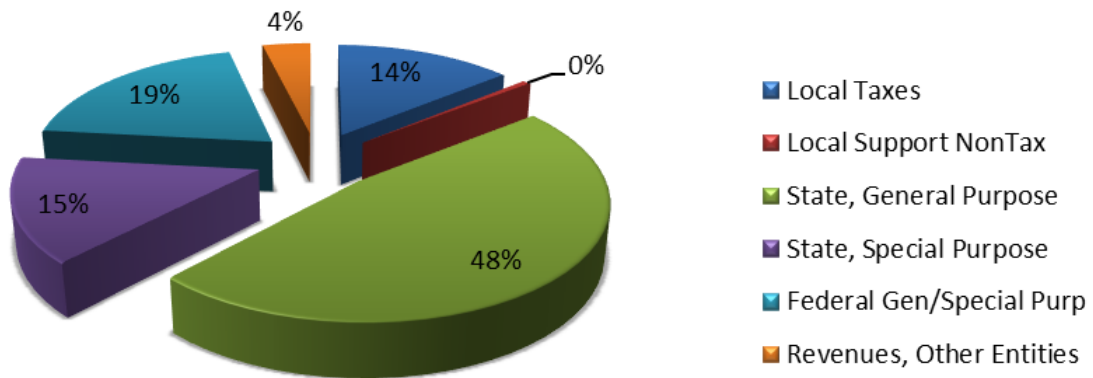
2022-2023 Operating Budget

Projected Beginning Fund Balance: \$ 1,620,000

Revenues/Other			
Financing Sources	2122FY Budget	2223FY Budget	Difference
Local Taxes	\$ 2,133,306	\$ 2,262,394	\$ 129,088
Local Support NonTax	\$ 33,851	\$ 87,850	\$ 53,999
State, General Purpose	\$ 7,740,511	\$ 7,688,886	\$ (51,625)
State, Special Purpose	\$ 2,248,534	\$ 2,360,276	\$ 111,742
Federal Gen/Special Purp	\$ 3,562,591	\$ 3,145,423	\$ (417,168)
Revenues, Other Entities	\$ 631,000	\$ 614,000	\$ (17,000)
Total	\$ 16,349,793	\$ 16,158,829	\$ (190,964)
Expenditures	2122FY Budget	2223FY Budget	Difference
Regular Instruction	\$ 7,861,568	\$ 7,553,585	\$ (307,983)
Federal Special Purpose	\$ 1,994,349	\$ 880,278	\$ (1,114,071)
Special Ed Instruction	\$ 1,294,124	\$ 1,300,000	\$ 5,876
Vocational Ed Instruction	\$ 472,436	\$ 402,537	\$ (69,899)
Compensatory Instruction	\$ 929,512	\$ 1,033,380	\$ 103,868
Other Instructional Prog	\$ 133,489	\$ 121,500	\$ (11,989)
Support Services	\$ 3,664,315	\$ 3,667,549	\$ 3,234
Total	\$ 16,349,793	\$ 14,958,829	\$ (1,390,964)
Net Position	\$ -	\$ 1,200,000	\$ 1,200,000

Projected Ending Fund Balance: \$ 1,620,000

General Fund Revenue Sources Fiscal YR 2022-2023



General Fund Revenues Funding Categories Fiscal YR 2022-2023

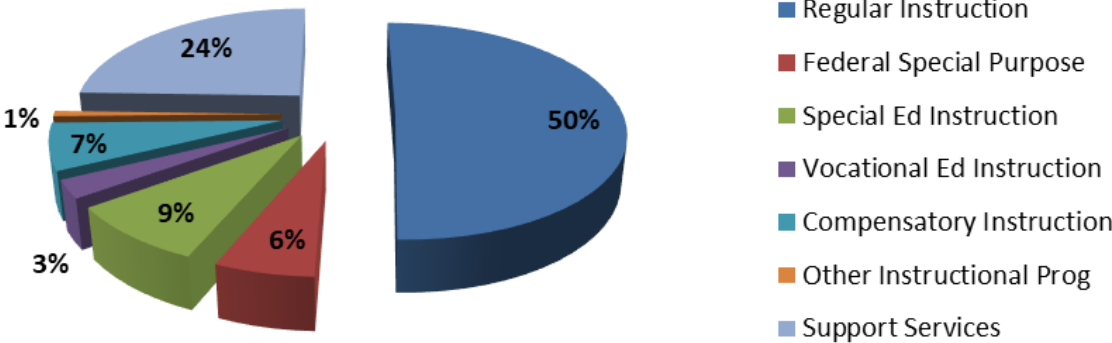


Revenues

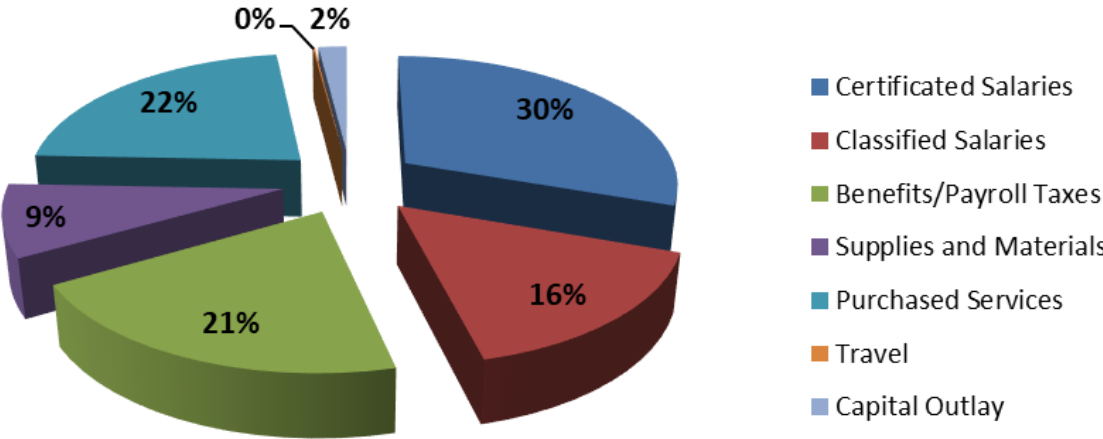
2022-2023 FY Revenue Budget = \$16,158,829

62% - State Funding – Apportionment, Transportation, Grants	\$ 10,049,162
20% - Federal Funding – Special Education, Grants	\$ 3,145,423
18% - Local Funding – Levy, Local Fees, Other Entities	\$ 2,964,244

General Fund Expenditures Fiscal YR 2022-2023



General Fund Expenditures by Object Code Fiscal YR 2022-2023



Expend by Object Code	2122FY Budget	2223FY Budget	Difference
Certificated Salaries	\$ 4,790,660	\$ 4,541,455	\$ (249,205)
Classified Salaries	\$ 2,538,127	\$ 2,369,581	\$ (168,546)
Benefits/Payroll Taxes	\$ 3,165,338	\$ 3,073,439	\$ (91,899)
Supplies and Materials	\$ 2,537,412	\$ 1,326,892	\$ (1,210,520)
Purchased Services	\$ 3,097,831	\$ 3,335,712	\$ 237,881
Travel	\$ 43,425	\$ 19,750	\$ (23,675)
Capital Outlay	\$ 177,000	\$ 292,000	\$ 115,000
Total	\$ 16,349,793	\$ 14,958,829	\$ (1,390,964)

Enrollment

STEVENSON-CARSON SCHOOL DISTRICT ENROLLMENT TRENDS BY GRADE							
	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded	Full-Day K State Funded	Best guess
Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	As of Feb 2022						
Kinder	71.90	62.30	79.70	60.43	41.80	40.00	50
1	69.40	76.40	62.60	80.00	51.50	46.33	40
2	69.52	67.20	75.50	68.29	67.45	50.00	46
3	68.71	66.40	67.70	76.00	52.90	69.19	50
4	70.80	66.95	71.80	66.82	63.32	58.50	69
5	71.64	67.66	70.23	73.57	63.02	73.37	58
6	58.57	63.02	69.51	71.43	68.90	64.10	73
7	50.60	61.20	63.47	75.00	64.92	76.89	64
8	70.30	49.40	61.98	67.29	75.05	62.11	74
9	73.60	84.54	62.10	60.41	71.57	77.10	62
10	85.65	64.23	86.68	57.71	51.69	65.50	75
11	69.72	71.99	58.69	75.32	54.39	50.21	58
12	72.06	73.28	66.54	58.08	76.34	43.25	50
Total FTE	902.46	874.57	896.50	890.35	802.85	776.55	769.00
Difference		(27.89)	21.93	(6.15)	(87.50)	(26.30)	(33.85)
Percent Chg.		-3.19%	2.45%	-0.69%	-10.90%	-3.39%	
Running Start	9.01	8.13	9.94	3.58	6.24	2.69	5.00
Open Doors				4.40	9.10	2.83	3.00
VOC 7-8 (Inc. Total FTE)	7.71	9.97	9.04	10.65	6.49	8.96	9.00
VOC 9-12 (Inc. Total FTE)	45.91	44.00	26.88	30.50	42.50	47.83	40.00
	Total FTE with Running Start and Open Doors						777.00

Stevenson-Carson School District No. 303					
2022-23 MSOC Disclosure					
Combined 1191 MSOC from F-203					
Regular Instruction (Column A)	\$1,021,576.40				
Grades 9-12 Additional (Column J)	\$47,581.45				
* Total MSOC Allocation	\$ 1,069,157.85				
** Objects of Expenditure from F-195					
	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 367,000	\$ 259,450	\$ -	\$ -	\$ 107,550
Object 7 - totals	\$ 1,391,123	\$ 402,738	\$ -	\$ -	\$ 988,385
Object 8 - totals	\$ 17,250	\$ 17,250	\$ -	\$ -	\$ -
Object 9 - totals	\$ 105,000	\$ 50,000	\$ -	\$ -	\$ 55,000
* Total Budgeted 5-9 Expenditures	\$ 1,880,373				
* Difference	\$ (811,215)				

Capital Projects Fund			
2022-23 Capital Projects Fund			
Estimated Beginning Fund Balance:		\$1,650,000	
Revenues	2122FY Budget	2223FY Budget	Difference
Local Taxes	\$ -	\$ -	\$ -
Local Support NonTax	\$ 25,000	\$ 11,000	\$ (14,000)
State, General Purpose			\$ -
State, Special Purpose	\$ 200,000	\$ 5,000,000	\$ 4,800,000
Federal Gen/Special Purp			\$ -
Revenues, Other Entities			\$ -
Total	\$ 225,000	\$ 5,011,000	\$ 4,786,000
Expenditures	2122FY Budget	2223FY Budget	Difference
10 Sites	\$ 80,000	\$ 80,000	\$ -
20 Buildings	\$ 450,000	\$ 450,000	\$ -
30 Equipment	\$ 30,000	\$ 30,000	\$ -
40 Energy	\$ 1,010,000	\$ 5,010,000	\$ 4,000,000
Total	\$ 1,570,000	\$ 5,570,000	\$ 4,000,000
Net Position	\$ (1,345,000.0)	\$ (559,000)	\$ 786,000
Transfer in 9901		1,200,000.00	
Estimated Ending Fund Balance		\$ 2,291,000	

Associated Student Body Fund			
2022-23 Budget			
Estimated Beginning Fund Balance:		\$180,000	
Revenues	2122FY Budget	2223FY Budget	Difference
1000 General Student Body	\$ 68,700	\$ 65,500	\$ (3,200)
2000 Athletics	\$ 102,800	\$ 102,800	\$ -
3000 Classes	\$ 8,000	\$ 8,000	\$ -
4000 Clubs	\$ 83,100	\$ 97,100	\$ 14,000
6000 Private Money	\$ 3,700	\$ 3,700	\$ -
Total	\$ 266,300	\$ 277,100	\$ 10,800
Expenditures	2122FY Budget	2223FY Budget	Difference
1000 General Student Body	\$ 68,700	\$ 65,500	\$ (3,200)
2000 Athletics	\$ 102,800	\$ 102,800	\$ -
3000 Classes	\$ 8,000	\$ 8,000	\$ -
4000 Clubs	\$ 83,100	\$ 97,100	\$ 14,000
6000 Private Money	\$ 3,700	\$ 3,700	\$ -
Total	\$ 266,300	\$ 277,100	\$ 10,800
Net Position	\$ -	\$ -	\$ -
Estimated Ending Fund Balance:		\$ 180,000	

Transportation Vehicle Fund			
2022-23 Budget			
Estimated Beginning Fund Balance:			
		\$	28,584
Revenues/Other			
Financing Sources	2122FY Budget	2223FY Budget	Difference
Local Taxes			\$ -
Local Support NonTax	\$ 1,000	\$ 1,000	\$ -
State, General Purpose			\$ -
State, Special Purpose	\$ 73,000	\$ 68,000	\$ (5,000)
Federal Gen/Special Purp			\$ -
Revenues, Other Entities			\$ -
Total	\$ 74,000	\$ 69,000	\$ (5,000)
Expenditures			
	2122FY Budget	2223FY Budget	Difference
30 Equipment	\$ 190,000	\$ 90,000	\$ (100,000)
60 Bond Levy Issuance	.	.	
90 Debt			\$ -
Total	\$ 190,000	\$ 90,000	\$ (100,000)
Net Position	\$ (116,000)	\$ (21,000)	\$ 100,000
Estimated Ending Fund Balance:			
		\$	7,584

Four Year Forecast

Four-Year Enrollment Forecasting				
Grade	2022-23 F	2023-24 F	2024-25 F	2025-26 F
Kinder	50.00	50.00	60.00	65.00
1	40.00	45.00	50.00	55.00
2	46.00	40.00	45.00	50.00
3	50.00	46.00	40.00	45.00
4	69.00	50.00	46.00	40.00
5	58.00	69.00	50.00	46.00
6	73.00	58.00	69.00	50.00
7	64.00	73.00	58.00	69.00
8	74.00	64.00	73.00	58.00
9	62.00	74.00	64.00	73.00
10	75.00	62.00	74.00	64.00
11	58.00	75.00	62.00	74.00
12	50.00	58.00	75.00	62.00
Total FTE	769.00	764.00	766.00	751.00
Running Start	5.00	8.00	8.00	8.00
Open Doors	3.00	5.00	5.00	5.00
ALE	-	-	-	-
Total K-12 FTE	777.00	777.00	779.00	764.00

Revenue Assumption (Guidance from OSPI) A school district must have voter approval on enrichment levy proceeds for them to be considered revenue in the initial year of their four-year budget. If a district's current enrichment levy expires after the initial year of the four-year plan, the district shall assume continued collection of such voter-approved levy at the lesser of 1) the same total dollar amount per calendar year for the duration of the four years, or 2) the estimated maximum allowable levy for that calendar year.

Levy Forecasting						
	869.9	876.3	892.2	769	759	Student AAFE
	2019	2020	2021	2022	2023	Fiscal YR
	\$ 1,349,326	\$ 2,000,000	\$ 2,100,000	\$ 2,210,000	\$ 2,300,000	
36.4%	\$ 490,750	\$ 727,400	\$ 763,770	\$ 803,777		FALL
62.0%	\$ 836,177	\$ 1,239,400	\$ 1,301,370	\$ 1,369,537	\$ 1,425,310	SPRING
	LEA					
	2019	2020	2021	2022	2023	Fiscal YR
	\$ -	\$ 65,300	\$ -	\$ -		
28.0%	\$ -	\$ 18,284	\$ -	\$ -		FALL
72.0%	\$ -	\$ 47,016	\$ -	\$ -		SPRING
		2018-19	\$ 1,655,916			
		2019-20	\$ 1,777,166			
		2020-21	\$ 2,047,054			
		2021-22	\$ 2,133,307			
		2022-23	\$ 2,229,087			

General Fund 4 Year Forecast

REVENUES AND OTHER FINANCING SOURCES		5.50%	2.00%	2.10%	1.90%
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	1000 Local Taxes	2,262,394	2,300,000	2,300,000	2,300,000
	2000 Local Nontax Support	87,850	89,607	91,489	93,227
	3000 State, General Purpose	7,688,886	7,842,664	8,007,360	8,159,499
	4000 State, Special Purpose	2,360,276	2,407,482	2,458,039	2,504,741
	5000 Federal, General Purpose	1,200,000	1,200,000	-	-
	6000 Federal, Special Purpose	1,945,423	1,400,000	1,000,000	1,000,000
	7000 Revenues from Other School Districts	13,000	13,260	13,538	13,796
	8000 Revenues from Other Entities	600,000	612,000	624,852	636,724
	9000 Other Financing Sources	1,000	1,000	1,000	1,000
A	TOTAL REVENUE AND OTHER FINANCING SOURCES	16,158,829	15,866,012	14,496,277	14,708,988
EXPENDITURES					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	00 Regular Instruction	\$ 7,553,585	7,704,657	7,866,454	8,015,917
	10 Federal Stimulus	\$ 880,278	300,000	100,000	-
	20 Special Education Instruction	\$ 1,300,000	1,326,000	1,353,846	1,379,569
	30 Vocational Education Instruction	\$ 402,537	410,588	419,210	427,175
	40 Skill Center Instruction	\$ -	-	-	-
	50 and 60 Compensatory Education Instruction	\$ 1,033,380	1,054,048	1,076,183	1,096,630
	70 Other Instructional Programs	\$ 121,500	50,000	51,050	52,020
	80 Community Services	-	-	-	-
	90 Support Services	3,667,549	3,740,900	3,819,459	3,892,029
B	TOTAL EXPENDITURES	14,958,829	14,586,192	14,686,202	14,863,340
C	OTHER FINANCING USES -- TRANSFERS OUT (G.L. 536) 1/	1,200,000	1200000		0
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)	1,200,000	79,820	(189,925)	(154,352)
BEGINNING FUND BALANCE					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	G.L.884 Assigned to Other Capital Projects		-		
	G.L.888 Assigned to Other Purposes	95,000	95,000	95,000	95,000
	G.L.890 Unassigned Fund Balance	1,525,000	1,525,000	1,604,820	1,414,896
	G.L.891 Unassigned to Minimum Fund Balance Policy				
F	TOTAL BEGINNING FUND BALANCE	1,620,000	1,620,000	1,699,820	1,509,896
ENDING FUND BALANCE					
	Description				
	G.L.884 Assigned to Other Capital Projects				
	G.L.888 Assigned to Other Purposes	95,000	95,000	95000	95000
	G.L.890 Unassigned Fund Balance	1,525,000	1,604,820	1,414,896	1,260,544
	G.L.891 Unassigned to Minimum Fund Balance Policy				
H	TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,620,000	1,699,820	1,509,896	1,355,544

Capital Projects 4 Year Forecast

SUMMARY OF CAPITAL PROJECTS FUND BUDGET					
REVENUES AND OTHER FINANCING SOURCES					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	1000 Local Taxes	-			
	2000 Local Nontax Support	11,000	11,000	11,000	11,000
	4000 State, Special Purpose	5,000,000	200,000	200,000	200,000
A	TOTAL REVENUE AND OTHER FINANCING SOURCES	5,011,000	211,000	211,000	211,000
EXPENDITURES					
	Description				
	10 Sites	\$ 80,000	10,000	10,000	10,000
	20 Buildings	\$ 450,000	100,000	100,000	100,000
	30 Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	40 Energy	\$ 5,010,000	20,000	20,000	20,000
B	TOTAL EXPENDITURES	5,570,000	160,000	160,000	160,000
C	OTHER FINANCING USES -- TRANSFERS OUT (G.L. 536) 1/				
D	Transfers in From General Fund 9901	1200000	1200000	0	0
E	EXCESS OF REVENUES / OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-	(559,000)	51,000	51,000	51,000
BEGINNING FUND BALANCE					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	G.L.889 Assigned to Fund Purposes	1,650,000	2,291,000	3,542,000	3,593,000
F	TOTAL BEGINNING FUND BALANCE	1,650,000	2,291,000	3,542,000	3,593,000
ENDING FUND BALANCE					
	Description				
	G.L.889 Assigned to Fund Purposes	2,291,000	3,542,000	3,593,000	3,644,000
H	TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,291,000	3,542,000	3,593,000	3,644,000

ASB 4 Year Forecast

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET					
REVENUES					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	100 General Student Body	65,500	68,700	68,700	68,700
	200 Athletics	102,800	102,800	102,800	102,800
	300 Classes	8,000	8,000	8,000	8,000
	400 Clubs	97,100	105,466	105,466	105,466
	600 Private Moneys	3,700	3,700	3,700	3,700
A	TOTAL REVENUES	277,100	288,666	288,666	288,666
EXPENDITURES					
	Description				
	100 General Student Body	65,500	68,700	68,700	68,700
	200 Athletics	102,800	102,800	102,800	102,800
	300 Classes	8,000	8,000	8,000	8,000
	400 Clubs	97,100	105,466	105,466	105,466
	600 Private Moneys	3,700	3,700	3,700	3,700
B	TOTAL EXPENDITURES	277,100	288,666	288,666	288,666
C	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-	-	-	-
BEGINNING FUND BALANCE					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	180,000	180,000	180,000	180,000
D	TOTAL BEGINNING FUND BALANCE	180,000	180,000	180,000	180,000
ENDING FUND BALANCE					
	Description				
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	180,000	180,000	180,000	180,000
D	TOTAL ENDING FUND BALANCE	180,000	180,000	180,000	180,000

Transportation Vehicle 4 Year Forecast

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET					
REVENUES AND OTHER FINANCING SOURCES					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	2300 Investment Earnings	1,000	1,200	1,200	1,200
	4499 Transportation Reimbursement Depreciation	68,000	72,000	65,000	72,000
	9300 Sale of Equipment	-	1,000	1,000	1,000
A	TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	69,000	74,200	67,200	74,200
B	9900 TRANSFERS IN (from the General Fund)	0			
C	TOTAL REVENUES AND OTHER FINANCING SOURCES	69,000	74,200	67,200	74,200
EXPENDITURES					
	Description				
	33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	90,000		130,000	70,000
	34 Transportation Equipment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
D	TOTAL EXPENDITURES	90,000	-	130,000	70,000
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)	(21,000)	74,200	(62,800)	4,200
BEGINNING FUND BALANCE					
	Description	2022-23 F	2023-24 F	2024-25 F	2025-26 F
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	28,584	7,584	81,784	18,984
D	TOTAL BEGINNING FUND BALANCE	28,584	7,584	81,784	18,984
ENDING FUND BALANCE					
	Description				
	G.L.810 Restricted for Other Items				
	G.L.819 Restricted for Fund Purposes	7,584	81,784	18,984	23,184
D	TOTAL ENDING FUND BALANCE	7,584	81,784	18,984	23,184