



NESPELEM SCHOOL DISTRICT

BUDGET PRESENTATION

FY2025-2026

NESPELEM SCHOOL DISTRICT

- This Budget Summary provides information on the 2025-2026 Budget for Nesperlem School District. More detailed budget information is available in the formal budget, which is available on the OSPI website. (Form F195)

- **WHAT ARE THE BUDGETS FOR THE SCHOOL DISTRICT?**

- **THE BUDGET CONSISTS OF FIVE SEPARATE FUNDS**

- **GENERAL FUND:**



The general fund is used to account for all financial resources except those required to be accounted for in another fund. Revenues for the general fund are primarily from state funds, special maintenance and operations levy funds, federal funds, and fees. These revenues are used for financing the current day to day operations of the school district such as our instructional programs for students, food services, maintenance, and pupil transportation. Expenditures include salaries and benefits costs, and non-labor costs such as supplies and instructional materials, utilities, fuel, insurance, and printing costs.

- **CAPITAL PROJECTS FUND:**



The Capital Projects fund provides for acquisition of lands or buildings, major modernization of buildings and other property such as fields, and acquisition of equipment, including technology systems. Capital funds may also be used for energy audits and related upgrades. The Capital Projects Fund is generally financed from the proceeds from the sale of bonds, state matching revenues, lease or sale of surplus real property, interest earnings, transfers from the General Fund and special levies.

- **DEBT SERVICE FUND:**



The Debt Service fund provides for the redemption and payment of interest on bonds. Each year an amount is levied which provides for redemption bonds currently due, interest payments on bonds outstanding, and related costs.

- **ASSOCIATED STUDENT BODY FUND (ASB):**



The ASB fund accounts for the student extracurricular activities in each school. The revenues are generated, in part, by fees from students and nonstudents attending any optional noncredit extracurricular event of the district. Although the ASB fund is under the control of the Board of Directors, each school's student body prepares and submits a revenue and expenditure plan for Board approval.

- **TRANSPORTATION VEHICLE FUND:**



The Transportation Vehicle fund accounts for the purchase or major repair of pupil transportation equipment. The Transportation Vehicle Fund is generally financed by state reimbursement to school districts for depreciation of approved pupil transportation equipment.

NESPELEM SCHOOL DISTRICT

- **GENERAL FUND**

- **Enrollment:**

- The District chose to budget enrollment conservatively for 2025-26 at 150 FTE. Actual enrollment is anticipated to come in higher than budgeted.
- The 2024-25 actual was 176.8 FTE
- Enrollment projections are based on district-wide analysis by grade level

- **Revenues:**

- Levy collection in 2025 & 2026 are budgeted at \$40,000.
- Increased state funding for IPD of 2.5% and additional enrollment for HS and ALE
- Includes \$300,000 for budget capacity
- Additional Special Education funding due to removing the cap
- Additional Impact Aid due to adding HS

- **Expenditures:**

- Increased payroll rates to reflect State IPD of 2.5% plus 1% for all staff
- Increased expenditures due to new grade offerings
- Includes \$300,000 for budget capacity

- **CAPTIAL PROJECTS FUND**

- \$700,000 transfer from General Fund for CTE building

- **TRANSPORTATION VEHICLE FUND**

- Money collected will be used to purchase buses in a future year or when needed
- Includes capacity for unanticipated major repairs/purchase

NESPELEM SCHOOL DISTRICT

FINANCIAL SUMMARY SUMMARY OF BUDGETS

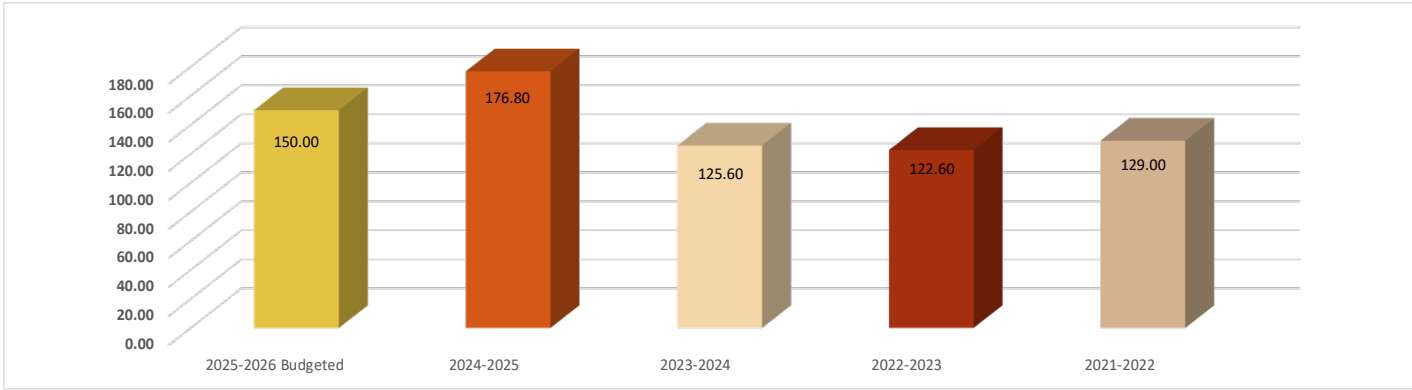
FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL	2025-26	\$ 6,500,000	\$ 7,798,444	\$ 7,240,978	\$ (700,000)	\$ 6,357,466
	2024-25	\$ 5,093,001	\$ 7,112,523	\$ 6,396,549	\$ (100,000)	\$ 5,708,975
CAPITAL PROJECTS	2025-26	\$ 642,448	\$ 743,933	\$ 1,386,381	\$ -	\$ -
	2024-25	\$ 287,372	\$ 134,908	\$ 422,280	\$ -	\$ -
DEBT SERVICE	2025-26		\$ -	\$ -	\$ -	\$ -
	2024-25	\$ -	\$ -	\$ -	\$ -	\$ -
ASB	2025-26	\$ 23,453	\$ 22,812	\$ 18,179	\$ -	\$ 28,086
	2024-25	\$ 29,198	\$ 17,161	\$ 19,313	\$ -	\$ 27,046
TRANSPORTATION	2025-26	\$ 130,088	\$ 61,403	\$ 191,491	\$ -	\$ -
	2024-25	\$ 233,504	\$ 56,919	\$ 290,423	\$ -	\$ -

NESPELEM SCHOOL DISTRICT

ENROLLMENT SUMMARY

2025-2026 enrollment in the graph is budgeted.

- The District budgeted additional enrollment for 11th and 12th grade and Alternative Learning.



NESPELEM SCHOOL DISTRICT

GENERAL FUND SUMMARY

Beginning Fund Balance		3,828,147	5,093,001	6,500,000
ADD:	Revenues			
	1000 Local Taxes	35,860	38,104	40,000
	2000 Local Non-Tax	298,940	517,042	611,235
	3000 State, General Purpose	2,837,125	3,113,987	2,879,685
	4000 State, Special Purpose	698,175	716,442	1,109,201
	5000 Federal, General Purpose	2,410,636	2,153,918	2,569,719
	6000 Federal, Special Purpose	1,056,340	558,030	573,604
	7000 Rev. From Other School Districts	-		
	8000 Revenues from Other Agencies	22,601	15,000	15,000
	9000 Other Financing	5,731	-	-
	Total Revenues	7,365,408	7,112,523	7,798,444
TOTAL: Funds Available		11,193,555	12,205,524	14,298,444
LESS:	Expenditures			
	00 Regular Instruction	2,793,622	3,333,800	3,779,026
	10 Federal Special Purpose Funding	291,340	-	-
	20 Special Educaton Instruction	454,490	583,684	782,324
	30 Vocatoinal Instruction	40,354	95,418	123,434
	50 & 60 Compensatory Education	494,057	538,204	584,422
	70 Other Instructional Programs	-	300,000	304,358
	80 Community Services			
	90 Support Services	1,649,814	1,545,443	1,667,414
	Total Expenditures	5,723,677	6,396,549	7,240,978
	OTHER FIN. USES TRANS. OUT (GL536)	-	(100,000)	(700,000)
	Excess of Revenues/Other Fin Sources			
Ending Fund Balance		5,469,878	5,708,975	6,357,466

NESPELEM SCHOOL DISTRICT

GENERAL FUND REVENUES

	Actual 2023-24	Budget 2024-25	Budget 2025-26
1100 Local Property Tax	35,691	38,104	40,000
1400 Local in Lieu of Taxes	-	-	-
1500 Timber Excise Tax	170	-	-
1900 Other Local Taxes	-	-	-
Total Tax	35,861	38,104	40,000
2100 Tuition and Fees, Unassigned	-	-	-
2200 Sales of Goods, Supplies, and Services, Unassi	-	-	-
2289 Community Services	-	-	-
2298 Food Services	4,328	3,902	4,000
2300 Investment Earnings	240,584	196,140	247,235
2500 Gifts and Donations	49,260	13,800	50,000
2600 Fines and Damages	-	200	-
2700 Rentals and Leases	-	-	-
2800 Insurance Recoveries	-	-	-
2900 Local Support Non-Tax	4,768	303,000	310,000
2910 E-Rate	-	-	-
Total Local Non-Tax	298,940	517,042	611,235
3100 State Apportionment	2,532,644	2,770,997	2,449,614
3121 State Special Ed Apportionment	17,162	31,769	99,571
3300 Local Effort Assistance	286,837	310,721	330,000
3600 State Forests	482	500	500
Total State, General Purpose	2,837,125	3,113,987	2,879,685
4100 Special Purpose, Unassigned	-	-	-
4109 Transition to Kindergarten	26,645	59,892	61,361
4121 Special Education	302,607	276,583	605,248
4122 SPED Infants and Toddlers - State	-	-	-
4155 Learning Assistance Program	118,854	126,300	181,358
4156 State Institutions - Delinquent	-	-	-
4158 Special Pilot Programs	60,526	57,746	35,000
4165 Transitional Bilingual	-	-	-
4174 Highly Capable	-	-	4,642
4198 School Food Service	3,539	2,417	393
4199 Transportation	186,004	186,004	210,574
4358 Special Pilot Programs - Other State Agencies	-	7,500	10,625
Total State, Special Purpose	698,175	716,442	1,109,201
5300 Impact Aid, Maintenance and Operation	2,341,525	2,100,000	2,546,605
5329 Impact Aid, Special Education Funding	53,570	38,418	20,614
5500 Federal Forests	15,541	15,500	2,500
Total Federal, General Purpose	2,410,636	2,153,918	2,569,719
6109 Transition to Kindergarten	55,677	-	-
6111 Federal Special Purpose - SLFRF	-	-	-
6112 Federal Special Purpose - ESSER II	-	-	-
6113 Federal Special Purpose - ESSER III	252,634	-	-
6114 Federal Special Purpose - ESSER III Learning Lo	136,148	-	-
6119 Federal Special Purpose - Cares Act - Other	-	-	-
6124 Special Education--Supplemental	83,891	56,629	61,951
6151 ESEA Disadvantaged, Fed Title I	234,413	230,989	224,193
6152 Other Title, ESEA Federal	26,308	29,099	32,890
6153 ESEA Migrant - Federal	47,234	48,750	42,950
6164 Limited English Proficiency	-	-	15,083
6198 School Food Service	152,095	116,805	115,924
6252 School Improve, Fed Other Title - ESEA	3,671	7,968	1,113
6268 Indian Education, ED	42,290	42,290	54,000
6313 Federal Special Purpose - ESSER III	-	-	-
6367 Indian Education JOM	20,852	20,000	20,000
6998 USDA Commodities	1,127	5,500	5,500
Total Federal, Special Purpose	1,056,340	558,030	573,604
7100 Program Participation, Unassigned	-	-	-
7301 Nonhigh Participation	-	-	-
Total Revenue From Other School Districts	-	-	-
8500 Nonfederal, ESD	22,601	15,000	15,000
8521 Educational Serv Dist-Special Education	-	-	-
Total Other Agencies	22,601	15,000	15,000
9300 Sale of Equipment	-	-	-
9500 Long Term Financing	5,731	-	-
9901 Transfers	-	-	-
Total Other Agencies	5,731	-	-
GRAND TOTAL - REVENUES	7,365,409	7,112,523	7,798,444

NESPELEM SCHOOL DISTRICT

\$ **3,988,886**

State Resources represent 51.15% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.

\$ **40,000**

Local Tax (Voter Approved Levy Funds) represents 0.51% of all revenues. Voters approved levy collections in the amounts of \$40,000 for 2025 and \$40,000 2026. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes.

\$ **611,235**

Local Non-Tax revenue represents 7.84% of all revenues. These revenues consist of revenue locally received, interest earnings and revenue capacity.

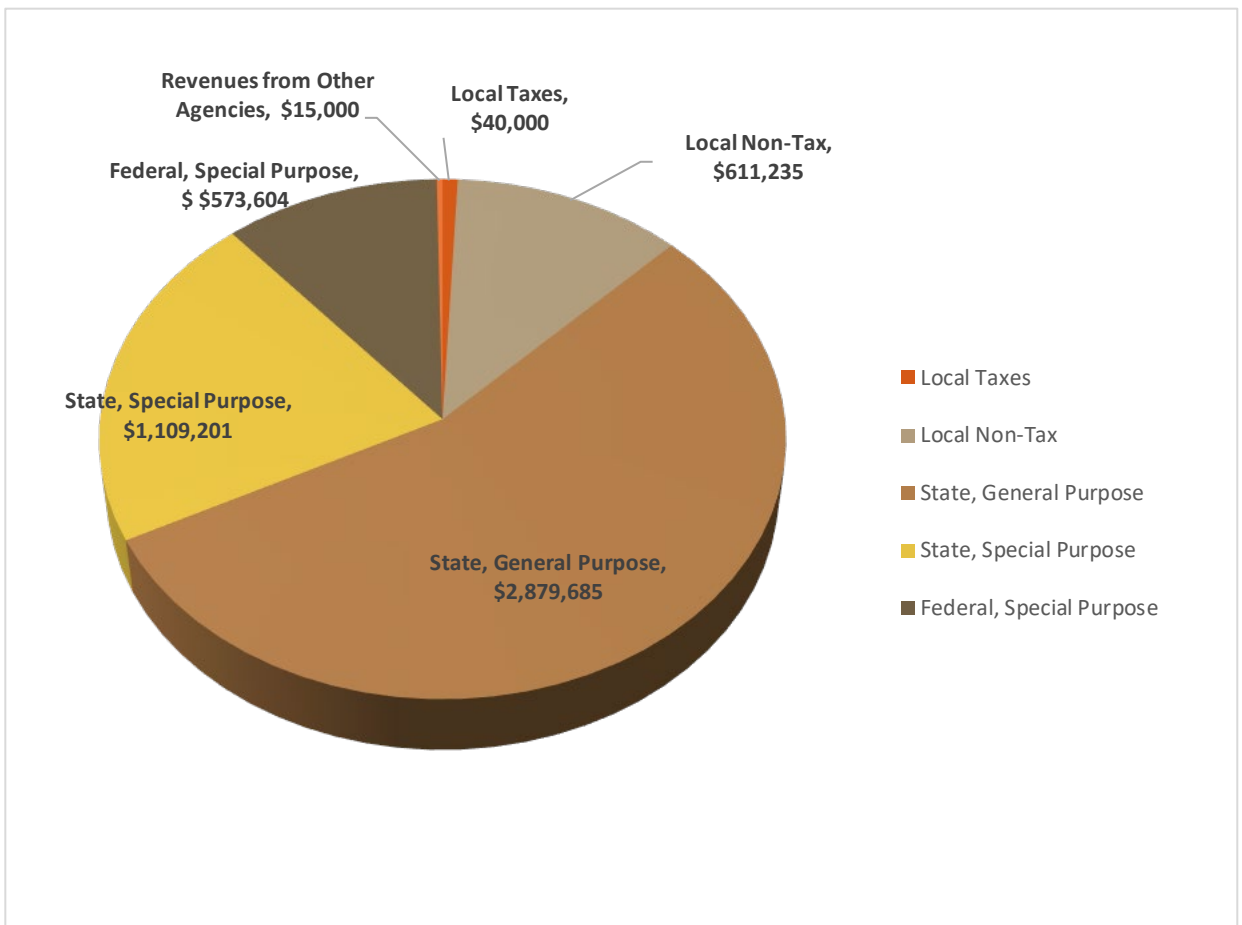
\$ **3,143,323**

Federal revenues represent 40.31% of district revenues which includes funding for specific grant programs.

\$ **15,000**

Revenues from other Agencies represents .19% of all revenues. This is revenue for such things as the Safety Incentive and School Nurse Corp from the NC ESD

\$ **7,798,444 TOTAL REVENUES**



NESPELEM SCHOOL DISTRICT

GENERAL FUND EXPENDITURES

DISTRIBUTION BY PROGRAM	Actual		Budget		Budget	
	2023-24	%	2024-25	%	2025-26	%
01 Basic Ed	2,701,789	47.18%	3,101,046	48.48%	3,542,169	48.92%
02 ALE	23,974	0.42%	149,893	2.34%	158,506	2.19%
09 Transition to Kindergarten	67,858	1.18%	82,861	1.30%	78,351	1.08%
97 District-wide Support	1,207,121	21.08%	1,131,101	17.68%	1,177,333	16.26%
Total CORE BEA	4,000,742	69.86%	4,464,901	69.80%	4,956,359	68.45%
11 Federal Special Purpose - SLFRF	-	0.00%	-	0.00%	-	0.00%
12 Federal Special Purpose - ESSER II	-	0.00%	-	0.00%	-	0.00%
13 Federal Special Purpose - ESSER III	176,843	3.09%	-	0.00%	-	0.00%
14 Federal Special Purpose - ESSER III Learning Loss	114,497	2.00%	-	0.00%	-	0.00%
19 Federal Special Purpose - Reserved	-	0.00%	-	0.00%	-	0.00%
21 Special Education	360,420	6.29%	494,730	7.73%	704,820	9.73%
24 Special Education - Federal	75,516	1.32%	52,999	0.83%	58,154	0.80%
29 Special Education, Other, Federal	18,553	0.32%	35,955	0.56%	19,350	0.27%
31 Vocational, Basic State	22,684	0.40%	38,235	0.60%	30,880	0.43%
34 Middle School Career and Technical Education, State	17,669	0.31%	57,183	0.89%	92,554	1.28%
51 Title I, Disadvantaged	211,011	3.68%	216,181	3.38%	210,452	2.91%
52 School Improvement	27,352	0.48%	34,926	0.55%	31,919	0.44%
53 ESEA Migrant - Federal	42,518	0.74%	45,625	0.71%	40,317	0.56%
55 Learning Assistance Program	106,699	1.86%	118,208	1.85%	170,241	2.35%
58 Special & Pilot Programs	56,566	0.99%	60,976	0.95%	43,335	0.60%
64 Title III, Limited English Proficiency	-	0.00%	-	0.00%	14,158	0.20%
67 Indian Education, Federal, JOM	7,621	0.13%	20,000	0.31%	20,000	0.28%
68 Indian Education, Federal ED	42,290	0.74%	42,288	0.66%	54,000	0.75%
74 High Capable	-	0.00%	-	0.00%	4,358	0.06%
79 Other Instructional Programs	-	0.00%	300,000	4.69%	300,000	4.14%
98 Food Services	253,965	4.43%	198,604	3.10%	228,028	3.15%
99 Transportation	191,536	3.34%	215,738	3.37%	262,053	3.62%
Total CATEGORICAL	1,725,740	30.14%	1,931,648	30.20%	2,284,619	31.55%
GRAND TOTAL - EXPENDITURES	5,726,482	100.00%	6,396,549	100.00%	7,240,978	100.00%

NESPELEM SCHOOL DISTRICT

GENERAL FUND EXPENDITURES BY ACTIVITY

ACTIVITY		Actual 2023-24	%	Budget 2024-25	%	Budget 2025-26	%
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
Teaching & Support							
22	Learning Resources	8,977	0.16%	61,094	0.96%	10,341	0.14%
24	Guidance - Counseling	115,249	2.01%	125,318	1.96%	152,637	2.11%
25	Pupli Management & Safety	54,485	0.95%	17,649	0.28%	161,943	2.24%
26	Health Service	250,449	4.38%	331,144	5.18%	449,724	6.21%
27	Teaching	1,971,350	34.44%	2,857,137	44.67%	2,766,532	38.21%
28	Extracurricular	84,666	1.48%	103,103	1.61%	425,436	5.88%
29	Payments to School Districts	936,365	16.36%	762,996	11.93%	883,336	12.20%
31	Instructional Professional Deve.	84,660	1.48%	110,409	1.73%	126,609	1.75%
32	Instructional Technology	28,526	0.50%	70,115	1.10%	72,504	1.00%
33	Curriculum	90,103	1.57%	56,000	0.88%	83,636	1.16%
34	Professional Learning - State	21,881	0.38%	26,593	0.42%	17,623	0.24%
Total Teaching & Support		3,646,711	63.71%	4,521,558	70.69%	5,150,321	71.13%
Other Support							
42	Food	88,164	1.54%	62,648	0.98%	88,974	1.23%
44	Nutrition Services - Operations	165,311	2.89%	135,956	2.13%	139,054	1.92%
49	Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	106,195	1.86%	123,970	1.94%	181,732	2.51%
53	Maintenance of School Buses	39,073	0.68%	52,280	0.82%	46,983	0.65%
56	Insurance	14,005	0.24%	19,607	0.31%	17,561	0.24%
58	Remote Learning Operations	-	0.00%	-	0.00%	-	0.00%
59	Transportation - Transfers	(23,385)	-0.41%	(42,000)	-0.66%	(44,500)	-0.61%
62	Grounds Care - Maintenance	36,465	0.64%	29,378	0.46%	19,872	0.27%
63	Operation of Buildings	179,514	3.14%	156,171	2.44%	104,130	1.44%
64	Maintenance of Bldgs/Equipment	201,426	3.52%	66,263	1.04%	97,253	1.34%
65	Utilities	102,716	1.79%	123,000	1.92%	103,000	1.42%
66	E-Rate	90,103	1.57%	-	0.00%	-	0.00%
67	Building Security	14,433	0.25%	8,969	0.14%	9,100	0.13%
68	Insurance	58,376	1.02%	81,726	1.28%	92,712	1.28%
72	Information Systems	97,846	1.71%	85,500	1.34%	95,000	1.31%
75	Motor Pool	3,093	0.05%	5,500	0.09%	2,000	0.03%
83	Interest	122	0.00%	75	0.00%	250	0.00%
84	Principal	2,686	0.05%	2,640	0.04%	3,500	0.05%
Total Other Support		1,176,143	20.55%	911,683	14.25%	956,621	13.21%
School Building Administration		343,495	6%	274,184	4.29%	373,405	5.16%
23 Principal's Office		343,495	6.00%	274,184	4.29%	373,405	5.16%
Central Administration							
11	Board of Directors	79,792	1.39%	85,000	1.33%	73,000	1.01%
12	Superintendent's Office	115,379	2.02%	123,634	1.93%	136,533	1.89%
13	Business Office	179,910	3.14%	192,754	3.01%	226,818	3.13%
14	Human Resources	101,537	1.77%	107,410	1.68%	142,856	1.97%
15	Pblc Rltn	1,390	0.02%	1,500	0.02%	1,500	0.02%
21	Supervision - Instruction	53,097	0.93%	55,364	0.87%	49,838	0.69%
41	Supervision - Food Svcs	490	0.01%	-	0.00%	-	0.00%
51	Supervision - Transportation & M	55,648	0.97%	61,881	0.97%	60,277	0.83%
61	Supervision - Buidling	60,188	1.05%	61,581	0.96%	69,809	0.96%
Total Central Administration		647,431	11.31%	689,124	10.77%	760,631	10.50%
GRAND TOTAL - EXP. BY ACTIVITY		5,723,677	102%	6,396,549	100%	7,240,978	100%

NESPELEM SCHOOL DISTRICT

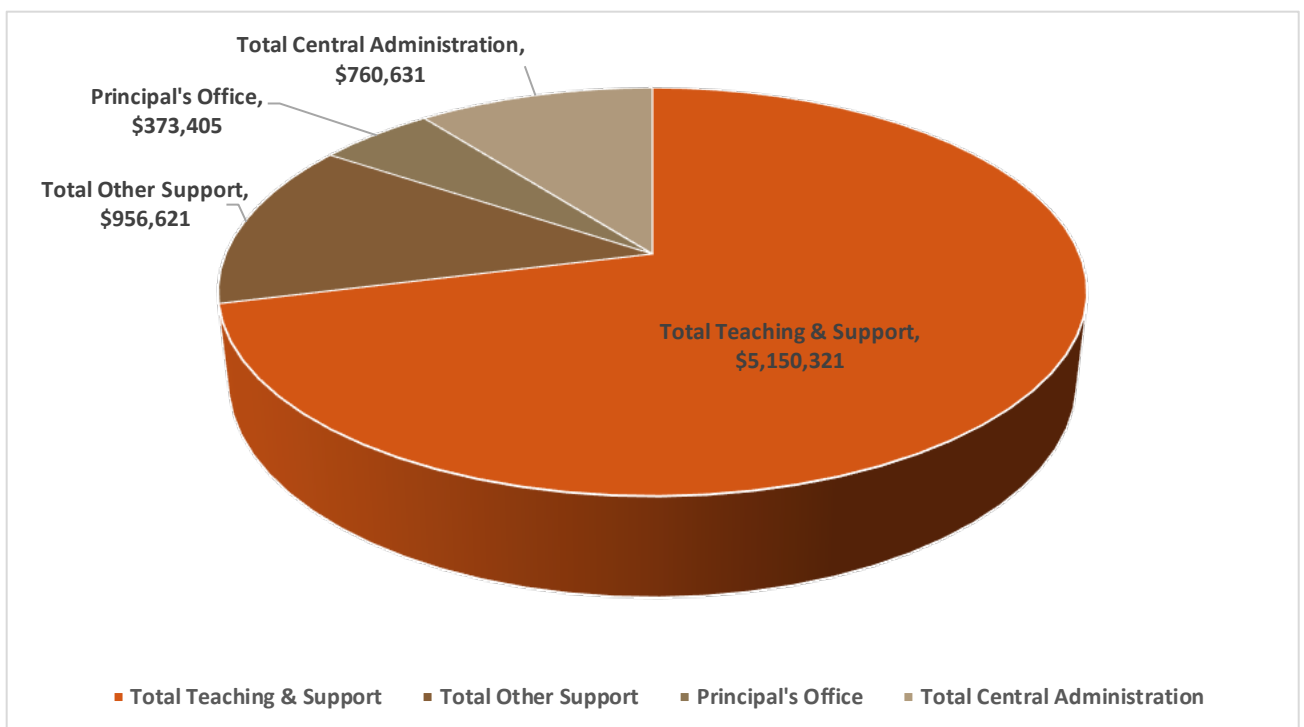
WHERE DOES THE MONEY GO?

Teaching and Teaching Support - 71.13% of the District Budget is spent on teaching, teaching support and benefits. This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.

Other School Support – Operational support represents 13.21% of the District budget. This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing and public activities.

School Building Administration – This is 5.16% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

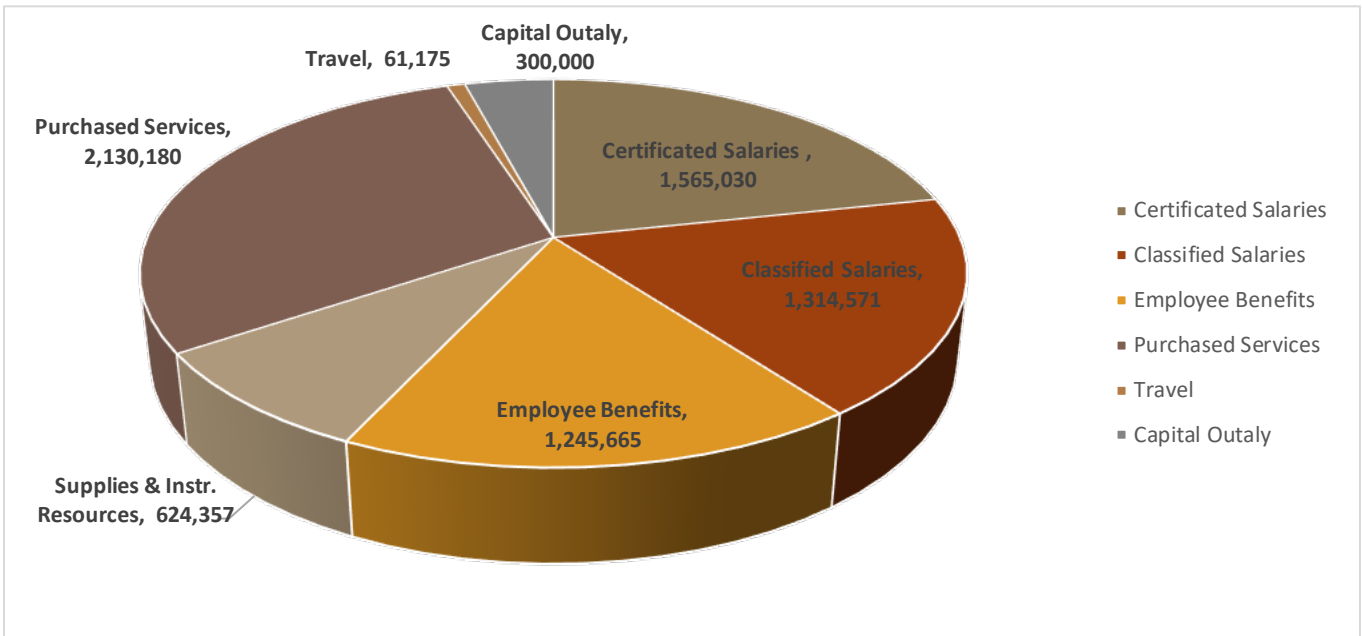
Central Administration – This 10.50% of the District budget includes the expenses of the School Board, Superintendent’s Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs and district-wide technology



NESPELEM SCHOOL DISTRICT

GENERAL FUND BY OBJECT

OBJECT	Actual		Budget		Budget	
	2023-24	%	2024-25	%	2025-26	%
2 Certificated Salaries	1,286,666	22.48%	1,508,448	23.58%	1,565,030	21.61%
3 Classified Salaries	1,072,872	18.74%	1,155,710	18.07%	1,314,571	18.15%
4 Employee Benefits	955,797	16.70%	1,121,777	17.54%	1,245,665	17.20%
Total Salaries & Benefits	3,315,335	57.92%	3,785,935	59.19%	4,125,266	56.97%
5 Supplies & Instr. Resources	393,726	6.88%	407,010	6.36%	624,357	8.62%
7 Purchased Services	1,951,362	34.09%	1,861,704	29.10%	2,130,180	29.42%
8 Travel	30,622	0.54%	41,900	0.66%	61,175	0.84%
9 Capital Outlay	32,631	0.57%	300,000	4.69%	300,000	4.14%
0 Debit Transfers	23,385	0.41%	42,000	0.66%	44,500	0.61%
1 Credit Transfers	(23,385)	-0.41%	(42,000)	-0.66%	(44,500)	-0.61%
Total Operating Costs	2,408,341	42.08%	2,610,614	40.81%	3,115,712	43.03%
GRAND TOTAL - EXP. BY OBJECT	5,723,676	100%	6,396,549	100%	7,240,978	100%



NESPELEM SCHOOL DISTRICT

• MATERIALS, SUPPLIES & OPERATING COST (MSOC) EXPENDITURES

The State of Washington Supplemental Budget placed a new requirement on district reporting regarding the use of MSOC funds. This new requirement states: For the 2025-2026 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose:

- The amount of state funding to be received by the district;
- The amount the district proposes to spend for materials, supplies, and operating costs;
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement.

For the Nespalem School District these values are:

- Amount of budgeted State MSOC funding: \$295,241;
- Amount District proposes to spend for MSOC: \$2,021,533;
- Difference between these amounts: (\$1,726,292);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

NESPELEM SCHOOL DISTRICT

CAPITAL PROJECTS FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2025-26
Beginning Fund Balance	277,004	287,372	642,448
ADD: Revenues			
1000 Local Taxes	-	-	-
2000 Local Non-Tax	15,120	14,908	13,933
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	26,980	-	-
5000 Federal, General Purpose	35,454	20,000	30,000
6000 Federal, Special Purpose	222,289	-	-
7000 Revenues from Other Districts	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	-	100,000	700,000
Total Revenues	299,843	134,908	743,933
TOTAL: Funds Available	576,847	422,280	1,386,381
LESS: Expenditures			
10 Sites	85,283	-	-
20 Buildings	163,986	422,280	1,386,381
30 Equipment	-	-	-
60 Bond Issuance Expenditures	-	-	-
90 Debt Expenditures	-	-	-
Total Expenditures	249,269	422,280	1,386,381
OTHER FIN. USES TRANS. OUT (GL536)	-	-	-
Ending Fund Balance	327,578	-	-

NESPELEM SCHOOL DISTRICT

ASB FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2025-26
Beginning Fund Balance	21,279	29,198	23,453
ADD: Revenues			
1000 General Student Body	4,793	6,814	8,186
2000 Athletics	1,270	10,347	11,259
3000 Classes	3,270	-	3,167
4000 Clubs	-	-	200
6000 Private Monies	-	-	-
Total Revenues	9,333	17,161	22,812
TOTAL: Funds Available	30,612	46,359	46,265
LESS: Expenditures			
1000 General Student Body	4,769	2,710	3,173
2000 Athletics	3,797	10,986	11,116
3000 Classes	3,337	5,167	3,590
4000 Clubs	-	450	300
6000 Private Monies	-	-	-
Total Expenditures	11,903	19,313	18,179
Ending Fund Balance	18,709	27,046	28,086

NESPELEM SCHOOL DISTRICT

TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2025-26
Beginning Fund Balance	176,957	233,504	130,088
ADD: Revenues			
1000 Local Taxes	-	-	-
2300 Investment Earnings	9,072	8,919	10,228
3000 State, General Purpose	-	-	-
4499 Transportation Reimbursement Depr.	47,629	48,000	51,175
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
8000 Other Agencies & Associates	-	-	-
9000 Other Financing Sources	-	-	-
Total Revenues	56,701	56,919	61,403
TOTAL: Funds Available	233,658	290,423	191,491
LESS: Expenditures			
Act. 33 Transportation Equipment Purchase	-	290,423	191,491
Act. 34 Transportation Equipment Major Repai	-	-	-
Total Expenditures	-	290,423	191,491
OTHER FIN. USES TRANS. OUT (GL536)			
Ending Fund Balance	233,658	-	-

NESPELEM SCHOOL DISTRICT

GENERAL FUND - F195F PROJECTED ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS		(1) 2025-2026 Current Budget	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
1 Kindergarten		5	5	5	5
2 Grade 1		14	12	14	12
3 Grade 2		10	14	12	14
4 Grade 3		9	10	14	12
5 Grade 4		10	9	10	14
6 Grade 5		10	10	9	10
7 Grade 6		12	10	10	9
8 Grade 7		10	12	10	10
9 Grade 8		12	10	12	10
10 Grade 9		10	12	10	12
11 Grade 10		7	10	12	10
12 Grade 11 (excluding Running Start)		10	7	10	12
13 Grade 12 (excluding Running Start)		1	10	7	10
14 SUBTOTAL		120	131	135	140
15 Running Start		0	0	0	0
16 Dropout Reengagement Enrollment		0	0	0	0
17 ALE Enrollment		25	25	25	25
18 TOTAL K-12		145	156	160	165
B. STAFF COUNTS					
1 General Fund FTE Certificated Employees		19.919	19.919	19.919	19.919
2 General Fund FTE Classified Employees		17.343	17.343	17.343	17.343

NESPELEM SCHOOL DISTRICT

SUMMARY OF GENERAL FUND BUDGET - F195F - *Cont'd.*

	(1) 2025-2026 Current Budget	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	40,000	40,000	40,000	40,000
2000 Local Support Nontax	611,235	617,347	623,521	629,756
3000 State, General Purpose	2,879,685	2,995,736	3,116,464	3,242,058
4000 State, Special Purpose	1,109,201	1,153,902	1,200,404	1,248,780
5000 Federal, General Purpose	2,569,719	2,595,416	2,621,370	2,647,584
6000 Federal, Special Purpose	573,604	260,703	263,310	265,943
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	15,000	15,101	15,199	15,301
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,798,444	7,678,205	7,880,268	8,089,422
EXPENDITURES				
00 Regular Instruction	3,779,026	3,841,748	3,905,511	3,970,333
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	782,324	800,388	818,869	837,777
30 Vocational Instruction	123,434	129,606	136,086	142,890
40 Skills Center Instruction	0	0	0	0
50 / 60 Compensatory Education	584,422	597,916	611,532	625,459
70 Other Instructional Programs	304,358	300,000	300,000	300,000
80 Community Services	0	0	0	0
90 Support Services	1,667,414	1,750,785	1,814,668	1,880,883
B. TOTAL EXPENDITURES	7,240,978	7,420,443	7,586,666	7,757,342
C. OTHER FINANCING USES (G.L. 536) 1/	0	0	0	0
C. OTHER FINANCING USES (G.L. 535) 2/	700,000	300,000	300,000	300,000
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FINANCING USES (A-B-C-D)	(142,534)	(42,238)	(6,398)	32,080
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Rev.	6,999	10,950	0	0
G.L.840 Nonspendable Fund Bal—Inventory & Prepaid I	4,300	4,300	4,300	4,300
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	76,000	84,000	62,845	63,000
G.L.890 Unassigned Fund Balance	5,745,947	5,027,250	5,131,815	5,169,422
G.L.891 Unassigned to Minimum Fund Balance Policy	666,754	1,230,966	1,249,844	1,277,521
F. TOTAL BEGINNING FUND BALANCE	6,500,000	6,357,466	6,448,804	6,514,243
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Rev.	10,950	0	0	0
G.L.840 Nonspendable Fund Bal—Inventory & Prepaid I	4,300	4,300	4,300	4,300
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	84,000	62,845	63,000	63,150
G.L.890 Unassigned Fund Balance	5,027,250	4,986,609	4,951,797	4,954,714
G.L.891 Unassigned to Minimum Fund Balance Policy	1,230,966	1,230,966	1,289,733	1,318,748
H. TOTAL ENDING FUND BALANCE (E+F, + or - G) /3	6,357,466	6,284,720	6,308,830	6,340,912

NESPELEM SCHOOL DISTRICT

SUMMARY OF CAPITAL PROJECTS FUND - F195F BUDGET

	(1) 2025-2026 Current Budget	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes				
2000 Local Support Nontax	13,933	14,212	14,496	14,786
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose	30,000	30,630	31,273	31,930
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources	700,000	300,000	300,000	300,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	743,933	344,842	345,769	346,716
EXPENDITURES				
10 Sites				
20 Buildings	1,386,381	344,842	345,769	346,716
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	1,386,381	344,842	345,769	346,716
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	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.862 Committed from Levy Proceeds		0	0	0
G.L.870 Committed to Other Items				
G.L.889 Assigned to Fund Purposes	642,448	0	0	0
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	642,448	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.862 Committed from Levy Proceeds				
G.L.863 Committed to Other Items				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	0	0	0	0

NESPELEM SCHOOL DISTRICT

SUMMARY OF ASB FUND - F195F BUDGET

	(1) 2025-2026 Current Budget	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
REVENUES				
100 General Student Body	8,186	8,268	8,351	8,434
200 Athletics	11,259	11,372	11,485	11,600
300 Classes	3,167	3,199	3,231	3,263
400 Clubs	200	202	204	206
600 Private Moneys				
A. TOTAL REVENUES	22,812	23,041	23,271	23,503
EXPENDITURES				
100 General Student Body	3,173	3,205	3,237	3,269
200 Athletics	11,116	11,227	11,339	11,453
300 Classes	3,590	3,626	3,662	3,699
400 Clubs	300	303	306	309
600 Private Moneys				
B. TOTAL EXPENDITURES	18,179	18,361	18,544	18,730
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	4,633	4,680	4,727	4,773
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	23,453	28,086	32,766	37,493
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	23,453	28,086	32,766	37,493
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted Fund Purposes	27,046	32,766	37,493	42,266
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D) 1/	28,086	32,766	37,493	42,266

NESPELEM SCHOOL DISTRICT

SUMMARY OF TRANSPORTATION VEHICLE FUND - F195F BUDGET

	(1) 2025-2026 Current Budget	(2) 2026-2027 Forecast	(3) 2027-2028 Forecast	(4) 2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	10,228	10,433	10,641	10,854
4499 Transportation Reimbursement—Depreciation	51,175	52,250	54,947	57,784
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	61,403	62,683	65,588	68,638
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	61,403	62,683	65,588	68,638
EXPENDITURES				
33 Transportation Equipment Purchases	191,491	0	0	196,909
34 Transportation Equipment Major Repair				
61 61 Bond/Levy Issuance and/or Election				
92 92 Interest				
91 91 Principal				
93 93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	191,491	0	0	196,909
E. OTHER FINANCING USES—TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535)	0	0	0	0
G. (UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E - F)	(33,275)	1,825	(3,175)	6,825
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	130,088	0	62,683	128,271
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	130,088	0	62,682	128,271
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	0	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	62,682	128,271	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)	0	62,682	128,271	0