

Arlington School District No.016

F-195F

ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	317.00	331.00	335.00	339.00
2. Grade 1	327.00	354.00	360.00	354.00
3. Grade 2	380.00	324.00	363.00	364.00
4. Grade 3	362.00	405.00	342.00	389.00
5. Grade 4	410.00	387.00	410.00	343.00
6. Grade 5	399.00	420.00	401.00	417.00
7. Grade 6	383.00	425.00	440.00	419.00
8. Grade 7	398.00	392.00	444.00	449.00
9. Grade 8	421.00	414.00	401.00	455.00
10. Grade 9	434.00	453.00	449.00	421.00
11. Grade 10	413.00	440.00	466.00	457.00
12. Grade 11 (excluding Running Start)	488.00	368.00	411.00	424.00
13. Grade 12 (excluding Running Start)	335.00	426.00	318.00	357.00
14. SUBTOTAL	5,067.00	5,139.00	5,140.00	5,188.00
15. Running Start	59.00	73.00	73.00	73.00
16. Dropout Reengagement Enrollment	41.00	41.00	41.00	41.00
17. ALE Enrollment	206.00	200.00	200.00	200.00
18. TOTAL K-12	5,373.00	5,453.00	5,454.00	5,502.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	360.576	361.000	361.000	361.000
2. General Fund FTE Classified Employees /4	213.835	214.000	214.000	214.000

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	9,631,730	11,415,949	13,085,963	13,412,646
2000 Local Nontax Support	2,049,800	2,070,000	2,095,000	2,095,000
3000 State, General Purpose	56,798,428	60,889,157	64,150,981	64,713,012
4000 State, Special Purpose	17,446,775	18,151,595	18,524,745	19,106,831
5000 Federal, General Purpose	14,000	14,000	14,000	14,000
6000 Federal, Special Purpose	4,058,474	3,932,000	3,940,000	3,947,000
7000 Revenues from Other School Districts	20,000	0	0	0
8000 Revenues from Other Entities	1,657,680	1,470,000	1,470,000	1,470,000
9000 Other Financing Sources	5,031,422	5,010,000	5,010,000	5,010,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	96,708,309	102,952,701	108,290,689	109,768,489
EXPENDITURES				
00 Regular Instruction	52,449,561	54,065,600	56,261,403	57,982,001
10 Federal Special Purpose Funding	126,251	0	0	0
20 Special Education Instruction	14,643,772	15,058,718	15,670,308	16,149,541
30 Vocational Education Instruction	3,847,934	3,956,969	4,117,676	4,243,604
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,675,526	3,779,676	3,933,182	4,053,468
70 Other Instructional Programs	6,509,635	6,694,092	6,965,964	7,178,998
80 Community Services	820,325	843,570	877,830	904,676
90 Support Services	17,294,826	17,784,893	18,507,202	19,073,194
B. TOTAL EXPENDITURES	99,367,830	102,183,518	106,333,565	109,585,482
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 (A-B-C-D)	-2,659,520	769,183	1,957,124	183,007
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	-1,880,000	-4,500,000	-3,970,338	-2,313,214
G.L.891 Unassigned to Minimum Fund Balance Policy	7,900,000	7,860,479	8,100,000	8,400,000
F. TOTAL BEGINNING FUND BALANCE	6,020,000	3,360,479	4,129,662	6,086,786
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	-4,500,000	-3,970,338	-2,313,214	-2,430,207
G.L.891 Unassigned to Minimum Fund Balance Policy	7,860,479	8,100,000	8,400,000	8,700,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,360,479	4,129,662	6,086,786	6,269,793

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	408,500	410,000	415,000	420,000
200 Athletics	290,400	295,000	300,000	305,000
300 Classes	63,000	70,000	75,000	80,000
400 Clubs	456,905	460,000	465,000	470,000
600 Private Moneys	29,650	30,000	30,000	30,000
A. TOTAL REVENUES	1,248,455	1,265,000	1,285,000	1,305,000
EXPENDITURES				
100 General Student Body	351,600	355,000	360,000	365,000
200 Athletics	343,404	350,000	355,000	360,000
300 Classes	65,254	70,000	75,000	80,000
400 Clubs	542,823	460,000	465,000	470,000
600 Private Moneys	30,500	30,000	30,000	30,000
B. TOTAL EXPENDITURES	1,333,581	1,265,000	1,285,000	1,305,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-85,126	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	775,000	689,874	689,874	689,874
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	775,000	689,874	689,874	689,874
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	689,874	689,874	689,874	689,874
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	689,874	689,874	689,874	689,874

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	4,766,660	4,764,163	115,836	115,780
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,766,660	4,764,163	115,836	115,780
EXPENDITURES				
Matured Bond Expenditures	4,611,395	4,674,393	92,495	95,704
Interest on Bonds	155,265	89,770	23,341	20,076
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	5,000	5,000	5,000	5,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	4,771,660	4,769,163	120,836	120,780
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-5,000	-5,000	-5,000	-5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,103,268	1,098,268	1,093,268	1,088,268
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,103,268	1,098,268	1,093,268	1,088,268
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	1,098,268	1,093,268	1,088,268	1,083,268
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,098,268	1,093,268	1,088,268	1,083,268

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	6,452,758	6,296,810	6,099,672	6,252,250
2000 Local Nontax Support	325,000	150,000	150,000	150,000
3000 State, General Purpose	5,000	5,000	5,000	5,000
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,782,758	6,451,810	6,254,672	6,407,250
EXPENDITURES				
10 Sites	200,000	0	0	0
20 Buildings	6,082,647	2,500,000	5,800,000	6,300,000
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	6,282,647	2,500,000	5,800,000	6,300,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	4,672,140	4,648,273	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 (A-B-C-D)	-4,172,028	-696,463	454,672	107,250
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	715,000	715,000	715,000
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	5,989,472	1,102,443	405,980	860,652
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,989,472	1,817,443	1,120,980	1,575,652
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	715,000	715,000	715,000	715,000
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,102,443	405,980	860,652	967,902
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,817,443	1,120,980	1,575,652	1,682,902

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	25,000	15,000	15,000	15,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	518,480	417,537	460,914	538,795
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	543,480	432,537	475,914	553,795
EXPENDITURES				
33 Transportation Equipment Purchases	1,615,000	315,000	360,000	440,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,615,000	315,000	360,000	440,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	115,942	115,890	115,836	115,781
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-1,187,462	1,647	78	-1,986
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,197,935	10,473	12,120	12,198
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
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	1,197,935	10,473	12,120	12,198
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	10,473	12,120	12,198	10,212

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	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) 4/	10,473	12,120	12,198	10,212

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.