

San Juan Island School District No.149

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	36.10	53.00	48.00
2. Grade 1	53.10	36.00	61.00
3. Grade 2	53.80	53.00	37.00
4. Grade 3	56.18	56.00	54.00
5. Grade 4	57.52	58.00	56.00
6. Grade 5	53.57	58.00	59.00
7. Grade 6	55.12	55.50	47.00
8. Grade 7	54.19	53.50	58.00
9. Grade 8	68.92	54.50	54.00
10. Grade 9	70.89	68.50	55.00
11. Grade 10	56.47	70.00	76.00
12. Grade 11 (excluding Running Start)	61.29	54.00	72.00
13. Grade 12 (excluding Running Start)	62.52	55.50	54.50
14. SUBTOTAL	739.67	725.50	731.50
15. Running Start	7.34	8.00	7.00
16. Dropout Reengagement Enrollment	4.20	3.00	4.00
17. ALE Enrollment	32.24	29.35	41.50
18. TOTAL K-12	783.45	765.85	784.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	61.34	64.43	66.245
2. General Fund FTE Classified Employees /4	37.72	41.58	40.416

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

San Juan Island School District No.149

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,387,845	2,499,511	2,829,246
2000 Local Nontax Support	592,948	1,013,140	972,677
3000 State, General Purpose	8,082,841	8,614,715	9,019,250
4000 State, Special Purpose	2,708,267	2,909,188	3,277,958
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	1,359,844	715,680	657,829
7000 Revenues from Other School Districts	75,804	9,363	9,600
8000 Revenues from Other Entities	703,247	658,242	768,238
9000 Other Financing Sources	535,238	601,310	615,623
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	16,446,034	17,021,149	18,150,421
EXPENDITURES			
00 Regular Instruction	7,595,950	8,723,325	9,501,251
10 Federal Special Purpose Funding	489,500	0	0
20 Special Education Instruction	2,546,816	2,821,550	2,834,889
30 Vocational Education Instruction	279,374	292,223	291,369
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	696,665	793,444	777,813
70 Other Instructional Programs	61,667	547,223	496,633
80 Community Services	66,014	126,637	148,872
90 Support Services	3,866,788	3,695,046	3,847,213
B. TOTAL EXPENDITURES	15,602,774	16,999,448	17,898,040
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	843,259	21,701	252,381
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	65,326	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

San Juan Island School District No.149

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	7,412	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	402,991	0	0
G.L.890 Unassigned Fund Balance	1,571,731	1,632,970	2,036,260
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,047,461	1,632,970	2,036,260
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	63,695	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	119,866	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	692,600	0	0
G.L.890 Unassigned Fund Balance	2,014,559	1,654,671	2,288,641

San Juan Island School District No.149

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,890,720	1,654,671	2,288,641

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.

3/ Line H must be equal to or greater than all restricted fund balances.

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	2,386,973	2,498,911	2,828,646
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	627	600	600
1500 Timber Excise Tax	245	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,387,845	2,499,511	2,829,246
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	82,584	28,740	28,740
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	2,851	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	7,672	12,000	12,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	170,536	182,500	129,500
2300 Investment Earnings	60,676	60,000	65,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	203,447	705,900	713,437
2600 Fines and Damages	6,254	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	23,290	0	0
2900 Local Support Nontax, Unassigned	30,637	17,000	24,000
2998 Local School Food Services-non NSLP	5,000	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	592,948	1,013,140	972,677

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	7,910,291	8,417,083	8,702,770
3121 Special Education--General Apportionment	172,550	197,632	316,480
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	8,082,841	8,614,715	9,019,250
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	0	221,594	226,683
4121 Special Education	1,665,893	1,588,673	1,818,463
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	221,687	237,620	248,847
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	174,276	128,448	74,736
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	117,810	116,415	148,275
4174 Highly Capable	25,932	26,309	27,544
4188 Childcare	0	0	0
4198 School Food Services	30,872	36,860	95,000
4199 Transportation--Operations	430,683	428,617	452,500
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	8,994	7,550	7,550
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	32,118	117,102	178,360
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,708,267	2,909,188	3,277,958

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	2,940	0	0
6109 Transition To Kindergarten	0	0	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	0	0	0
6113 Federal Special Purpose--ESSER III	573,938	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	48,343	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	216,694	205,541	206,630
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	10,829	10,952	10,952
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	173,812	203,332	187,392
6152 School Improve, Fed Other Title Grants under ESEA, Fed	25,926	30,791	30,791
6153 Migrant ESEA Migrant, Federal	20,109	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	14,828	21,064	21,064
6167 Indian Education JOM	0	0	0

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	216,306	198,000	155,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	11,760	7,000	7,000
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	8,994	15,000	15,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	35,365	24,000	24,000

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,359,844	715,680	657,829
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	69,694	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	6,110	9,363	9,600
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	75,804	9,363	9,600
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	703,247	658,242	768,238
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	703,247	658,242	768,238
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	839	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	534,399	601,310	615,623
9000 TOTAL OTHER FINANCING SOURCES	535,238	601,310	615,623

San Juan Island School District No.149

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	16,446,034	17,021,149	18,150,421

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	7,341,940	8,258,354	8,892,274
02 Alternative Learning Experience	240,366	314,045	376,620
03 Basic Education - Dropout Reengagement	13,644	0	0
09 Transition to Kindergarten	0	150,926	232,357
00 TOTAL REGULAR INSTRUCTION	7,595,950	8,723,325	9,501,251
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	489,500	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	489,500	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	2,341,170	2,574,886	2,570,719
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	205,646	246,664	264,170
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,546,816	2,821,550	2,834,889
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	269,127	281,979	281,125
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	10,247	10,244	10,244
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	279,374	292,223	291,369
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	164,470	190,334	209,200
52 Other Title Grants under ESEA-Federal	24,531	28,802	28,816
53 Migrant ESEA Migrant, Federal	19,028	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	211,313	257,836	267,757
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	114,343	84,880	50,257
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	14,031	19,703	19,703
65 Transitional Bilingual, State	148,949	211,889	202,080
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	696,665	793,444	777,813
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	7,824	0	0
74 Highly Capable	22,963	22,223	21,633
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	30,880	525,000	475,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	61,667	547,223	496,633
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	60,121	120,637	142,872

San Juan Island School District No.149

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	5,893	6,000	6,000
80 TOTAL COMMUNITY SERVICES	66,014	126,637	148,872
SUPPORT SERVICES			
97 District-wide Support	2,914,594	2,774,540	2,901,933
98 School Food Services	543,499	493,413	504,915
99 Pupil Transportation	408,694	427,093	440,365
90 TOTAL SUPPORT SERVICES	3,866,788	3,695,046	3,847,213
TOTAL PROGRAM EXPENDITURES	15,602,774	16,999,448	17,898,040

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	8,892,274	49,309		5,510,655	611,865	1,992,989	421,683	244,176	61,597	0
02 ALE	376,620	0		206,498	70,506	93,716	5,700	0	200	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	232,357	0		100,203	35,972	55,280	40,902	0	0	0
TOTAL REGULAR INSTRUCTION	9,501,251	49,309		5,817,356	718,343	2,141,985	468,285	244,176	61,797	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	2,570,719	0		1,015,614	735,724	717,081	9,000	91,800	1,500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	264,170	0		200,916	0	63,254	0	0	0	0

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	2,834,889	0		1,216,530	735,724	780,335	9,000	91,800	1,500	0
31 Voc, Basic, St	281,125	0		192,416	0	71,619	9,400	2,915	4,775	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	10,244	0		0	0	0	10,244	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	291,369	0		192,416	0	71,619	19,644	2,915	4,775	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	209,200	0		158,899	0	50,301	0	0	0	0
52 Other Title Grants under ESEA-Federal	28,816	0	0	1,764	0	276	7,660	19,116	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	267,757	0		115,744	76,953	73,860	1,200	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	50,257	0		26,056	20,120	4,081	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	19,703	0		0	0	0	0	0	19,703	0
65 Tran Biling, St	202,080	0		154,145	0	46,735	1,200	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	777,813	0	0	456,608	97,073	175,253	10,060	19,116	19,703	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	21,633	0		2,000	4,915	735	0	13,983	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	475,000	0		0	0	0	0	475,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	496,633	0		2,000	4,915	735	0	488,983	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

San Juan Island School District No.149

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	142,872	0		0	92,099	47,773	3,000	0	0	0
89 Othr Comm Srv	6,000	6,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	148,872	6,000	0	0	92,099	47,773	3,000	0	0	0
97 Distwide Suppt	2,901,933	0	0	221,751	940,345	397,494	84,700	1,238,363	19,280	0
98 Schl Food Serv	504,915	0	0	0	224,276	101,639	177,500	0	1,500	0
99 Pupil Transp	440,365	0	-55,309	0	238,968	133,838	42,750	77,614	2,504	0
TOTAL SUPPORT SERVICES	3,847,213	0	-55,309	221,751	1,403,589	632,971	304,950	1,315,977	23,284	0
OBJECT TOTALS	17,898,040	55,309	-55,309	7,906,661	3,051,743	3,850,671	814,939	2,162,967	111,059	0

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	81,874	XXXXX	46,000	XXXXX	55,309	XXXXX
(1) Credit Transfers	-81,874	XXXXX	-46,000	XXXXX	-55,309	XXXXX
(2) Certificated Salaries	6,793,358	43.54	7,166,538	42.16	7,906,661	44.18
(3) Classified Salaries	2,974,319	19.06	3,116,370	18.33	3,051,743	17.05
(4) Employee Benefits and Payroll Taxes	3,299,955	21.15	3,581,466	21.07	3,850,671	21.51
(5) Supplies and Materials	672,268	4.31	743,075	4.37	814,939	4.55
(7) Purchased Services	1,635,855	10.48	2,285,637	13.45	2,162,967	12.08
(8) Travel	113,906	0.73	106,362	0.63	111,059	0.62
(9) Capital Outlay	113,112	0.72	0	0.00	0	0.00
TOTAL EXPENDITURES	15,602,774	100.00	16,999,448	100.00	17,898,040	100.00

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	8,186,873	52.47	9,586,469	56.39	10,161,000	56.77
28 Extracur	538,395	3.45	484,149	2.85	573,381	3.20
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	8,725,268	55.92	10,070,618	59.24	10,734,381	59.98
TEACHING SUPPORT						
22 Lrn Resrc	188,516	1.21	204,481	1.20	211,966	1.18
24 Guid/Coun	530,922	3.40	518,295	3.05	545,878	3.05
25 Pupil M/S	21,849	0.14	18,041	0.11	18,099	0.10
26 Health	591,980	3.79	684,367	4.03	661,220	3.69
31 InstProDev	111,289	0.71	278,704	1.64	287,605	1.61
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	65,160	0.42	150,706	0.89	159,388	0.89
34 Prof Lrng St	108,205	0.69	39,084	0.23	40,865	0.23
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	1,509,716	9.68	1,893,678	11.14	1,925,021	10.76
OTHER SUPPORT ACTIVITIES						
42 Food	208,975	1.34	165,000	0.97	170,000	0.95
44 Operation	313,891	2.01	307,354	1.81	312,672	1.75
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	347,971	2.23	332,478	1.96	348,250	1.95
53 Maintnce	44,861	0.29	45,000	0.26	45,000	0.25
56 Insurance	27,037	0.17	27,021	0.16	30,864	0.17
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-74,603	-0.48	-46,000	-0.27	-55,309	-0.31
62 Grnd Mnt	10,534	0.07	8,500	0.05	8,500	0.05
63 Oper Bldg	357,536	2.29	365,745	2.15	373,811	2.09
64 Maintnce	426,857	2.74	392,236	2.31	402,879	2.25
65 Utilities	476,661	3.05	474,000	2.79	503,500	2.81
66 E-Rate	65,160	0.42	0	0.00	0	0.00
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	186,840	1.20	215,537	1.27	243,714	1.36

San Juan Island School District No.149

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	433,918	2.78	403,061	2.37	418,969	2.34
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	89,579	0.57	1,500	0.01	1,500	0.01
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	3,823	0.02	6,000	0.04	6,000	0.03
TOTAL OTHER SUPPORT ACTIVITIES	2,853,881	18.29	2,697,432	15.87	2,810,350	15.70
UNIT ADMINISTRATION						
23 Princ Off	1,114,110	7.14	1,109,049	6.52	1,125,825	6.29
TOTAL UNIT ADMINISTRATION	1,114,110	7.14	1,109,049	6.52	1,125,825	6.29
CENTRAL ADMINISTRATION						
11 Bd of Dir	117,343	0.75	82,215	0.48	82,215	0.46
12 Supt Off	386,764	2.48	407,888	2.40	428,516	2.39
13 Busns Off	276,833	1.77	273,729	1.61	289,244	1.62
14 HR	151,729	0.97	150,129	0.88	169,211	0.95
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	268,983	1.72	225,057	1.32	239,474	1.34
41 Supervisn	20,633	0.13	21,059	0.12	22,243	0.12
51 Supervisn	63,429	0.41	68,594	0.40	71,560	0.40
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	1,285,714	8.24	1,228,671	7.23	1,302,463	7.28
TOTAL EXPENDITURES	15,602,774	100.00	16,999,448	100.00	17,898,040	100.00

San Juan Island School District No.149

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	2,540,451	0	2,540,451	39.00	990,776
Spring 2026	3,012,902	0	3,012,902	61.00	1,837,870
1100 TOTAL LOCAL TAXES:					2,828,646

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

San Juan Island School District No.149

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	51.944	78.41	15.000	37.11
28 Extracurricular	0.000	0.00	0.687	1.70
TOTAL TEACHING ACTIVITIES	51.944	78.41	15.687	38.81
TEACHING SUPPORT				
22 Learning Resources	1.000	1.51	0.433	1.07
24 Guidance and Counseling	3.200	4.83	1.015	2.51
25 Pupil Management and Safety	0.000	0.00	0.046	0.11
26 Health/Related Services	4.000	6.04	0.000	0.00
31 InstProDev	0.084	0.13	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.017	0.03	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	8.301	12.53	1.494	3.70
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.153	7.80
52 Operations	XXXXX	XXXXX	2.310	5.72
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	0.000	0.00
63 Operation of Buildings	0.000	0.00	4.440	10.99
64 Maintenance	0.000	0.00	2.125	5.26
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	1.547	3.83
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	13.575	33.59

San Juan Island School District No.149

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	3.000	4.53	4.972	12.30
TOTAL UNIT ADMINISTRATION	3.000	4.53	4.972	12.30
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.51	1.000	2.47
13 Business Office	0.000	0.00	1.781	4.41
14 Human Resources	0.000	0.00	1.000	2.47
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.000	3.02	0.176	0.44
41 Supervision - Nutrition Services	0.000	0.00	0.219	0.54
51 Supervision - Transportation	0.000	0.00	0.512	1.27
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	3.000	4.53	4.688	11.60
TOTAL FTE STAFF	66.245	100.00	40.416	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.