

Woodland School District No.404

F-195F

ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	179.00	200.00	205.00	210.00
2. Grade 1	185.00	165.00	180.00	180.00
3. Grade 2	161.00	190.00	170.00	185.00
4. Grade 3	156.00	165.00	193.00	173.00
5. Grade 4	193.00	160.00	170.00	197.00
6. Grade 5	164.00	198.00	163.00	175.00
7. Grade 6	175.00	168.00	202.00	168.00
8. Grade 7	172.00	180.00	172.00	205.00
9. Grade 8	160.00	176.00	185.00	176.00
10. Grade 9	166.00	165.00	180.00	190.00
11. Grade 10	200.00	170.00	170.00	185.00
12. Grade 11 (excluding Running Start)	125.00	165.00	140.00	135.00
13. Grade 12 (excluding Running Start)	112.00	115.00	140.00	125.00
14. SUBTOTAL	2,148.00	2,217.00	2,270.00	2,304.00
15. Running Start	46.00	46.00	46.00	46.00
16. Dropout Reengagement Enrollment	3.00	3.00	3.00	3.00
17. ALE Enrollment	164.00	170.00	170.00	175.00
18. TOTAL K-12	2,361.00	2,436.00	2,489.00	2,528.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	178.067	178.000	176.000	176.000
2. General Fund FTE Classified Employees /4	190.956	190.000	185.000	180.000

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,901,316	6,486,202	6,981,202	7,534,299
2000 Local Nontax Support	705,065	720,142	744,949	760,744
3000 State, General Purpose	22,401,892	23,638,938	24,797,805	25,697,944
4000 State, Special Purpose	11,794,673	12,698,149	13,450,900	14,218,727
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	4,812,488	3,793,975	2,946,403	3,055,898
7000 Revenues from Other School Districts	1,386,799	1,523,979	1,599,428	1,678,649
8000 Revenues from Other Entities	60,000	60,000	60,000	60,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	47,062,233	48,921,385	50,580,687	53,006,261
EXPENDITURES				
00 Regular Instruction	20,600,516	21,617,662	22,697,907	23,463,046
10 Federal Special Purpose Funding	2,031,172	2,082,290	1,190,096	1,198,882
20 Special Education Instruction	6,211,186	6,559,101	6,880,425	7,159,113
30 Vocational Education Instruction	794,731	837,123	882,350	912,891
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	2,115,868	2,201,804	2,293,556	2,350,187
70 Other Instructional Programs	593,085	622,163	680,190	741,630
80 Community Services	586,649	598,586	611,161	617,980
90 Support Services	14,627,012	14,998,477	15,598,199	16,276,316
B. TOTAL EXPENDITURES	47,560,219	49,517,206	50,833,884	52,720,045
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	118,265	120,000	122,000	124,000
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)	-616,250	-715,821	-375,197	162,216
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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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.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	4,900,000	4,283,749	3,567,928	3,192,731
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,900,000	4,283,749	3,567,928	3,192,731
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.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.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

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	4,283,749	3,567,928	3,192,731	3,354,947
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,283,749	3,567,928	3,192,731	3,354,947

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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	44,000	45,320	46,680	47,000
200 Athletics	77,000	79,310	81,690	82,500
300 Classes	26,500	27,295	28,114	29,000
400 Clubs	227,750	234,583	241,620	243,000
600 Private Moneys	9,000	9,270	9,548	9,800
A. TOTAL REVENUES	384,250	395,778	407,652	411,300
EXPENDITURES				
100 General Student Body	30,000	31,500	33,075	34,000
200 Athletics	117,500	123,375	129,544	131,000
300 Classes	21,500	22,575	23,704	25,000
400 Clubs	209,500	219,975	230,974	233,000
600 Private Moneys	11,500	12,075	12,678	13,200
B. TOTAL EXPENDITURES	390,000	409,500	429,975	436,200
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-5,750	-13,722	-22,323	-24,900
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	280,000	274,250	260,528	238,205
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	280,000	274,250	260,528	238,205
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	274,250	260,528	238,205	213,305
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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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/	274,250	260,528	238,205	213,305

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,583,276	3,550,000	3,600,000	3,600,000
2000 Local Nontax Support	5,000	5,000	5,000	5,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,588,276	3,555,000	3,605,000	3,605,000
EXPENDITURES				
Matured Bond Expenditures	1,580,000	1,783,000	1,911,800	2,100,000
Interest on Bonds	1,883,000	1,788,850	1,699,408	1,580,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	200,000	0	0	0
B. TOTAL EXPENDITURES	3,663,000	3,571,850	3,611,208	3,680,000
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)	-74,723	-16,850	-6,208	-75,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,623,000	1,548,276	1,531,426	1,525,218
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	1,623,000	1,548,276	1,531,426	1,525,218
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	1,548,277	1,531,426	1,525,218	1,450,218
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)	1,548,276	1,531,426	1,525,218	1,450,218

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

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	72,000	80,000	95,000	110,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	900,000	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	972,000	80,000	95,000	110,000
EXPENDITURES				
10 Sites	100,000	0	100,000	0
20 Buildings	700,000	200,000	100,000	100,000
30 Equipment	300,000	50,000	0	50,000
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	1,100,000	250,000	200,000	150,000
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)	-128,000	-170,000	-105,000	-40,000
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

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	0	0	0
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	445,000	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	255,000	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	0	572,000	402,000	297,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	700,000	572,000	402,000	297,000
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	0	0	0	0
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	246,000	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	176,000	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	150,000	402,000	297,000	257,000
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	572,000	402,000	297,000	257,000

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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	5,000	5,000	7,000	9,000
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	950,000	950,000	965,000	980,000
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	231,735	230,000	228,000	226,000
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	10,000	10,000	10,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 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	120,000	122,000	124,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,305,000	1,315,000	1,332,000	1,349,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	2,000,000	1,000,000	2,000,000	1,000,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	2,000,000	1,000,000	2,000,000	1,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
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)	-695,000	315,000	-668,000	349,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	3,680,000	2,985,000	3,300,000	2,632,000
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	3,680,000	2,985,000	3,300,000	2,632,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,985,000	3,300,000	2,632,000	2,981,000
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
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/	2,985,000	3,300,000	2,632,000	2,981,000

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.