

FOUR-YEAR BUDGET PLAN FOR THE FISCAL YEARS

2019-2020

2020-2021

2021-2022

2022-2023

Form Number F-195F

August 26, 2019

Woodland School District No.404

F-195F

ENROLLMENT AND STAFF COUNTS

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	177.00	180.00	180.00	185.00
2. Grade 1	199.00	180.00	182.00	183.00
3. Grade 2	179.00	200.00	183.00	185.00
4. Grade 3	181.00	182.00	202.00	185.00
5. Grade 4	198.00	183.00	183.00	204.00
6. Grade 5	164.00	200.00	184.00	186.00
7. Grade 6	177.00	166.00	202.00	186.00
8. Grade 7	198.00	180.00	168.00	203.00
9. Grade 8	172.00	200.00	178.00	170.00
10. Grade 9	204.00	175.00	200.00	180.00
11. Grade 10	187.00	200.00	177.00	202.00
12. Grade 11 (excluding Running Start)	148.00	154.20	169.00	141.50
13. Grade 12 (excluding Running Start)	107.00	105.00	123.20	140.00
14. SUBTOTAL	2,291.00	2,305.20	2,331.20	2,350.50
15. Running Start	67.00	70.00	70.00	70.00
16. Dropout Reengagement Enrollment	1.00	2.00	2.00	2.00
17. ALE Enrollment	115.00	120.00	120.00	120.00
18. TOTAL K-12	2,474.00	2,497.20	2,523.20	2,542.50
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	161.468	160.000	160.000	158.000
2. General Fund FTE Classified Employees /4	176.944	172.000	172.000	168.000

Woodland School District No.404

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	4,032,530	5,052,620	5,152,620	5,252,620
2000 Local Nontax Support	633,737	646,412	665,804	679,120
3000 State, General Purpose	21,881,890	22,945,112	23,368,182	23,799,701
4000 State, Special Purpose	10,217,687	10,123,888	10,473,712	10,577,235
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	2,346,287	2,393,213	2,441,077	2,489,899
7000 Revenues from Other School Districts	756,946	787,224	810,841	827,057
8000 Revenues from Other Entities	32,100	33,384	34,386	35,073
9000 Other Financing Sources	300,000	0	200,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	40,201,177	41,981,853	43,146,622	43,660,705
EXPENDITURES				
00 Regular Instruction	18,752,781	19,586,789	20,188,771	20,438,283
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	5,180,019	5,354,919	5,512,451	5,443,415
30 Vocational Education Instruction	746,432	785,141	808,647	833,815
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	1,919,011	2,023,324	2,086,307	2,153,919
70 Other Instructional Programs	567,104	579,542	591,874	604,116
80 Community Services	540,163	590,666	601,375	612,175
90 Support Services	12,408,698	12,924,562	13,320,701	13,640,802
B. TOTAL EXPENDITURES	40,114,208	41,844,943	43,110,126	43,726,525
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	142,238	160,000	162,000	160,000
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)	-55,269	-23,090	-125,504	-225,820
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
G.L.825 Restricted for Skill Center	0	0	0	0

Woodland School District No.404

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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	2,600,000	2,544,731	2,521,641	2,396,137
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,600,000	2,544,731	2,521,641	2,396,137
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
G.L.890 Unassigned Fund Balance	2,544,731	2,521,641	2,396,137	2,170,317

Woodland School District No.404

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,544,731	2,521,641	2,396,137	2,170,317

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.

Woodland School District No.404

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES				
100 General Student Body	39,000	45,000	47,000	45,000
200 Athletics	78,500	80,000	82,000	84,000
300 Classes	29,500	33,000	30,000	35,000
400 Clubs	221,500	230,000	235,000	240,000
600 Private Moneys	5,750	6,000	6,200	6,500
A. TOTAL REVENUES	374,250	394,000	400,200	410,500
EXPENDITURES				
100 General Student Body	36,000	43,000	40,000	43,000
200 Athletics	85,750	83,000	85,000	80,000
300 Classes	17,900	30,000	30,000	30,000
400 Clubs	229,000	225,000	235,000	250,000
600 Private Moneys	7,000	5,000	5,000	5,000
B. TOTAL EXPENDITURES	375,650	386,000	395,000	408,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-1,400	8,000	5,200	2,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	251,000	249,600	257,600	262,800
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	251,000	249,600	257,600	262,800
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	249,600	257,600	262,800	265,300
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

Woodland School District No.404

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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/	249,600	257,600	262,800	265,300

Woodland School District No.404

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,226,137	3,260,000	3,350,000	3,450,000
2000 Local Nontax Support	20,000	25,000	25,000	25,000
3000 State, General Purpose	10,000	100,000	100,000	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,256,137	3,385,000	3,475,000	3,475,000
EXPENDITURES				
Matured Bond Expenditures	1,175,000	1,300,000	1,430,000	1,580,000
Interest on Bonds	1,994,407	1,952,000	1,915,000	1,870,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	3,169,407	3,252,000	3,345,000	3,450,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	300,000	0	200,000	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)	-213,270	133,000	-70,000	25,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,100,000	1,086,730	1,219,730	1,249,730
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	375,000	175,000	175,000	75,000
F. TOTAL BEGINNING FUND BALANCE	1,475,000	1,261,730	1,394,730	1,324,730
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	886,730	1,219,730	1,249,730	1,274,730
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

Woodland School District No.404

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	375,000	175,000	75,000	75,000
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,261,730	1,394,730	1,324,730	1,349,730

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

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Woodland School District No.404

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	120,500	100,000	100,000	100,000
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	0	0	0	0
7000 Revenues from Other School Districts	65,075	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	354,925	0	200,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	540,500	100,000	300,000	100,000
EXPENDITURES				
10 Sites	200,000	0	0	0
20 Buildings	100,000	150,000	100,000	100,000
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	300,000	150,000	100,000	100,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	300,000	0	200,000	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)	-59,500	-50,000	0	0
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
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Woodland School District No.404

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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	100,000	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	34,000	74,500	24,500	24,500
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	134,000	74,500	24,500	24,500
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	-32,425	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	52,000	24,500	24,500	24,500
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	54,925	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	74,500	24,500	24,500	24,500

Woodland School District No.404

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
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- 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.

Woodland School District No.404

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	35,000	30,000	35,000	35,000
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	830,000	840,000	845,000	845,000
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	162,687	224,000	224,000	224,000
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

Woodland School District No.404

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	87,313	126,000	126,000	126,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,115,000	1,220,000	1,230,000	1,230,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	2,500,000	300,000	500,000	1,000,000
34 Transportation Equipment 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	2,500,000	300,000	500,000	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)	-1,385,000	920,000	730,000	230,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,284,000	899,000	1,819,000	2,549,000
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	2,284,000	899,000	1,819,000	2,549,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	2,284,000	1,819,000	2,549,000	2,779,000

Woodland School District No.404

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 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	-1,385,000	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	899,000	1,819,000	2,549,000	2,779,000

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.