

Woodland School District No.404

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	47,435,786	400,500	3,647,867	505,000	7,522,488
Total Appropriation (Expenditures)	48,132,676	411,000	3,523,000	540,000	6,000,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	175,000	100,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-696,889	-10,500	-50,132	-135,000	1,522,488
Beginning Total Fund Balance	4,300,000	330,000	1,740,000	412,000	5,170,000
Ending Total Fund Balance	3,603,110	319,500	1,689,867	277,000	6,692,488
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	7,050,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	7,050,000	XXXXX	3,600,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Woodland School District No.404

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,380.32		2,348.00		2,369.00	
FTE Certificated Employees	178.142		164.560		156.623	
FTE Classified Employees	176.299		170.052		172.761	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	46,202,553		45,131,396		47,435,786	
Total Expenditures	46,854,477		45,721,446		48,132,676	
Total Beginning Fund Balance	5,456,894		4,800,000		4,300,000	
Total Ending Fund Balance	4,686,705		4,090,880		3,603,110	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	20,899,745	44.61	18,515,965	40.50	20,863,545	43.35
Federal Special Purpose Funding	1,622,118	3.46	1,995,325	4.36	0	0.00
Special Education Instruction	6,033,735	12.88	6,401,043	14.00	7,258,549	15.08
Vocational Instruction	898,966	1.92	851,217	1.86	647,561	1.35
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,002,534	4.27	1,933,736	4.23	2,011,757	4.18
Other Instructional Programs	115,150	0.25	578,023	1.26	878,214	1.82
Community Services	637,021	1.36	641,089	1.40	719,033	1.49
Support Services	14,645,208	31.26	14,805,048	32.38	15,754,017	32.73
Total - Program Groups	46,854,477	100.00	45,721,446	100.00	48,132,676	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	23,696,305	50.57	22,845,482	49.97	25,277,587	52.52
Teaching Support	4,567,210	9.75	3,965,261	8.67	4,159,389	8.64
Other Supportive Activities	12,082,312	25.79	12,892,377	28.20	12,909,121	26.82
Building Administration	2,176,213	4.64	2,280,684	4.99	2,235,459	4.64
Central Administration	4,053,711	8.65	3,737,642	8.17	3,551,120	7.38
Total - Activity Groups	46,854,477	100.00	45,721,446	100.00	48,132,676	100.00

Woodland School District No.404

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	16,365,760	34.93	16,125,228	35.27	16,171,037	33.60
Classified Salaries	10,901,184	23.27	10,736,515	23.48	11,744,015	24.40
Employee Benefits and Payroll Taxes	11,635,198	24.83	11,004,276	24.07	11,693,111	24.29
Supplies, Instructional Resources and Noncapitalized Items	3,196,077	6.82	2,794,579	6.11	2,875,158	5.97
Purchased Services	4,323,667	9.23	4,397,348	9.62	5,599,905	11.63
Travel	62,613	0.13	58,500	0.13	49,450	0.10
Capital Outlay	369,979	0.79	605,000	1.32	0	0.00
Total - Objects	46,854,477	100.00	45,721,446	100.00	48,132,676	100.00

Woodland School District No.404

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	185.86	156.00	154.00
2. Grade 1	176.45	172.00	164.00
3. Grade 2	170.36	175.00	174.00
4. Grade 3	171.66	170.00	186.00
5. Grade 4	209.02	171.00	176.00
6. Grade 5	168.28	206.00	170.00
7. Grade 6	176.96	167.00	210.00
8. Grade 7	173.97	172.00	163.00
9. Grade 8	164.91	174.00	178.00
10. Grade 9	170.33	167.00	174.00
11. Grade 10	192.09	163.00	173.00
12. Grade 11 (excluding Running Start)	111.21	155.00	138.00
13. Grade 12 (excluding Running Start)	118.49	107.00	106.00
14. SUBTOTAL	2,189.59	2,155.00	2,166.00
15. Running Start	32.86	36.00	69.00
16. Dropout Reengagement Enrollment	4.40	4.00	15.00
17. ALE Enrollment	153.47	153.00	119.00
18. TOTAL K-12	2,380.32	2,348.00	2,369.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	178.14	164.56	156.623
2. General Fund FTE Classified Employees /4	176.30	170.05	172.761

1/ Enrollment are the average counts at school year's 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.

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,901,583	2,749,632	3,804,443
2000 Local Nontax Support	844,584	868,987	875,282
3000 State, General Purpose	22,415,398	22,538,917	24,011,156
4000 State, Special Purpose	12,590,133	13,337,038	15,024,844
5000 Federal, General Purpose	6,910	0	0
6000 Federal, Special Purpose	3,543,951	4,481,341	2,860,067
7000 Revenues from Other School Districts	507,634	1,118,481	701,994
8000 Revenues from Other Entities	45,579	37,000	58,000
9000 Other Financing Sources	346,782	0	100,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	46,202,553	45,131,396	47,435,786
EXPENDITURES			
00 Regular Instruction	20,899,745	18,515,965	20,863,545
10 Federal Special Purpose Funding	1,622,118	1,995,325	0
20 Special Education Instruction	6,033,735	6,401,043	7,258,549
30 Vocational Education Instruction	898,966	851,217	647,561
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,002,534	1,933,736	2,011,757
70 Other Instructional Programs	115,150	578,023	878,214
80 Community Services	637,021	641,089	719,033
90 Support Services	14,645,208	14,805,048	15,754,017
B. TOTAL EXPENDITURES	46,854,477	45,721,446	48,132,676
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	118,265	119,070	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)	-770,189	-709,119	-696,889
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	849	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

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	151,600	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	709,220	0	0
G.L.890 Unassigned Fund Balance	4,595,225	4,800,000	4,300,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,456,894	4,800,000	4,300,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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	0	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	76,195	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	285,242	0	0
G.L.890 Unassigned Fund Balance	4,325,268	4,090,880	3,603,110

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,686,705	4,090,880	3,603,110

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.

Woodland School District No.404
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	5,763,792	2,749,632	3,659,882
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	137,791	0	144,561
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,901,583	2,749,632	3,804,443
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	55,160	40,000	67,000
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	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	154,290	170,000	170,000
2200 Sales of Goods, Supplies, and Services, Unassigned	36,724	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	20,103	20,000	35,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	290,473	345,987	213,832
2300 Investment Earnings	107,690	90,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	48,714	102,000	127,000
2600 Fines and Damages	80	1,000	1,000
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	3,068	5,000	5,000
2900 Local Support Nontax, Unassigned	64,931	70,000	60,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	844,584	868,987	875,282

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE				
3100	Apportionment	21,696,835	21,791,052	23,260,787
3121	Special Education--General Apportionment	620,598	747,865	750,369
3300	Local Effort Assistance	71,972	0	0
3600	State Forests	25,993	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	22,415,398	22,538,917	24,011,156
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	51,641	25,000	25,000
4109	Transition To Kindergarten	XXXXX	0	0
4121	Special Education	3,836,127	4,431,458	5,060,194
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	782,076	797,797	868,721
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	252,958	213,940	277,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	314,866	330,111	321,349
4174	Highly Capable	70,863	70,232	73,549
4188	Childcare	0	0	0
4198	School Food Services	12,978	0	19,031
4199	Transportation--Operations	7,146,776	7,400,000	8,250,000
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	10,545	3,500	10,000
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	0	0	0
4365	Transitional Bilingual--Other State Agencies	0	0	0
4388	Childcare--Other State Agencies	111,303	65,000	120,000
4398	School Food Services--Other State Agencies	0	0	0
4399	Transportation--Operations--Other State Agencies	0	0	0
4000	TOTAL STATE, SPECIAL PURPOSE	12,590,133	13,337,038	15,024,844

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	6,910	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	6,910	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	500,000	750,000
6109 Transition To Kindergarten	XXXXX	0	0
6111 Federal Special Purpose-SLFRF	359,447	0	0
6112 Federal Special Purpose-ESSER II	928,052	0	0
6113 Federal Special Purpose-ESSER III	189,151	1,920,000	0
6114 Federal Special Purpose ESSER III Learning Loss	57,486	130,000	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	107,116	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	490,793	479,309	479,309
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	12,084	13,000	13,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	433,524	434,130	433,238
6152 School Improve, Fed Other Title Grants under ESEA, Fed	88,114	95,174	94,670
6153 Migrant ESEA Migrant, Federal	0	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)	28,458	28,486	25,403
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	713,872	745,044	937,952
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	0
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
6289 Other Community Services	0	0	0

Woodland School District No.404

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	22,249	27,000	40,000
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	11,097	5,000	10,000
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	2,100	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	100,408	104,198	76,495
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,543,951	4,481,341	2,860,067

Woodland School District No.404
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	125,313	68,000	29,600
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	291,309	960,648	593,592
7197 Support Services	65,136	66,833	72,802
7198 School Food Services	0	0	0
7199 Transportation	4,499	0	0
7301 Nonhigh Participation	21,377	23,000	6,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	507,634	1,118,481	701,994
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
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	1,348	17,000	38,000
8500 Nonfederal, ESD	44,231	20,000	20,000
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	45,579	37,000	58,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	346,782	0	0
9900 Transfers	0	0	100,000
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	346,782	0	100,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	46,202,553	45,131,396	47,435,786

Woodland School District No.404
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	20,101,075	17,770,715	19,903,776
02 Alternative Learning Experience	759,621	705,250	859,769
03 Basic Education - Dropout Reengagement	39,049	40,000	100,000
09 Transition to Kindergarten	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	20,899,745	18,515,965	20,863,545
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	364,274	0	0
12 Federal Special Purpose - ESSER II	913,109	0	0
13 Federal Special Purpose - ESSER III	176,837	1,882,125	0
14 Federal Special Purpose ESSER III Learning Loss	63,771	113,200	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	104,127	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,622,118	1,995,325	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,561,151	5,919,959	6,783,421
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	472,583	481,084	475,128
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	6,033,735	6,401,043	7,258,549
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	798,765	746,420	605,757
34 Middle School Career and Technical Education, State	88,638	91,797	28,804
38 Vocational, Federal	11,563	13,000	13,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	898,966	851,217	647,561
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	428,201	433,296	404,328
52 Other Title Grants under ESEA-Federal	116,804	92,296	83,382
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	779,026	782,577	837,937
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	327,946	228,477	267,961
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	27,229	27,600	27,600
65 Transitional Bilingual, State	299,184	294,490	290,549
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	24,144	75,000	100,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,002,534	1,933,736	2,011,757
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	67,871	63,872	71,024
76 Targeted Assistance	5,677	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	41,602	514,151	807,190
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	115,150	578,023	878,214
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	354,540	310,739	373,432

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	282,481	330,350	345,601
80 TOTAL COMMUNITY SERVICES	637,021	641,089	719,033
SUPPORT SERVICES			
97 District-wide Support	6,214,136	5,127,328	5,696,971
98 School Food Services	1,274,121	1,289,696	1,385,385
99 Pupil Transportation	7,240,234	8,388,024	8,671,661
90 TOTAL SUPPORT SERVICES	14,728,492	14,805,048	15,754,017
TOTAL PROGRAM EXPENDITURES	46,937,760	45,721,446	48,132,676

Woodland School District No.404
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	19,903,776	58,000		12,115,253	1,606,256	4,688,642	523,138	900,287	12,200	0
02 ALE	859,769	0		479,957	99,152	206,635	26,675	45,600	1,750	0
03 Basic Education - Dropout Reengagement	100,000	0		0	0	0	0	100,000	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	20,863,545	58,000		12,595,210	1,705,408	4,895,277	549,813	1,045,887	13,950	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	6,783,421	1,000		2,110,419	1,920,344	2,004,508	53,050	688,100	6,000	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	475,128	0		225,408	103,615	146,105	0	0	0	0

Woodland School District No.404

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	7,258,549	1,000		2,335,827	2,023,959	2,150,613	53,050	688,100	6,000	0
31 Voc, Basic, St	605,757	0		273,403	45,685	114,763	115,500	47,906	8,500	0
34 MidSchCar/Tec	28,804	0		19,682	0	6,622	2,000	500	0	0
38 Voc, Fed	13,000	0		0	0	0	13,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	647,561	0		293,085	45,685	121,385	130,500	48,406	8,500	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	404,328	0		129,817	126,137	124,874	15,000	8,500	0	0
52 Other Title Grants under ESEA-Federal	83,382	0	0	45,082	9,943	28,357	0	0	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	837,937	0		309,206	256,622	259,359	8,750	4,000	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Woodland School District No.404

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	267,961	0		75,888	53,110	41,463	90,000	7,500	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	27,600	0		0	0	0	27,600	0	0	0
65 Tran Biling, St	290,549	0		136,832	68,178	85,539	0	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	100,000	0		0	0	0	100,000	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,011,757	0	0	696,825	513,990	539,592	241,350	20,000	0	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	71,024	0		37,170	0	12,604	20,000	1,000	250	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	807,190	0		0	19,611	9,629	21,450	756,500	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	878,214	0		37,170	19,611	22,233	41,450	757,500	250	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

Woodland School District No.404

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	373,432	0		0	253,647	105,435	11,000	2,600	750	0
89 Othr Comm Srv	345,601	253,000	0	0	7,251	3,700	10,250	70,400	1,000	0
TOTAL COMMUNITY SERVICES	719,033	253,000	0	0	260,898	109,135	21,250	73,000	1,750	0
97 Distwide Suppt	5,696,971	5,000	0	212,920	2,238,040	984,292	309,750	1,930,469	16,500	0
98 Schl Food Serv	1,385,385	0	0	0	443,983	292,364	99,495	549,543	0	0
99 Pupil Transp	8,671,661	0	-317,000	0	4,492,441	2,578,220	1,428,500	487,000	2,500	0
TOTAL SUPPORT SERVICES	15,754,017	5,000	-317,000	212,920	7,174,464	3,854,876	1,837,745	2,967,012	19,000	0
OBJECT TOTALS	48,132,676	317,000	-317,000	16,171,037	11,744,015	11,693,111	2,875,158	5,599,905	49,450	0

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	269,488	XXXXX	259,000	XXXXX	317,000	XXXXX
(1) Credit Transfers	-269,488	XXXXX	-259,000	XXXXX	-317,000	XXXXX
(2) Certificated Salaries	16,365,760	34.93	16,125,228	35.27	16,171,037	33.60
(3) Classified Salaries	10,901,184	23.27	10,736,515	23.48	11,744,015	24.40
(4) Employee Benefits and Payroll Taxes	11,635,198	24.83	11,004,276	24.07	11,693,111	24.29
(5) Supplies and Materials	3,196,077	6.82	2,794,579	6.11	2,875,158	5.97
(7) Purchased Services	4,323,667	9.23	4,397,348	9.62	5,599,905	11.63
(8) Travel	62,613	0.13	58,500	0.13	49,450	0.10
(9) Capital Outlay	369,979	0.79	605,000	1.32	0	0.00
TOTAL EXPENDITURES	46,854,477	100.00	45,721,446	100.00	48,132,676	100.00

Woodland School District No.404
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	23,020,703	49.13	22,452,166	49.11	24,634,951	51.18
28 Extracur	667,022	1.42	383,316	0.84	632,636	1.31
29 Pmt to SD	8,580	0.02	10,000	0.02	10,000	0.02
TOTAL TEACHING ACTIVITIES	23,696,305	50.57	22,845,482	49.97	25,277,587	52.52
TEACHING SUPPORT						
22 Lrn Resrc	354,685	0.76	300,865	0.66	304,449	0.63
24 Guid/Coun	1,029,600	2.20	1,232,308	2.70	1,154,665	2.40
25 Pupil M/S	107,461	0.23	52,946	0.12	72,670	0.15
26 Health	1,404,239	3.00	1,315,837	2.88	1,420,067	2.95
31 InstProDev	585,858	1.25	457,773	1.00	557,923	1.16
32 Inst Tech	267,710	0.57	85,000	0.19	184,250	0.38
33 Curriculum	817,658	1.75	266,621	0.58	235,850	0.49
34 Prof Lrng St	278,726	0.59	253,911	0.56	229,515	0.48
TOTAL TEACHING SUPPORT	4,567,210	9.75	3,965,261	8.67	4,159,389	8.64
OTHER SUPPORT ACTIVITIES						
42 Food	100,408	0.21	104,198	0.23	76,495	0.16
44 Operation	1,174,708	2.51	1,175,998	2.57	1,297,390	2.70
49 Transfers	-10,361	-0.02	0	0.00	0	0.00
52 Operation	5,381,020	11.48	6,425,610	14.05	6,521,203	13.55
53 Maintnce	944,495	2.02	958,730	2.10	1,032,535	2.15
56 Insurance	153,523	0.33	165,000	0.36	180,000	0.37
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-259,127	-0.55	-259,000	-0.57	-317,000	-0.66
62 Grnd Mnt	210,265	0.45	204,856	0.45	217,511	0.45
63 Oper Bldg	1,496,586	3.19	1,180,431	2.58	1,243,676	2.58
64 Maintnce	558,575	1.19	1,176,414	2.57	549,402	1.14
65 Utilities	834,083	1.78	789,600	0.00	856,150	0.00
66 E-Rate	XXXXX	XXXXX	0	1.73	0	1.78
67 Bldg Secu	73,615	0.16	19,000	0.04	27,000	0.06
68 Insurance	247,278	0.53	288,000	0.63	315,000	0.65
72 Info Sys	660,072	1.41	453,438	0.99	690,457	1.43

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	33,433	0.07	130,000	0.28	20,000	0.04
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	18,189	0.04	24,000	0.05	24,000	0.05
83 Interest	3,838	0.01	0	0.00	8,500	0.02
84 Principal	79,445	0.17	0	0.00	115,000	0.24
85 Debt Expn	346,782	0.74	0	0.00	0	0.00
91 Publ Actv	35,485	0.08	56,102	0.12	51,802	0.11
TOTAL OTHER SUPPORT ACTIVITIES	12,082,312	25.79	12,892,377	28.20	12,909,121	26.82
UNIT ADMINISTRATION						
23 Princ Off	2,176,213	4.64	2,280,684	4.99	2,235,459	4.64
TOTAL UNIT ADMINISTRATION	2,176,213	4.64	2,280,684	4.99	2,235,459	4.64
CENTRAL ADMINISTRATION						
11 Bd of Dir	156,884	0.33	182,350	0.40	171,850	0.36
12 Supt Off	470,979	1.01	428,288	0.94	457,077	0.95
13 Busns Off	503,501	1.07	465,825	1.02	496,800	1.03
14 HR	225,202	0.48	224,248	0.49	251,324	0.52
15 Pblc Rltn	61,300	0.13	32,500	0.07	5,000	0.01
21 Supv Inst	1,283,249	2.74	1,013,590	2.22	584,522	1.21
41 Supervisn	9,366	0.02	9,500	0.02	11,500	0.02
51 Supervisn	1,020,323	2.18	1,097,684	2.40	1,254,923	2.61
61 Supv Bldg	322,906	0.69	283,657	0.62	318,124	0.66
TOTAL CENTRAL ADMINISTRATION	4,053,711	8.65	3,737,642	8.17	3,551,120	7.38
TOTAL EXPENDITURES	46,854,477	100.00	45,721,446	100.00	48,132,676	100.00

Woodland School District No.404

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	127.729	81.55	55.052	31.87
28 Extracurricular	0.600	0.38	0.000	0.00
TOTAL TEACHING ACTIVITIES	128.329	81.93	55.052	31.87
TEACHING SUPPORT				
22 Learning Resources	1.000	0.64	1.125	0.65
24 Guidance and Counseling	5.684	3.63	4.312	2.50
25 Pupil Management and Safety	0.000	0.00	0.368	0.21
26 Health/Related Services	10.000	6.38	0.827	0.48
31 InstProDev	0.400	0.26	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	1.873	1.20	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	18.957	12.10	6.632	3.84
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	9.185	5.32
52 Operations	XXXXX	XXXXX	47.503	27.50
53 Maintenance	XXXXX	XXXXX	5.000	2.89
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	2.000	1.16
63 Operation of Buildings	0.000	0.00	12.425	7.19
64 Maintenance	0.000	0.00	2.000	1.16
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	4.250	2.46
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	0.275	0.16
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	82.638	47.83

Woodland School District No.404

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	6.200	3.96	9.571	5.54
TOTAL UNIT ADMINISTRATION	6.200	3.96	9.571	5.54
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.64	1.617	0.94
13 Business Office	0.000	0.00	2.807	1.62
14 Human Resources	0.000	0.00	1.443	0.84
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.137	1.36	1.290	0.75
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	9.044	5.23
61 Supervision - Building	0.000	0.00	2.667	1.54
TOTAL CENTRAL ADMINISTRATION	3.137	2.00	18.868	10.92
TOTAL FTE STAFF	156.623	100.00	172.761	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.

Woodland School District No.404
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	31,043	45,000	56,000
200 Athletics	64,669	74,500	76,500
300 Classes	20,655	28,000	35,000
400 Clubs	192,824	218,000	222,000
600 Private Moneys	4,295	11,000	11,000
A. TOTAL REVENUES	313,486	376,500	400,500
EXPENDITURES			
100 General Student Body	16,765	48,000	34,000
200 Athletics	50,995	70,500	89,500
300 Classes	15,879	27,000	33,000
400 Clubs	173,698	227,000	242,500
600 Private Moneys	4,948	11,000	12,000
B. TOTAL EXPENDITURES	262,285	383,500	411,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	51,201	-7,000	-10,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	264,390	310,000	330,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	264,390	310,000	330,000
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	315,591	303,000	319,500
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.889 Assigned to Fund Purposes	0	0	0

Woodland School District No.404
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	315,591	303,000	319,500

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Woodland School District No.404
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,555,790	3,568,788	3,572,867
2000 Local Nontax Support	51,446	40,000	75,000
3000 State, General Purpose	14,833	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,622,068	3,608,788	3,647,867
EXPENDITURES			
Matured Bond Expenditures	1,685,000	1,520,000	1,665,000
Interest on Bonds	1,861,067	2,050,000	1,858,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	250,000	0
B. TOTAL EXPENDITURES	3,546,067	3,820,000	3,523,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	230,000	0	175,000
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-153,999	-211,211	-50,132
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,652,671	1,710,000	1,740,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	230,000	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,882,671	1,710,000	1,740,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,728,672	1,498,789	1,689,867
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Woodland School District No.404
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,728,672	1,498,788	1,689,867

Woodland School District No.404

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	3,408,508	3,429,846	3,435,405
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	229	0	0
1500 Timber Excise Tax	147,052	138,941	137,461
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,555,790	3,568,788	3,572,867
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	51,446	40,000	75,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	51,446	40,000	75,000
STATE, GENERAL PURPOSE			
3600 State Forests	14,833	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	14,833	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Woodland School District No.404

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,622,068	3,608,788	3,647,867

Woodland School District No.404
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	121,665	145,000	330,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	628,134	800,000	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	230,000	0	175,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	979,798	945,000	505,000
EXPENDITURES			
10 Sites	22,532	20,000	140,000
20 Buildings	883,563	1,100,000	400,000
30 Equipment	58,708	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	964,802	1,120,000	540,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	100,000
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)	14,997	-175,000	-135,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Woodland School District No.404
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	345,048	481,000	249,000
G.L.866 Restricted from Impact Fee Proceeds	255,354	284,000	163,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	95,284	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	695,686	765,000	412,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	261,741	290,000	19,000
G.L.866 Restricted from Impact Fee Proceeds	355,112	300,000	183,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	93,830	0	75,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	710,683	590,000	277,000

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

Woodland School District No.404

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Woodland School District No.404

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	33,400	25,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	88,265	120,000	300,000
2000 TOTAL LOCAL NONTAX SUPPORT	121,665	145,000	330,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			

Woodland School District No.404

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	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
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	628,134	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	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	800,000	0
6210 E-Rate	XXXXX	0	0
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
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	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
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Woodland School District No.404

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6000 TOTAL FEDERAL, SPECIAL PURPOSE	628,134	800,000	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	230,000	0	175,000
9000 TOTAL OTHER FINANCING SOURCES	230,000	0	175,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	979,798	945,000	505,000

Woodland School District No.404
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	107,997	90,000	160,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	1,181,612	1,250,000	1,630,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	5,500,000
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	231,736	230,930	232,488
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	2,500	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Woodland School District No.404
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	118,265	119,070	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	1,523,845	1,570,930	7,522,488
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,642,110	1,690,000	7,522,488
EXPENDITURES			
33 Transportation Equipment Purchases	325,433	2,000,000	6,000,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	325,433	2,000,000	6,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	1,316,677	-310,000	1,522,488
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,667,069	3,972,000	5,170,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	2,667,069	3,972,000	5,170,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	3,983,747	3,662,000	6,692,488
G.L.830 Restricted for Debt Service	0	0	0

Woodland School District No.404
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	3,983,747	3,662,000	6,692,488

- 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.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.