

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	54,021,754	400,500	3,971,003	1,250,000	7,980,000
Total Appropriation (Expenditures)	54,309,676	411,000	3,595,000	810,000	8,000,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	180,000	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	-287,921	-10,500	196,003	340,000	-20,000
Beginning Total Fund Balance	4,400,000	417,000	1,830,000	741,000	5,840,000
Ending Total Fund Balance	4,112,079	406,500	2,026,003	1,081,000	5,820,000
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	7,400,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	7,400,000	XXXXX	4,000,000	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,351.11		2,369.00		2,413.00	
FTE Certificated Employees	162.717		156.623		171.323	
FTE Classified Employees	157.903		172.761		188.664	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	44,651,416		47,435,786		54,021,754	
Total Expenditures	44,624,148		48,132,676		54,309,676	
Total Beginning Fund Balance	4,686,705		4,300,000		4,400,000	
Total Ending Fund Balance	4,594,903		3,603,110		4,112,079	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	18,908,808	42.37	20,863,545	43.35	23,563,084	43.39
Federal Special Purpose Funding	1,309,238	2.93	0	0.00	0	0.00
Special Education Instruction	6,391,537	14.32	7,258,549	15.08	8,459,654	15.58
Vocational Instruction	683,288	1.53	647,561	1.35	995,285	1.83
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,934,637	4.34	2,011,757	4.18	2,194,815	4.04
Other Instructional Programs	127,092	0.28	878,214	1.82	870,528	1.60
Community Services	611,119	1.37	719,033	1.49	801,853	1.48
Support Services	14,658,430	32.85	15,754,017	32.73	17,424,457	32.08
Total - Program Groups	44,624,148	100.00	48,132,676	100.00	54,309,676	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	22,626,343	50.70	25,277,587	52.52	27,879,361	51.33
Teaching Support	3,829,311	8.58	4,159,389	8.64	5,883,064	10.83
Other Supportive Activities	11,847,150	26.55	12,909,121	26.82	14,368,503	26.46
Building Administration	2,143,743	4.80	2,235,459	4.64	2,562,452	4.72
Central Administration	3,887,210	8.71	3,551,120	7.38	3,616,296	6.66
Total - Activity Groups	44,624,148	100.00	48,132,676	100.00	54,309,676	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	16,206,471	36.32	16,171,037	33.60	18,508,864	34.08
Classified Salaries	10,817,473	24.24	11,744,015	24.40	13,562,261	24.97
Employee Benefits and Payroll Taxes	10,774,239	24.14	11,693,111	24.29	12,653,630	23.30
Supplies, Instructional Resources and Noncapitalized Items	2,274,699	5.10	2,875,158	5.97	3,076,319	5.66
Purchased Services	4,399,991	9.86	5,599,905	11.63	6,432,452	11.84
Travel	56,648	0.13	49,450	0.10	76,150	0.14
Capital Outlay	94,628	0.21	0	0.00	0	0.00
Total - Objects	44,624,148	100.00	48,132,676	100.00	54,309,676	100.00

Woodland School District No.404

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	159.85	154.00	176.00
2. Grade 1	167.47	164.00	183.00
3. Grade 2	180.33	174.00	168.00
4. Grade 3	170.40	186.00	184.00
5. Grade 4	168.53	176.00	189.00
6. Grade 5	210.84	170.00	169.00
7. Grade 6	162.21	210.00	178.00
8. Grade 7	182.34	163.00	212.00
9. Grade 8	169.88	178.00	173.00
10. Grade 9	174.67	174.00	183.00
11. Grade 10	165.31	173.00	183.00
12. Grade 11 (excluding Running Start)	126.59	138.00	130.00
13. Grade 12 (excluding Running Start)	97.02	106.00	96.00
14. SUBTOTAL	2,135.44	2,166.00	2,224.00
15. Running Start	60.54	69.00	62.00
16. Dropout Reengagement Enrollment	15.22	15.00	13.00
17. ALE Enrollment	139.91	119.00	114.00
18. TOTAL K-12	2,351.11	2,369.00	2,413.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	162.72	156.62	171.323
2. General Fund FTE Classified Employees /4	157.90	172.76	188.664

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.

Woodland School District No.404

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	2,592,893	3,804,443	7,322,346
2000 Local Nontax Support	877,147	875,282	667,322
3000 State, General Purpose	22,684,521	24,011,156	25,101,920
4000 State, Special Purpose	14,033,101	15,024,844	17,126,083
5000 Federal, General Purpose	7,057	0	0
6000 Federal, Special Purpose	3,616,995	2,860,067	2,732,751
7000 Revenues from Other School Districts	713,732	701,994	777,435
8000 Revenues from Other Entities	31,343	58,000	193,897
9000 Other Financing Sources	94,628	100,000	100,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	44,651,416	47,435,786	54,021,754
EXPENDITURES			
00 Regular Instruction	18,908,808	20,863,545	23,563,084
10 Federal Special Purpose Funding	1,309,238	0	0
20 Special Education Instruction	6,391,537	7,258,549	8,459,654
30 Vocational Education Instruction	683,288	647,561	995,285
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,934,637	2,011,757	2,194,815
70 Other Instructional Programs	127,092	878,214	870,528
80 Community Services	611,119	719,033	801,853
90 Support Services	14,658,430	15,754,017	17,424,457
B. TOTAL EXPENDITURES	44,624,148	48,132,676	54,309,676
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	119,070	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)	-91,802	-696,889	-287,921
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	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

Woodland School District No.404

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	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	4,300,000	4,400,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,686,705	4,300,000	4,400,000
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	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	80,817	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	316,858	0	0
G.L.890 Unassigned Fund Balance	4,197,228	3,603,110	4,112,079

Woodland School District No.404

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/	4,594,903	3,603,110	4,112,079

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	2,591,395	3,659,882	7,151,379
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	985	0	0
1500 Timber Excise Tax	513	144,561	170,967
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,592,893	3,804,443	7,322,346
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	35,108	67,000	57,000
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	170,516	170,000	180,000
2200 Sales of Goods, Supplies, and Services, Unassigned	38,284	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	40,282	35,000	22,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	304,835	213,832	132,322
2300 Investment Earnings	182,258	150,000	90,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	50,336	127,000	120,000
2600 Fines and Damages	89	1,000	1,000
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	5,000	5,000
2900 Local Support Nontax, Unassigned	55,441	60,000	60,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	877,147	875,282	667,322

Woodland School District No.404
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	21,920,599	23,260,787	24,200,461
3121 Special Education--General Apportionment	763,526	750,369	901,459
3300 Local Effort Assistance	0	0	0
3600 State Forests	396	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	22,684,521	24,011,156	25,101,920
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	69,690	25,000	25,000
4109 Transition To Kindergarten	0	0	0
4121 Special Education	4,798,008	5,060,194	6,047,527
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	797,486	868,721	903,168
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	229,185	277,000	174,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	313,779	321,349	360,132
4174 Highly Capable	70,336	73,549	76,600
4188 Childcare	0	0	0
4198 School Food Services	25,733	19,031	227,656
4199 Transportation--Operations	7,589,487	8,250,000	9,167,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	11,927	10,000	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	127,469	120,000	135,000
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	14,033,101	15,024,844	17,126,083

Woodland School District No.404
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	7,057	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	7,057	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	750,000	750,000
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	1,291,727	0	0
6114 Federal Special Purpose ESSER III Learning Loss	144,815	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	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	529,082	479,309	482,233
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	13,000	13,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	432,035	433,238	455,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	99,262	94,670	94,020
6153 Migrant ESEA Migrant, Federal	0	0	32,000
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)	34,954	25,403	28,000
6167 Indian Education JOM	0	0	0

Woodland School District No.404
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	807,419	937,952	655,170
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	46,911	0	67,196
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

Woodland School District No.404
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	94,102	40,000	55,000
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	11,927	10,000	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	14,457	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	110,305	76,495	86,132

Woodland School District No.404
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	3,616,995	2,860,067	2,732,751
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	59,814	29,600	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	582,748	593,592	691,375
7197 Support Services	67,880	72,802	74,060
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	3,289	6,000	12,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	713,732	701,994	777,435
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	6,843	38,000	48,000
8500 Nonfederal, ESD	24,500	20,000	145,897
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	31,343	58,000	193,897
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	94,628	0	0
9900 Transfers	0	100,000	100,000
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	94,628	100,000	100,000

Woodland School District No.404
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	44,651,416	47,435,786	54,021,754

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	17,936,899	19,903,776	22,601,404
02 Alternative Learning Experience	827,974	859,769	836,647
03 Basic Education - Dropout Reengagement	143,935	100,000	125,033
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	18,908,808	20,863,545	23,563,084
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	1,174,627	0	0
14 Federal Special Purpose ESSER III Learning Loss	134,611	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	1,309,238	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,875,190	6,783,421	7,987,875
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	516,347	475,128	471,779
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	6,391,537	7,258,549	8,459,654
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	637,775	605,757	917,884
34 Middle School Career and Technical Education, State	45,512	28,804	64,401
38 Vocational, Federal	0	13,000	13,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	683,288	647,561	995,285
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Woodland School District No.404

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	425,063	404,328	450,723
52 Other Title Grants under ESEA-Federal	107,683	83,382	92,743
53 Migrant ESEA Migrant, Federal	0	0	31,607
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	796,968	837,937	917,765
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	245,744	267,961	189,445
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	34,390	27,600	27,300
65 Transitional Bilingual, State	297,451	290,549	385,232
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	27,338	100,000	100,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,934,637	2,011,757	2,194,815
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	73,337	71,024	78,374
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	53,754	807,190	792,154
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	127,092	878,214	870,528
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	334,491	373,432	386,010

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	276,628	345,601	415,843
80 TOTAL COMMUNITY SERVICES	611,119	719,033	801,853
SUPPORT SERVICES			
97 District-wide Support	5,405,254	5,696,971	6,148,952
98 School Food Services	1,291,853	1,385,385	1,454,686
99 Pupil Transportation	8,061,677	8,671,661	9,820,819
90 TOTAL SUPPORT SERVICES	14,758,784	15,754,017	17,424,457
TOTAL PROGRAM EXPENDITURES	44,724,503	48,132,676	54,309,676

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	22,601,404	80,500		13,956,121	1,901,589	5,156,689	599,931	896,824	9,750	0
02 ALE	836,647	1,000		434,148	130,767	205,076	28,906	34,500	2,250	0
03 Basic Education - Dropout Reengagement	125,033	0		0	0	0	0	125,033	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	23,563,084	81,500		14,390,269	2,032,356	5,361,765	628,837	1,056,357	12,000	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	7,987,875	2,000		2,357,210	2,241,458	2,140,407	58,300	1,178,700	9,800	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	471,779	0		236,676	97,846	137,257	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	8,459,654	2,000		2,593,886	2,339,304	2,277,664	58,300	1,178,700	9,800	0
31 Voc, Basic, St	917,884	1,000		455,878	62,475	187,677	145,500	53,854	11,500	0
34 MidSchCar/Tec	64,401	0		42,595	0	13,306	8,000	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	995,285	1,000		498,473	62,475	200,983	166,500	54,354	11,500	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	450,723	0		127,738	162,019	137,816	13,000	10,150	0	0
52 Other Title Grants under ESEA-Federal	92,743	0	0	47,335	0	14,058	0	19,000	12,350	0
53 ESEA Migrant, Federal	31,607	0		0	20,292	11,315	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	917,765	0		353,347	266,882	267,986	13,550	16,000	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	189,445	0		78,069	0	12,376	93,000	4,500	1,500	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	27,300	0		0	0	0	17,300	10,000	0	0
65 Tran Biling, St	385,232	0		149,445	117,855	117,932	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	2,194,815	0	0	755,934	567,048	561,483	236,850	59,650	13,850	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	78,374	0		43,702	0	14,422	18,000	2,000	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	792,154	0		0	12,256	8,448	21,450	750,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	870,528	0		43,702	12,256	22,870	39,450	752,000	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	386,010	0		0	269,517	100,543	11,000	4,200	750	0
89 Othr Comm Srv	415,843	280,000	0	0	34,251	15,992	11,000	73,600	1,000	0
TOTAL COMMUNITY SERVICES	801,853	280,000	0	0	303,768	116,535	22,000	77,800	1,750	0
97 Distwide Suppt	6,148,952	13,000	0	226,600	2,526,251	1,001,924	246,250	2,110,927	24,000	0
98 Schl Food Serv	1,454,686	0	0	0	480,383	296,256	105,132	572,415	500	0
99 Pupil Transp	9,820,819	0	-377,500	0	5,238,420	2,814,150	1,573,000	570,249	2,500	0
TOTAL SUPPORT SERVICES	17,424,457	13,000	-377,500	226,600	8,245,054	4,112,330	1,924,382	3,253,591	27,000	0
OBJECT TOTALS	54,309,676	377,500	-377,500	18,508,864	13,562,261	12,653,630	3,076,319	6,432,452	76,150	0

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
(0) Debit Transfers	237,680	XXXXX	317,000	XXXXX	377,500	XXXXX
(1) Credit Transfers	-237,680	XXXXX	-317,000	XXXXX	-377,500	XXXXX
(2) Certificated Salaries	16,206,471	36.32	16,171,037	33.60	18,508,864	34.08
(3) Classified Salaries	10,817,473	24.24	11,744,015	24.40	13,562,261	24.97
(4) Employee Benefits and Payroll Taxes	10,774,239	24.14	11,693,111	24.29	12,653,630	23.30
(5) Supplies and Materials	2,274,699	5.10	2,875,158	5.97	3,076,319	5.66
(7) Purchased Services	4,399,991	9.86	5,599,905	11.63	6,432,452	11.84
(8) Travel	56,648	0.13	49,450	0.10	76,150	0.14
(9) Capital Outlay	94,628	0.21	0	0.00	0	0.00
TOTAL EXPENDITURES	44,624,148	100.00	48,132,676	100.00	54,309,676	100.00

Woodland School District No.404
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	22,271,147	49.91	24,634,951	51.18	27,066,687	49.84
28 Extracur	345,186	0.77	632,636	1.31	797,674	1.47
29 Pmt to SD	10,010	0.02	10,000	0.02	15,000	0.03
TOTAL TEACHING ACTIVITIES	22,626,343	50.70	25,277,587	52.52	27,879,361	51.33
TEACHING SUPPORT						
22 Lrn Resrc	296,482	0.66	304,449	0.63	332,243	0.61
24 Guid/Coun	1,251,292	2.80	1,154,665	2.40	1,813,786	3.34
25 Pupil M/S	19,594	0.04	72,670	0.15	59,704	0.11
26 Health	1,348,174	3.02	1,420,067	2.95	1,702,200	3.13
31 InstProDev	566,488	1.27	557,923	1.16	1,268,027	2.33
32 Inst Tech	127,944	0.29	184,250	0.38	176,450	0.32
33 Curriculum	219,336	0.49	235,850	0.49	287,500	0.53
34 Prof Lrng St	243,481	0.55	229,515	0.48	243,154	0.45
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	3,829,311	8.58	4,159,389	8.64	5,883,064	10.83
OTHER SUPPORT ACTIVITIES						
42 Food	110,305	0.25	76,495	0.16	86,132	0.16
44 Operation	1,173,863	2.63	1,297,390	2.70	1,359,054	2.50
49 Transfers	-6,284	-0.01	0	0.00	0	0.00
52 Operation	5,861,063	13.13	6,521,203	13.55	7,401,691	13.63
53 Maintnce	1,036,692	2.32	1,032,535	2.15	1,206,994	2.22
56 Insurance	163,510	0.37	180,000	0.37	244,749	0.45
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-231,396	-0.52	-317,000	-0.66	-377,500	-0.70
62 Grnd Mnt	201,687	0.45	217,511	0.45	300,644	0.55
63 Oper Bldg	1,138,854	2.55	1,243,676	2.58	1,360,820	2.51
64 Maintnce	363,266	0.81	549,402	1.14	540,265	0.99
65 Utilities	787,847	1.77	856,150	1.78	849,350	1.56
66 E-Rate	219,336	0.49	0	0.00	0	0.00
67 Bldg Secu	30,219	0.07	27,000	0.06	18,000	0.03
68 Insurance	285,854	0.64	315,000	0.65	422,517	0.78

Woodland School District No.404

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	667,940	1.50	690,457	1.43	709,544	1.31
73 Printing	18,314	0.04	20,000	0.04	23,000	0.04
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	18,379	0.04	24,000	0.05	34,000	0.06
83 Interest	7,082	0.02	8,500	0.02	7,500	0.01
84 Principal	93,273	0.21	115,000	0.24	106,000	0.20
85 Debt Expn	94,628	0.21	0	0.00	0	0.00
91 Publ Actv	32,056	0.07	51,802	0.11	75,743	0.14
TOTAL OTHER SUPPORT ACTIVITIES	11,847,150	26.55	12,909,121	26.82	14,368,503	26.46
UNIT ADMINISTRATION						
23 Princ Off	2,143,743	4.80	2,235,459	4.64	2,562,452	4.72
TOTAL UNIT ADMINISTRATION	2,143,743	4.80	2,235,459	4.64	2,562,452	4.72
CENTRAL ADMINISTRATION						
11 Bd of Dir	239,421	0.54	171,850	0.36	156,350	0.29
12 Supt Off	469,885	1.05	457,077	0.95	491,980	0.91
13 Busns Off	500,589	1.12	496,800	1.03	531,083	0.98
14 HR	199,383	0.45	251,324	0.52	258,965	0.48
15 Pblc Rltn	32,838	0.07	5,000	0.01	28,560	0.05
21 Supv Inst	896,138	2.01	584,522	1.21	411,499	0.76
41 Supervisn	13,970	0.03	11,500	0.02	9,500	0.02
51 Supervisn	1,231,808	2.76	1,254,923	2.61	1,344,885	2.48
61 Supv Bldg	303,179	0.68	318,124	0.66	383,474	0.71
TOTAL CENTRAL ADMINISTRATION	3,887,210	8.71	3,551,120	7.38	3,616,296	6.66
TOTAL EXPENDITURES	44,624,148	100.00	48,132,676	100.00	54,309,676	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	136.208	79.50	59.790	31.69
28 Extracurricular	1.000	0.58	0.000	0.00
TOTAL TEACHING ACTIVITIES	137.208	80.09	59.790	31.69
TEACHING SUPPORT				
22 Learning Resources	1.000	0.58	1.240	0.66
24 Guidance and Counseling	10.000	5.84	5.348	2.83
25 Pupil Management and Safety	0.000	0.00	0.239	0.13
26 Health/Related Services	10.000	5.84	2.185	1.16
31 InstProDev	3.000	1.75	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	1.915	1.12	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	25.915	15.13	9.012	4.78
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	8.723	4.62
52 Operations	XXXXX	XXXXX	54.978	29.14
53 Maintenance	XXXXX	XXXXX	5.000	2.65
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	2.638	1.40
63 Operation of Buildings	0.000	0.00	13.963	7.40
64 Maintenance	0.000	0.00	2.000	1.06
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	4.000	2.12
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	0.513	0.27
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	91.815	48.67

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	3.62	9.707	5.15
TOTAL UNIT ADMINISTRATION	6.200	3.62	9.707	5.15
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.58	1.617	0.86
13 Business Office	0.000	0.00	2.858	1.51
14 Human Resources	0.000	0.00	1.443	0.76
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.000	0.58	1.290	0.68
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	8.132	4.31
61 Supervision - Building	0.000	0.00	3.000	1.59
TOTAL CENTRAL ADMINISTRATION	2.000	1.17	18.340	9.72
TOTAL FTE STAFF	171.323	100.00	188.664	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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	35,301	56,000	56,000
200 Athletics	58,650	76,500	76,500
300 Classes	21,802	35,000	35,000
400 Clubs	206,452	222,000	222,000
600 Private Moneys	3,517	11,000	11,000
A. TOTAL REVENUES	325,721	400,500	400,500
EXPENDITURES			
100 General Student Body	14,499	34,000	34,000
200 Athletics	43,830	89,500	89,500
300 Classes	24,505	33,000	33,000
400 Clubs	182,607	242,500	242,500
600 Private Moneys	2,930	12,000	12,000
B. TOTAL EXPENDITURES	268,370	411,000	411,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	57,351	-10,500	-10,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	315,591	330,000	417,000
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	315,591	330,000	417,000
E. 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.819 Restricted for Fund Purposes	372,942	319,500	406,500
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	372,942	319,500	406,500

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,621,765	3,572,867	3,896,003
2000 Local Nontax Support	70,902	75,000	75,000
3000 State, General Purpose	4,572	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	21,599,229	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	25,296,468	3,647,867	3,971,003
EXPENDITURES			
Matured Bond Expenditures	1,520,000	1,665,000	1,820,000
Interest on Bonds	1,483,873	1,858,000	1,775,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	208,211	0	0
B. TOTAL EXPENDITURES	3,212,085	3,523,000	3,595,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	131,000	175,000	180,000
D. OTHER FINANCING USES (G.L.535)	21,913,067	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	40,317	-50,132	196,003
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,728,672	1,740,000	1,830,000
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,728,672	1,740,000	1,830,000
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.830 Restricted for Debt Service	1,768,989	1,689,867	196,003
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	1,830,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,768,989	1,689,867	2,026,003

Woodland School District No.404

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	3,483,638	3,435,405	3,715,498
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	578	0	0
1500 Timber Excise Tax	137,549	137,461	180,504
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,621,765	3,572,867	3,896,003
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	70,902	75,000	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	70,902	75,000	75,000
STATE, GENERAL PURPOSE			
3600 State Forests	4,572	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	4,572	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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	21,599,229	0	0
9900 Transfers	0	0	0

Woodland School District No.404

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	21,599,229	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	25,296,468	3,647,867	3,971,003

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	118,948	330,000	530,000
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	324,591	0	540,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	131,000	175,000	180,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	574,539	505,000	1,250,000
EXPENDITURES			
10 Sites	5,472	140,000	240,000
20 Buildings	438,068	400,000	570,000
30 Equipment	105,494	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	549,034	540,000	810,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	100,000	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)	25,506	-135,000	340,000
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	249,000	41,000
G.L.866 Restricted from Impact Fee Proceeds	355,112	163,000	500,000
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	200,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	710,683	412,000	741,000
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.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	116,950	19,000	200,000
G.L.866 Restricted from Impact Fee Proceeds	418,987	183,000	700,000
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	200,251	75,000	181,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	736,188	277,000	1,081,000

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	35,908	30,000	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 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	83,040	300,000	500,000
2000 TOTAL LOCAL NONTAX SUPPORT	118,948	330,000	530,000
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			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	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	324,591	0	540,000
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	0	0
6210 E-Rate	0	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

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	324,591	0	540,000
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 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	131,000	175,000	180,000
9000 TOTAL OTHER FINANCING SOURCES	131,000	175,000	180,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	574,539	505,000	1,250,000

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	196,243	160,000	180,000
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 Judgement and Settlements	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	1,488,509	1,630,000	2,300,000
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	5,500,000	5,500,000
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	230,931	232,488	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	21,000	0	0
9400 Insurance Recoveries	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	119,070	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	1,936,683	7,522,488	7,980,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,055,753	7,522,488	7,980,000
EXPENDITURES			
33 Transportation Equipment Purchases	749,860	6,000,000	8,000,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	1,500,000	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	749,860	7,500,000	8,000,000
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)	1,305,892	22,488	-20,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	3,983,747	5,170,000	5,840,000
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	3,983,747	5,170,000	5,840,000
I. 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.819 Restricted for Fund Purposes	5,289,639	5,192,488	5,820,000

Woodland School District No.404
SUMMARY OF TRANSPORTATION VEHICLE 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.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/	5,289,639	5,192,488	5,820,000

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