

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	55,337,165	589,500	4,087,906	1,112,000	6,280,000
Total Appropriation (Expenditures)	55,939,287	591,000	3,705,000	850,000	4,000,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	80,000	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-602,121	-1,500	302,906	262,000	2,280,000
Beginning Total Fund Balance	4,150,000	480,000	2,000,000	800,000	6,200,000
Ending Total Fund Balance	3,547,879	478,500	2,302,906	1,062,000	8,480,000
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	7,775,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	7,775,000	XXXXX	3,900,000	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,368.09		2,413.00		2,294.00	
FTE Certificated Employees	154.410		171.323		164.933	
FTE Classified Employees	165.843		188.664		187.477	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	47,698,336		54,021,754		55,337,165	
Total Expenditures	47,824,345		54,309,676		55,939,287	
Total Beginning Fund Balance	4,594,903		4,400,000		4,150,000	
Total Ending Fund Balance	4,351,381		4,112,078		3,547,879	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	20,876,262	43.65	23,563,084	43.39	23,888,534	42.70
Federal Special Purpose Funding	0	14.82	0	0.00	XXXXX	XXXXX
Special Education Instruction	7,089,483	1.48	8,459,654	15.58	8,771,227	15.68
Vocational Instruction	707,677	0.00	995,285	1.83	1,113,461	1.99
Skill Center Instruction	0	4.21	0	0.00	0	0.00
Compensatory Education	2,011,292	0.48	2,194,815	4.04	1,965,595	3.51
Other Instructional Programs	230,719	1.51	870,528	1.60	857,653	1.53
Community Services	720,537	33.85	801,853	1.48	784,892	1.40
Support Services	16,188,375	100.00	17,424,457	32.08	18,557,925	33.18
Total - Program Groups	47,824,345		54,309,676	100.00	55,939,287	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	23,963,352	50.11	27,879,361	51.33	28,335,697	50.65
Teaching Support	4,284,144	8.96	5,883,064	10.83	5,883,191	10.52
Other Supportive Activities	13,266,369	27.74	14,368,503	26.46	15,446,787	27.61
Building Administration	2,323,045	4.86	2,562,452	4.72	2,616,636	4.68
Central Administration	3,673,304	7.68	3,616,296	6.66	3,656,976	6.54
Total - Activity Groups	47,824,345	100.00	54,309,676	100.00	55,939,287	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	16,360,802	34.21	18,508,864	34.08	18,792,396	33.59
Classified Salaries	12,181,711	25.47	13,562,261	24.97	13,927,473	24.90
Employee Benefits and Payroll Taxes	11,461,020	23.96	12,653,630	23.30	12,997,113	23.23
Supplies, Instructional Resources and Noncapitalized Items	2,460,814	5.15	3,076,319	5.66	3,154,457	5.64
Purchased Services	5,246,128	10.97	6,432,452	11.84	6,993,998	12.50
Travel	73,755	0.15	76,150	0.14	73,850	0.13
Capital Outlay	40,116	0.08	0	0.00	0	0.00
Total - Objects	47,824,345	100.00	54,309,676	100.00	55,939,287	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	176.23	176.00	144.00
2. Grade 1	163.07	183.00	153.00
3. Grade 2	176.09	168.00	169.00
4. Grade 3	181.41	184.00	162.00
5. Grade 4	167.33	189.00	166.00
6. Grade 5	172.86	169.00	179.00
7. Grade 6	211.28	178.00	171.00
8. Grade 7	171.00	212.00	162.00
9. Grade 8	181.50	173.00	198.00
10. Grade 9	177.36	183.00	181.00
11. Grade 10	172.78	183.00	186.00
12. Grade 11 (excluding Running Start)	109.17	130.00	137.00
13. Grade 12 (excluding Running Start)	103.50	96.00	121.00
14. SUBTOTAL	2,163.58	2,224.00	2,129.00
15. Running Start	62.82	62.00	52.00
16. Dropout Reengagement Enrollment	14.48	13.00	13.00
17. ALE Enrollment	127.21	114.00	100.00
18. TOTAL K-12	2,368.09	2,413.00	2,294.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	154.41	171.32	164.933
2. General Fund FTE Classified Employees /4	165.84	188.66	187.477

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,066,261	7,322,346	7,664,987
2000 Local Nontax Support	695,428	667,322	712,694
3000 State, General Purpose	24,002,968	25,101,920	24,703,522
4000 State, Special Purpose	15,721,009	17,126,083	18,621,425
5000 Federal, General Purpose	1,230	0	0
6000 Federal, Special Purpose	2,033,297	2,732,751	2,820,073
7000 Revenues from Other School Districts	828,548	777,435	686,710
8000 Revenues from Other Entities	209,480	193,897	127,754
9000 Other Financing Sources	140,116	100,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	47,698,336	54,021,754	55,337,165
EXPENDITURES			
00 Regular Instruction	20,876,262	23,563,084	23,888,534
20 Special Education Instruction	7,089,483	8,459,654	8,771,227
30 Vocational Education Instruction	707,677	995,285	1,113,461
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,011,292	2,194,815	1,965,595
70 Other Instructional Programs	230,719	870,528	857,653
80 Community Services	720,537	801,853	784,892
90 Support Services	16,188,375	17,424,457	18,557,925
B. TOTAL EXPENDITURES	47,824,345	54,309,676	55,939,287
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	117,513	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-243,522	-287,921	-602,121
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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	4,400,000	4,150,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL BEGINNING FUND BALANCE	4,594,903	4,400,000	4,150,000
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	2,921	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	298,479	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	240,301	0	0

Woodland School District No.404

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	3,809,680	4,112,078	3,547,879
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,351,381	4,112,078	3,547,879

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.

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	3,896,358	7,151,379	7,514,850
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	682	0	0
1500 Timber Excise Tax	169,221	170,967	150,137
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,066,261	7,322,346	7,664,987
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	89,805	57,000	60,000
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	180,134	180,000	175,000
2200 Sales of Goods, Supplies, and Services, Unassigned	38,844	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	37,105	22,000	16,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	154,061	132,322	197,694
2300 Investment Earnings	84,873	90,000	80,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	49,134	120,000	123,000
2600 Fines and Damages	114	1,000	1,000
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	5,000	0
2900 Local Support Nontax, Unassigned	61,358	60,000	60,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	695,428	667,322	712,694

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	23,219,839	24,200,461	23,532,323
3121 Special Education--General Apportionment	781,427	901,459	911,947
3300 Local Effort Assistance	0	0	259,252
3600 State Forests	1,702	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	24,002,968	25,101,920	24,703,522
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	11,361	25,000	10,000
4109 Transition To Kindergarten	0	0	0
4121 Special Education	5,276,323	6,047,527	6,450,338
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	868,721	903,168	842,448
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	262,501	174,000	187,800
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	351,415	360,132	336,236
4174 Highly Capable	73,874	76,600	74,538
4188 Childcare	0	0	0
4198 School Food Services	256,054	227,656	193,065
4199 Transportation--Operations	8,475,371	9,167,000	10,383,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	4,057	10,000	4,000
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	141,332	135,000	140,000
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	15,721,009	17,126,083	18,621,425

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	1,230	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,230	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	750,000	750,000
6109 Transition To Kindergarten	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	510,847	482,233	482,233
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	13,258	13,000	13,169
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	488,514	455,000	418,365
6152 School Improve, Fed Other Title Grants under ESEA, Fed	93,635	94,020	95,462
6153 Migrant ESEA Migrant, Federal	8,456	32,000	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	23,904	28,000	24,499
6167 Indian Education JOM	0	0	0
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	695,245	655,170	789,027
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	60,678	67,196	67,196

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	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
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	48,751	55,000	90,000
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	4,057	15,000	6,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	85,923	86,132	84,122
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,033,297	2,732,751	2,820,073
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	29,880	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	718,842	691,375	591,114
7197 Support Services	72,801	74,060	81,596
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	7,025	12,000	14,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	828,548	777,435	686,710
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	109,544	48,000	7,000
8500 Nonfederal, ESD	99,935	145,897	120,754
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	209,480	193,897	127,754

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	40,116	0	0
9900 Transfers	0	100,000	0
9901 Transfers (local resources)	100,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	140,116	100,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	47,698,336	54,021,754	55,337,165

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	19,883,601	22,601,404	23,051,705
02 Alternative Learning Experience	852,046	836,647	708,226
03 Basic Education - Dropout Reengagement	140,615	125,033	128,603
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	20,876,262	23,563,084	23,888,534
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,581,292	7,987,875	8,295,295
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	508,192	471,779	475,932
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	7,089,483	8,459,654	8,771,227
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	694,546	917,884	1,036,924
34 Middle School Career and Technical Education, State	0	64,401	63,537
38 Vocational, Federal	13,131	13,000	13,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	707,677	995,285	1,113,461
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
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	484,301	450,723	408,396
52 Other Title Grants under ESEA-Federal	94,441	92,743	92,136
53 Migrant ESEA Migrant, Federal	8,374	31,607	0
55 Learning Assistance Program (LAP), State	863,708	917,765	825,038
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Woodland School District No.404

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	163,801	189,445	179,419
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	23,808	27,300	24,000
65 Transitional Bilingual, State	339,308	385,232	336,606
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	33,551	100,000	100,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,011,292	2,194,815	1,965,595
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	67,375	78,374	70,653
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	163,343	792,154	787,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	230,719	870,528	857,653
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	357,139	386,010	378,927
89 Other Community Services	363,398	415,843	405,965
80 TOTAL COMMUNITY SERVICES	720,537	801,853	784,892
SUPPORT SERVICES			
97 District-wide Support	5,865,376	6,148,952	6,201,884
98 School Food Services	1,381,458	1,454,686	1,563,209
99 Pupil Transportation	9,046,852	9,820,819	10,792,832
90 TOTAL SUPPORT SERVICES	16,293,686	17,424,457	18,557,925
TOTAL PROGRAM EXPENDITURES	47,929,656	54,309,676	55,939,287

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	23,051,705	96,500		14,229,690	2,091,973	5,267,500	516,666	833,626	15,750	0
02 ALE	708,226	1,000		386,310	85,456	150,141	33,169	50,900	1,250	0
03 Basic Education - Dropout Reengagement	128,603	0		0	0	0	0	128,603	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	23,888,534	97,500		14,616,000	2,177,429	5,417,641	549,835	1,013,129	17,000	0
21 Sp Ed, Sup, St	8,295,295	2,000		2,428,312	2,234,755	2,178,128	49,000	1,394,700	8,400	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	475,932	0		242,832	95,352	137,748	0	0	0	0
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	8,771,227	2,000		2,671,144	2,330,107	2,315,876	49,000	1,394,700	8,400	0
31 Voc, Basic, St	1,036,924	1,000		515,341	97,826	229,001	140,500	41,556	11,700	0
34 MidSchCar/Tec	63,537	0		45,030	0	14,007	4,000	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	1,113,461	1,000		560,371	97,826	243,008	157,500	42,056	11,700	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

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
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	408,396	0		130,816	135,169	124,911	11,750	5,750	0	0
52 Other Title Grants under ESEA-Federal	92,136	0	0	48,566	0	14,570	0	21,000	8,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 LAP	825,038	0		317,815	235,200	246,273	16,750	9,000	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	179,419	0		78,006	0	12,413	83,000	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
64 LEP, Fed	24,000	0		0	0	0	24,000	0	0	0
65 Tran Biling, St	336,606	0		105,295	124,482	106,829	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	1,965,595	0	0	680,498	494,851	504,996	235,500	40,250	9,500	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

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
74 Highly Capable	70,653	0		37,783	0	12,120	19,500	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	787,000	0		0	0	0	30,000	757,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	857,653	0		37,783	0	12,120	49,500	758,000	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
88 Early Learning Programs	378,927	0		0	271,449	93,228	10,500	3,000	750	0
89 Othr Comm Srv	405,965	270,000	0	0	34,164	17,201	10,000	73,600	1,000	0
TOTAL COMMUNITY SERVICES	784,892	270,000	0	0	305,613	110,429	20,500	76,600	1,750	0
97 Distwide Suppt	6,201,884	10,000	0	226,600	2,615,583	1,038,495	221,000	2,068,956	21,250	0
98 Schl Food Serv	1,563,209	0	0	0	499,845	311,435	91,122	659,307	1,500	0
99 Pupil Transp	10,792,832	0	-380,500	0	5,406,219	3,043,113	1,780,500	941,000	2,500	0
TOTAL SUPPORT SERVICES	18,557,925	10,000	-380,500	226,600	8,521,647	4,393,043	2,092,622	3,669,263	25,250	0
OBJECT TOTALS	55,939,287	380,500	-380,500	18,792,396	13,927,473	12,997,113	3,154,457	6,993,998	73,850	0

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
(0) Debit Transfers	344,922	XXXXX	377,500	XXXXX	380,500	XXXXX
(1) Credit Transfers	-344,922	XXXXX	-377,500	XXXXX	-380,500	XXXXX
(2) Certificated Salaries	16,360,802	34.21	18,508,864	34.08	18,792,396	33.59
(3) Classified Salaries	12,181,711	25.47	13,562,261	24.97	13,927,473	24.90
(4) Employee Benefits and Payroll Taxes	11,461,020	23.96	12,653,630	23.30	12,997,113	23.23
(5) Supplies and Materials	2,460,814	5.15	3,076,319	5.66	3,154,457	5.64
(7) Purchased Services	5,246,128	10.97	6,432,452	11.84	6,993,998	12.50
(8) Travel	73,755	0.15	76,150	0.14	73,850	0.13
(9) Capital Outlay	40,116	0.08	0	0.00	0	0.00
TOTAL EXPENDITURES	47,824,345	100.00	54,309,676	100.00	55,939,287	100.00

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

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	23,300,946	48.72	27,066,687	49.84	27,481,037	49.13
28 Extracur	662,406	1.39	797,674	1.47	819,660	1.47
29 Pmt to SD	0	0.00	15,000	0.03	35,000	0.06
TOTAL TEACHING ACTIVITIES	23,963,352	50.11	27,879,361	51.33	28,335,697	50.65
TEACHING SUPPORT						
22 Lrn Resrc	305,574	0.64	332,243	0.61	344,854	0.62
24 Guid/Coun	1,326,618	2.77	1,813,786	3.34	1,879,142	3.36
25 Pupil M/S	30,258	0.06	59,704	0.11	44,000	0.08
26 Health	1,441,246	3.01	1,702,200	3.13	1,752,638	3.13
31 InstProDev	839,310	1.75	1,268,027	2.33	1,177,369	2.10
32 Inst Tech	178,822	0.37	176,450	0.32	163,000	0.29
33 Curriculum	162,316	0.34	287,500	0.53	251,000	0.45
34 Prof Lrng St	253,453	0.53	243,154	0.45	271,188	0.48
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	4,284,144	8.96	5,883,064	10.83	5,883,191	10.52
OTHER SUPPORT ACTIVITIES						
42 Food	85,923	0.18	86,132	0.16	84,122	0.15
44 Operation	1,293,052	2.70	1,359,054	2.50	1,472,087	2.63
49 Transfers	-966	0.00	0	0.00	0	0.00
52 Operation	6,618,666	13.84	7,401,691	13.63	8,176,620	14.62
53 Maintnce	1,161,400	2.43	1,206,994	2.22	1,265,376	2.26
56 Insurance	205,270	0.43	244,749	0.45	350,000	0.63
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-343,956	-0.72	-377,500	-0.70	-380,500	-0.68
62 Grnd Mnt	276,684	0.58	300,644	0.55	262,868	0.47
63 Oper Bldg	1,220,816	2.55	1,360,820	2.51	1,370,614	2.45
64 Maintnce	643,098	1.34	540,265	0.99	553,903	0.99
65 Utilities	792,251	1.66	849,350	1.56	802,600	1.43
66 E-Rate	162,316	0.34	0	0.00	0	0.00
67 Bldg Secu	8,720	0.02	18,000	0.03	11,000	0.02
68 Insurance	374,957	0.78	422,517	0.78	524,856	0.94

Woodland School District No.404

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	699,767	1.46	709,544	1.31	712,876	1.27
73 Printing	21,869	0.05	23,000	0.04	27,000	0.05
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	18,549	0.04	34,000	0.06	32,000	0.06
83 Interest	7,489	0.02	7,500	0.01	7,500	0.01
84 Principal	97,822	0.20	106,000	0.20	106,000	0.19
85 Debt Expn	40,116	0.08	0	0.00	0	0.00
91 Publ Actv	44,843	0.09	75,743	0.14	67,865	0.12
TOTAL OTHER SUPPORT ACTIVITIES	13,266,369	27.74	14,368,503	26.46	15,446,787	27.61
UNIT ADMINISTRATION						
23 Princ Off	2,323,045	4.86	2,562,452	4.72	2,616,636	4.68
TOTAL UNIT ADMINISTRATION	2,323,045	4.86	2,562,452	4.72	2,616,636	4.68
CENTRAL ADMINISTRATION						
11 Bd of Dir	136,550	0.29	156,350	0.29	140,350	0.25
12 Supt Off	465,490	0.97	491,980	0.91	481,843	0.86
13 Busns Off	496,663	1.04	531,083	0.98	547,576	0.98
14 HR	239,132	0.50	258,965	0.48	265,768	0.48
15 Pblc Rltn	3,000	0.01	28,560	0.05	34,000	0.06
21 Supv Inst	551,769	1.15	411,499	0.76	404,873	0.72
41 Supervisn	3,449	0.01	9,500	0.02	7,000	0.01
51 Supervisn	1,405,471	2.94	1,344,885	2.48	1,381,336	2.47
61 Supv Bldg	371,780	0.78	383,474	0.71	394,230	0.70
TOTAL CENTRAL ADMINISTRATION	3,673,304	7.68	3,616,296	6.66	3,656,976	6.54
TOTAL EXPENDITURES	47,824,345	100.00	54,309,676	100.00	55,939,287	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	129.953	78.79	58.966	31.45
28 Extracurricular	1.000	0.61	0.000	0.00
TOTAL TEACHING ACTIVITIES	130.953	79.40	58.966	31.45
TEACHING SUPPORT				
22 Learning Resources	1.000	0.61	1.240	0.66
24 Guidance and Counseling	10.440	6.33	4.310	2.30
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	9.960	6.04	2.075	1.11
31 InstProDev	2.371	1.44	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	2.009	1.22	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	25.780	15.63	7.625	4.07
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	8.724	4.65
52 Operations	XXXXX	XXXXX	56.784	30.29
53 Maintenance	XXXXX	XXXXX	5.000	2.67
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.321	1.24
63 Operation of Buildings	XXXXX	XXXXX	13.461	7.18
64 Maintenance	XXXXX	XXXXX	2.500	1.33
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	4.000	2.13
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	0.487	0.26
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	93.277	49.75

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	3.76	9.604	5.12
TOTAL UNIT ADMINISTRATION	6.200	3.76	9.604	5.12
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.61	1.356	0.72
13 Business Office	0.000	0.00	2.859	1.52
14 Human Resources	0.000	0.00	1.443	0.77
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	1.000	0.61	1.231	0.66
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	8.116	4.33
61 Supervision - Building	0.000	0.00	3.000	1.60
TOTAL CENTRAL ADMINISTRATION	2.000	1.21	18.005	9.60
TOTAL FTE STAFF	164.933	100.00	187.477	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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	46,191	56,000	65,000
200 Athletics	81,452	76,500	96,500
300 Classes	23,437	35,000	46,000
400 Clubs	286,624	222,000	375,000
600 Private Moneys	2,192	11,000	7,000
A. TOTAL REVENUES	439,896	400,500	589,500
EXPENDITURES			
100 General Student Body	15,366	34,000	27,000
200 Athletics	71,486	89,500	111,500
300 Classes	19,072	33,000	39,000
400 Clubs	282,095	242,500	401,500
600 Private Moneys	3,125	12,000	12,000
B. TOTAL EXPENDITURES	391,145	411,000	591,000
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	48,752	-10,500	-1,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	372,942	417,000	480,000
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
F. TOTAL BEGINNING FUND BALANCE	372,942	417,000	480,000
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	421,694	406,500	478,500
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)	421,694	406,500	478,500

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,579,434	3,896,003	4,007,906
2000 Local Nontax Support	65,571	75,000	80,000
3000 State, General Purpose	2,697	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,647,702	3,971,003	4,087,906
EXPENDITURES			
Matured Bond Expenditures	1,665,000	1,820,000	2,025,000
Interest on Bonds	1,852,888	1,775,000	1,680,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,517,888	3,595,000	3,705,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	166,806	180,000	80,000
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-36,991	196,003	302,906
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,768,989	1,830,000	2,000,000
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
H. TOTAL BEGINNING FUND BALANCE	1,768,989	1,830,000	2,000,000
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	1,731,998	196,003	302,937

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	1,830,000	1,999,969
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	1,731,998	2,026,003	2,302,906

Woodland School District No.404

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	3,409,277	3,715,498	3,859,681
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	527	0	0
1500 Timber Excise Tax	169,630	180,504	148,224
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,579,434	3,896,003	4,007,906
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	65,571	75,000	80,000
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	65,571	75,000	80,000
STATE, GENERAL PURPOSE			
3600 State Forests	2,697	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	2,697	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	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

Woodland School District No.404

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,647,702	3,971,003	4,087,906

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	429,905	530,000	732,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	38,599	0	300,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	540,000	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	166,806	180,000	80,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	635,310	1,250,000	1,112,000
EXPENDITURES			
10 Sites	43,617	240,000	150,000
20 Buildings	437,845	570,000	450,000
30 Equipment	12,450	0	0
40 Energy	0	0	250,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	493,912	810,000	850,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	100,000	100,000	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	41,398	340,000	262,000
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

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	41,000	0
G.L.866 Restricted from Impact Fee Proceeds	418,987	500,000	0
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	200,000	0
G.L.890 Unassigned Fund Balance	0	0	800,000
H. TOTAL BEGINNING FUND BALANCE	736,188	741,000	800,000
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	-250,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	209,714	200,000	-190,000
G.L.866 Restricted from Impact Fee Proceeds	460,220	700,000	622,000
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	107,653	181,000	880,000
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	777,587	1,081,000	1,062,000

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

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SUMMARY OF 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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	30,745	30,000	32,000
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	399,160	500,000	700,000
2000 TOTAL LOCAL NONTAX SUPPORT	429,905	530,000	732,000
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	38,599	0	300,000
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	38,599	0	300,000
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	540,000	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	540,000	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 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	166,806	180,000	80,000
9000 TOTAL OTHER FINANCING SOURCES	166,806	180,000	80,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	635,310	1,250,000	1,112,000

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	218,685	180,000	170,000
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	4,000,000
4499 Transportation Reimbursement Depreciation	1,902,505	2,300,000	2,100,000
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	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	2,800,000	5,500,000	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	232,489	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	10,000
9400 Insurance Recoveries	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	117,513	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	5,153,679	7,980,000	6,280,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,271,192	7,980,000	6,280,000
EXPENDITURES			
33 Transportation Equipment Purchases	4,963,958	8,000,000	4,000,000
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	4,963,958	8,000,000	4,000,000
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	307,234	-20,000	2,280,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	5,289,639	5,840,000	6,200,000
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
J. TOTAL BEGINNING FUND BALANCE	5,289,639	5,840,000	6,200,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	5,596,873	5,820,000	8,480,000
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
K. TOTAL ENDING FUND BALANCE (I+J)	5,596,873	5,820,000	8,480,000

- 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.