Woodland School District (2026-2027 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1. Kindergarten /2	144.00	150.00	155.00	160.00
2. Grade 1	153.00	146.00	153.00	159.00
3. Grade 2	169.00	155.00	149.00	155.00
4. Grade 3	162.00	170.00	160.00	153.00
5. Grade 4	166.00	165.00	172.00	163.00
6. Grade 5	179.00	168.00	168.00	174.00
7. Grade 6	171.00	180.00	172.00	172.00
8. Grade 7	162.00	173.00	183.00	175.00
9. Grade 8	198.00	165.00	175.00	188.00
10. Grade 9	181.00	200.00	169.00	180.00
11. Grade 10	186.00	184.00	202.00	173.00
12. Grade 11 (excluding Running Start)	137.00	140.00	141.00	162.00
13. Grade 12 (excluding Running Start)	121.00	110.00	112.00	115.00
14. SUBTOTAL	2,129.00	2,106.00	2,111.00	2,129.00
15. Running Start	52.00	55.00	55.00	55.00

16. Dropout Reengagement Enrollment	13.00	15.00	15.00	15.00
17. ALE Enrollment	100.00	110.00	115.00	120.00
18. TOTAL K-12	2,294.00	2,286.00	2,296.00	2,319.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	164.933	163.500	164.000	165.000
2. General Fund FTE Classified Employees /4	187.477	186.000	188.000	189.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 | Local Taxes	7,664,987	7,971,586	8,290,450	8,622,068
2000 | Local Nontax Support	712,694	650,000	663,000	676,260
3000 | State, General Purpose	24,703,522	25,444,628	26,462,413	27,653,221
4000 | State, Special Purpose	18,621,425	19,552,496	20,334,596	21,249,653
5000 | Federal, General Purpose				
6000 | Federal, Special Purpose	2,820,073	2,848,274	2,800,000	1,850,000
7000 | Revenues from Other School Districts	686,710	707,311	735,604	855,000
8000 | Revenues from Other Entities	127,754	65,000	65,000	65,000
9000 | Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	55,337,165	57,239,295	59,351,063	60,971,202

EXPENDITURES

00 | Regular Instruction	23,888,534	24,007,775	24,968,086	25,717,128
20 | Special Education Instruction	8,771,227	8,946,654	9,304,520	9,676,701
30 | Vocational Education Instruction	1,113,461	1,135,730	1,169,802	1,193,198
40 | Skill Center Instruction				
50 and 60 | Compensatory Education Instruction	1,965,595	2,117,277	2,159,623	2,150,000
70 | Other Instructional Programs	857,653	896,045	922,927	967,227
80 | Community Services	784,892	792,741	816,523	855,716
90 | Support Services	18,557,925	19,300,242	19,879,249	20,475,627
B. TOTAL EXPENDITURES	55,939,287	57,196,464	59,220,730	61,035,597
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. Unusual or Infrequent Items - Inflows (G.L. 968)				
F. Unusual or Infrequent Items - Outflows (G.L. 538)				
G. Net Change In Fund Balance (A-B-C-D+E-F)	-602,121	42,831	130,333	-64,395

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues				
G.L.823 Restricted for Carryover of Transition To Kindergerten				

G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	4,150,000	3,547,878	3,590,709	3,721,042
G.L.891 Unassigned to Minimum Fund Balance Policy				
H. TOTAL BEGINNING FUND BALANCE	4,150,000	3,547,878	3,590,709	3,721,042

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	
G.L.815 Restricted for Unequalized Deductible Revenue	
G.L.821 Restricted for Carryover of Restricted Revenues	

G.L.823 Restricted for Carryover of Transition To Kindergerten				
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	3,547,878	3,590,709	3,721,042	3,656,647
G.L.891 Unassigned to Minimum Fund Balance Policy				
I. TOTAL ENDING FUND BALANCE (G+H)	3,547,878	3,590,709	3,721,042	3,656,647

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
100 | General Student Body	65,000	66,300	67,626	68,979
200 | Athletics	96,500	98,430	100,399	102,407
300 | Classes	46,000	46,920	47,858	48,816
400 | Clubs	375,000	382,500	390,150	397,953
600 | Private Moneys	7,000	7,140	7,283	7,428
A. TOTAL REVENUES	589,500	601,290	613,316	625,583

EXPENDITURES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
100 | General Student Body	27,000	27,540	28,366	29,217
200 | Athletics	111,500	113,730	117,142	120,656
300 | Classes	39,000	39,780	40,973	42,203
400 | Clubs	401,500	409,530	421,816	434,470
600 | Private Moneys	12,000	12,240	12,607	12,985
B. TOTAL EXPENDITURES	591,000	602,820	620,904	639,531
C. Unusual or Infrequent Items - Inflows (G.L. 968)				
D. Unusual or Infrequent Items - Outflows (G.L. 538)				
E. Net Change In Fund Balance (A-B+C-D)	-1,500	-1,530	-7,588	-13,948

BEGINNING FUND BALANCE

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	480,000	478,500	476,970	469,382

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	480,000	478,500	476,970	469,382

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	478,500	476,970	469,382	455,433
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
G. TOTAL ENDING FUND BALANCE (E+F)	478,500	476,970	469,382	455,434

SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 | Local Taxes	4,007,906	3,700,000	3,100,000	3,225,000

2000 | Local Nontax Support	80,000	90,000	90,000	90,000
3000 | State, General Purpose				
5000 | Federal, General Purpose				
9000 | Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,087,906	3,790,000	3,190,000	3,315,000

EXPENDITURES

Matured Bond Expenditures	2,025,000	2,245,000	1,755,000	1,945,000
Interest on Bonds	1,680,000	1,566,687	1,466,687	1,374,187
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	3,705,000	3,811,687	3,221,687	3,319,187
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	80,000	85,000	90,000	90,000
D. OTHER FINANCING USES (G.L.535)				
E. Unusual or Infrequent Items - Inflows (G.L. 968)				
F. Unusual or Infrequent Items - Outflows (G.L. 538)				
G. Net Change In Fund Balance (A-B-C-D+E-F)	302,906	-106,687	-121,687	-94,187

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				

G.L.830 Restricted for Debt Service	2,000,000	2,302,906	2,196,219	2,074,532
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	2,000,000	2,302,906	2,196,219	2,074,532

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	302,937	2,196,219	2,074,532	1,980,345
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	1,999,969			
G.L.890 Unassigned Fund Balance				
I. TOTAL ENDING FUND BALANCE (G+H)	2,302,906	2,196,219	2,074,532	1,980,345

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1000 | Local Taxes				
2000 | Local Nontax Support	732,000	800,000	600,000	600,000

3000 | State, General Purpose				
4000 | State, Special Purpose	693,000			
5000 | Federal, General Purpose				
6000 | Federal, Special Purpose				
7000 | Revenues from Other School Districts				
8000 | Revenues from Other Entities				
9000 | Other Financing Sources	80,000	85,000	90,000	90,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,505,000	885,000	690,000	690,000

EXPENDITURES

10 | Sites	150,000	250,000		
20 | Buildings	593,000	200,000	200,000	400,000
30 | Equipment				
40 | Energy	250,000			
50 | Sales and Lease Expenditures				
60 | Bond Issuance Expenditures				
90 | Debt Expenditures				
B. TOTAL EXPENDITURES	993,000	450,000	200,000	400,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				
E. Unusual or Infrequent Items - Inflows (G.L. 968)				

F. Unusual or Infrequent Items - Outflows (G.L. 538)				
G. Net Change In Fund Balance (A-B-C-D)	512,000	435,000	490,000	290,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	800,000		1,747,000	2,237,000
G.L.890 Unassigned Fund Balance		1,312,000		

H. TOTAL BEGINNING FUND BALANCE	800,000	1,312,000	1,747,000	2,237,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds	-190,000			
G.L.866 Restricted from Impact Fee Proceeds	622,000			
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	880,000	1,747,000	2,237,000	2,527,000
G.L.890 Unassigned Fund Balance				
I. TOTAL ENDING FUND BALANCE (G+H)	1,312,000	1,747,000	2,237,000	2,527,000

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
1100 | Local Property Tax				
1300 | Sale of Tax Title Property				
1400 | Local in lieu of Taxes				
1500 | Timber Excise Tax				
1600 | County-Administered Forests				
1900 | Other Local Taxes				
2200 | Sales of Goods, Supplies, and Services, Unassigned				
2300 | Investment Earnings	170,000	160,000	140,000	120,000
2500 | Gifts and Donations				
2600 | Fines and Damages				
2700 | Rentals and Leases				
2800 | Insurance Recoveries				
2900 | Local Support Nontax, Unassigned				
3600 | State Forests				
4100 | Special Purpose-Unassigned				
4300 | Other State Agencies-Unassigned	4,000,000			
4499 | Transportation Reimbursement Depreciation	2,100,000	2,600,000	2,900,000	2,950,000

5200 | General Purposes Direct Federal Grants-Unassigned				
5300 | Impact Aid, Maintenance and Operation				
5400 | Federal in lieu of Taxes				
5600 | Qualified Bond Interest Credit-Federal				
5700 | Qualified Energy Investment Tax Credits				
6100 | Special Purpose-OSPI Unassigned				
6200 | Direct Special Purpose Grants				
6300 | Federal Grants Through Other Entities-Unassigned				
8100 | Governmental Entities				
8500 | NonFederal ESD				
9100 | Sale of Bonds				
9300 | Sale of Equipment	10,000	10,000	15,000	15,000
9400 | Compensated Loss of Fixed Assets				
9500 | Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,280,000	2,770,000	3,055,000	3,085,000

EXPENDITURES

33 Transportation Equipment Purchases	4,000,000	2,000,000	3,500,000	3,000,000
34 Transportation Equimpment Major Repair				

43 Transportation Vehicle Energy Audits				
44 Transportation Equipment Capital Improvement				
61 Bond/Levy Issuance and/or Election				
91 Principal				
92 Interest 1/				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	4,000,000	2,000,000	3,500,000	3,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. Unusual or Infrequent Items - Inflows (G.L. 968)				
H. Unusual or Infrequent Items - Outflows (G.L. 538)				
I. Net Change In Fund Balance (C-D-E-F+G-H)	2,280,000	770,000	-445,000	85,000

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	3,200,000	5,480,000	6,250,000	5,805,000
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				

G.L.890 Unassigned Fund Balance				
J. TOTAL BEGINNING FUND BALANCE	3,200,000	5,480,000	6,250,000	5,805,000

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	5,480,000	6,250,000	5,805,000	5,890,000
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
K. TOTAL ENDING FUND BALANCE (I+J)	5,480,000	6,250,000	5,805,000	5,890,000

Comment