Bellevue School District No.405

F-195F

ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	1,039.00	1,019.00	995.00	970.00
2. Grade 1	1,118.00	1,097.00	1,070.00	1,043.00
3. Grade 2	1,198.00	1,175.00	1,146.00	1,118.00
4. Grade 3	1,245.00	1,221.00	1,191.00	1,161.00
5. Grade 4	1,177.00	1,155.00	1,127.00	1,099.00
6. Grade 5	1,257.00	1,233.00	1,203.00	1,173.00
7. Grade 6	1,239.00	1,215.00	1,185.00	1,156.00
8. Grade 7	1,377.00	1,351.00	1,318.00	1,285.00
9. Grade 8	1,462.00	1,434.00	1,399.00	1,364.00
10. Grade 9	1,698.00	1,666.00	1,625.00	1,585.00
11. Grade 10	1,728.00	1,695.00	1,653.00	1,612.00
12. Grade 11 (excluding Running Start)	1,673.00	1,641.00	1,601.00	1,561.00
13. Grade 12 (excluding Running Start)	1,539.00	1,510.00	1,473.00	1,436.00
14. SUBTOTAL	17,750.00	17,412.00	16,986.00	16,563.00
15. Running Start	444.26	436.00	425.00	414.00
16. Dropout Reengagement Enrollment	21.60	21.00	20.00	20.00
17. ALE Enrollment	90.31	89.00	87.00	85.00
18. TOTAL K-12	18,306.17	17,958.00	17,518.00	17,082.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	1,436.100	1,436.121	1,400.934	1,366.067
2. General Fund FTE Classified Employees /4	826.394	870.745	849.410	828.270

Bellevue School District No.405

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	60,190,624	60,560,053	63,057,510	64,862,898
2000 | Local Nontax Support	20,102,623	18,833,947	17,624,784	17,256,743
3000 | State, General Purpose	195,582,878	200,323,302	201,802,666	203,537,121
4000 | State, Special Purpose	58,069,469	58,311,280	59,916,153	62,536,407
5000 | Federal, General Purpose	6,000	6,312	6,470	6,593
6000 | Federal, Special Purpose	18,112,927	14,304,744	12,535,019	8,715,369
7000 | Revenues from Other School Districts	1,165,000	1,225,580	2,806,220	1,280,088
8000 | Revenues from Other Entities	1,101,944	1,159,245	1,188,226	1,210,802
9000 | Other Financing Sources	29,525,680	31,061,015	32,287,440	32,442,453
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	383,857,145	385,785,478	391,224,488	391,848,474
EXPENDITURES				
00 | Regular Instruction	205,783,605	216,339,762	220,045,936	223,040,786
10 | Federal Special Purpose Funding	4,510,268	0	0	0
20 | Special Education Instruction	66,137,757	70,767,476	77,110,410	82,137,921
30 | Vocational Education Instruction	10,688,727	10,977,323	11,273,711	11,482,275
40 | Skill Center Instruction	0	0	0	0
50 and 60 | Compensatory Education Instruction	16,306,549	13,738,614	9,159,061	8,722,084
70 | Other Instructional Programs	4,316,896	4,433,452	4,553,155	4,637,388
80 | Community Services	9,483,460	9,739,513	10,002,480	10,187,526
90 | Support Services	65,954,498	68,263,269	70,652,321	72,560,557
B. TOTAL EXPENDITURES	383,181,760	394,259,409	402,797,074	412,768,537
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	675,385	-8,473,931	-11,572,586	-20,920,063
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	500,000	400,000	300,000	100,000

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,500,000	1,500,000	1,000,000	1,500,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	750,000	0	0	0
G.L.888 Assigned to Other Purposes	1,500,000	73,597	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	17,250,000	20,201,788	12,401,454	528,868
F. TOTAL BEGINNING FUND BALANCE	21,500,000	22,175,385	13,701,454	2,128,868
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	400,000	300,000	100,000	100,000
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,500,000	1,000,000	1,500,000	1,000,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	73,597	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	20,201,788	12,401,454	528,868	-19,541,295
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	22,175,385	13,701,454	2,128,868	-18,791,195

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.
2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Bellevue School District No.405

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 | General Student Body	4,250,270	4,084,276	4,174,130	4,265,961
200 | Athletics	984,313	1,004,984	1,027,093	1,049,671
300 | Classes	518,029	528,908	540,544	552,436
400 | Clubs	1,664,998	1,444,713	1,476,497	1,508,980
600 | Private Moneys	208,775	162,109	165,676	169,321
A. TOTAL REVENUES	7,626,385	7,224,990	7,383,940	7,546,369
EXPENDITURES				
100 | General Student Body	3,913,903	3,740,845	3,823,144	3,907,255
200 | Athletics	1,303,484	1,330,857	1,360,136	1,390,060
300 | Classes	499,287	509,772	520,987	532,450
400 | Clubs	1,707,597	1,488,207	1,520,947	1,554,408
600 | Private Moneys	243,585	197,650	201,999	206,443
B. TOTAL EXPENDITURES	7,667,856	7,267,331	7,427,213	7,590,616
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-41,471	-42,341	-43,273	-44,247
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,552,392	1,495,921	1,453,580	1,410,307
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	100,000	115,000	115,000	115,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,652,392	1,610,921	1,568,580	1,525,307
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,510,921	1,453,579	1,410,305	1,366,080
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	100,000	115,000	115,000	115,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,610,921	1,568,580	1,525,307	1,481,060

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	109,408,204	112,658,839	116,156,915	117,818,670
2000 | Local Nontax Support	500,000	500,000	500,000	500,000
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	109,908,204	113,158,839	116,656,915	118,318,670
EXPENDITURES				
Matured Bond Expenditures	82,363,339	89,585,000	73,945,000	75,750,000
Interest on Bonds	35,819,157	37,136,327	38,842,572	36,262,610
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	5,000	5,000	5,000	5,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	118,187,496	126,726,327	112,792,572	112,017,610
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-8,279,291	-13,567,488	3,864,343	6,301,060
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	27,490,237	19,210,945	5,643,457	9,507,800
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	27,490,237	19,210,945	5,643,457	9,507,800
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

		2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830	Restricted for Debt Service	19,210,945	5,643,457	9,507,799	15,808,859
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL ENDING FUND BALANCE (E+F, +OR-G)	19,210,945	5,643,457	9,507,800	15,808,860

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 extingishments. 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.

Bellevue School District No.405

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 | Local Taxes	55,052,400	44,000,000	44,500,000	45,000,000
2000 | Local Nontax Support	3,020,000	2,000,000	1,900,000	1,800,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
6000 | Federal, Special Purpose	0	0	0	0
7000 | Revenues from Other School Districts	0	0	0	0
8000 | Revenues from Other Entities	0	0	0	0
9000 | Other Financing Sources	100,000,000	100,000,000	100,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	158,072,400	146,000,000	146,400,000	46,800,000
EXPENDITURES				
10 | Sites	19,277,699	1,851,584	1,602,826	1,694,800
20 | Buildings	106,268,891	109,863,620	95,103,551	100,560,837
30 | Equipment	22,037,949	17,545,495	15,188,275	16,059,817
40 | Energy	2,042,052	0	0	0
50 | Sales and Lease Expenditures	0	0	0	0
60 | Bond Issuance Expenditures	402,652	369,099	319,511	208,387
90 | Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	150,029,243	129,629,798	112,214,163	118,523,841
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	29,097,211	31,061,015	31,837,540	32,442,453
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-21,054,054	-14,690,813	2,348,297	-104,166,294
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	124,812,931	115,974,974	105,742,255	110,319,193
G.L.862	Committed from Levy Proceeds	24,345,511	14,773,305	9,315,211	6,186,570
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	26,095,052	23,451,161	24,451,161	25,351,161
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	0	0	0	0
G.L.890	Unassigned Fund Balance	0	0	0	0
F.	TOTAL BEGINNING FUND BALANCE	175,253,494	154,199,440	139,508,627	141,856,924
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	115,974,974	105,742,255	110,319,193	9,549,969
G.L.862	Committed from Levy Proceeds	12,309,414	9,315,211	6,186,570	1,989,500
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	25,915,052	24,451,161	25,351,161	26,151,161
G.L.890	Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	154,199,440	139,508,627	141,856,924	37,690,630

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 extingishments. 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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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	532,929	535,264	546,515	571,516
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	1,519,839	1,957,182	1,766,278	1,957,171
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0
9300	Sale of Equipment	64,000	59,000	40,000	20,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
9400 | Compensated Loss of Fixed Assets	0	0	0	0
9500 | Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,116,768	2,551,446	2,352,793	2,548,687
EXPENDITURES				
33 Transportation Equipment Purchases	2,000,000	1,988,926	1,102,725	1,505,948
34 Transportation Equimpment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	2,000,000	1,988,926	1,102,725	1,505,948
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	116,768	562,520	1,250,068	1,042,739
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,646,444	1,763,212	2,325,732	3,575,800
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,646,444	1,763,212	2,325,732	3,575,800
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,763,212	2,325,732	3,375,800	4,618,539

Bellevue School District No.405

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,763,212	2,325,732	3,575,800	4,618,539

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 extingishments. 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.

Comments:
To prevent a negative General Fund ending fund balance in 2026-2027, and to meet the Board of Directors minimum fund balance policy each year, the district will continue to pursue strategies to slow enrollment decline and to increase operational efficiencies.