

Richland School District No.400

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	219,742,436	3,187,615	17,740,000	7,736,767	765,490
Total Appropriation (Expenditures)	215,000,000	3,000,000	18,000,000	25,000,000	675,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	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	4,742,436	187,615	-260,000	-17,263,232	90,490
Beginning Total Fund Balance	1,900,000	1,940,840	8,858,820	28,000,000	794,000
Ending Total Fund Balance	6,642,436	2,128,455	8,598,820	10,736,767	884,490

SECTION B: EXCESS LEVIES FOR 2024 COLLECTION

Excess levies approved by voters for 2024 collection	29,959,787	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	29,959,787	XXXXX	17,650,000	5,991,957	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.

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	13,381.37		13,638.68		13,720.00	
FTE Certificated Employees	910.378		904.905		978.749	
FTE Classified Employees	498.163		678.590		715.973	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	206,683,166		216,900,831		219,742,436	
Total Expenditures	205,857,053		224,750,000		215,000,000	
Total Beginning Fund Balance	8,162,793		8,738,907		1,900,000	
Total Ending Fund Balance	8,738,906		889,738		6,642,436	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	115,567,588	56.14	135,173,266	60.14	125,086,639	58.18
Federal Special Purpose Funding	8,975,230	4.36	4,000,000	1.78	55,103	0.03
Special Education Instruction	25,991,933	12.63	28,300,605	12.59	30,759,233	14.31
Vocational Instruction	6,699,413	3.25	7,181,816	3.20	7,085,919	3.30
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	9,382,558	4.56	9,233,167	4.11	10,079,228	4.69
Other Instructional Programs	476,729	0.23	1,730,128	0.77	506,173	0.24
Community Services	1,778,057	0.86	502,971	0.22	1,704,329	0.79
Support Services	36,985,543	17.97	38,628,047	17.19	39,723,376	18.48
Total - Program Groups	205,857,053	100.00	224,750,000	100.00	215,000,000	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	123,772,117	60.13	136,353,448	60.67	131,412,497	61.12
Teaching Support	25,962,767	12.61	31,127,315	13.85	23,551,983	10.95
Other Supportive Activities	29,026,853	14.10	30,446,315	13.55	31,432,048	14.62
Building Administration	12,399,281	6.02	12,299,171	5.47	13,946,878	6.49
Central Administration	13,284,937	6.45	14,523,751	6.46	14,656,594	6.82
Total - Activity Groups	205,857,053	100.00	224,750,000	100.00	215,000,000	100.00

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	96,749,965	47.00	99,728,574	44.37	108,784,376	50.60
Classified Salaries	29,424,498	14.29	32,681,205	14.54	32,627,862	15.18
Employee Benefits and Payroll Taxes	47,647,138	23.15	50,911,781	22.65	43,018,617	20.01
Supplies, Instructional Resources and Noncapitalized Items	11,221,427	5.45	16,539,693	7.36	11,104,387	5.16
Purchased Services	19,322,417	9.39	18,216,954	8.11	18,486,680	8.60
Travel	504,528	0.25	716,085	0.32	688,157	0.32
Capital Outlay	987,079	0.48	5,955,708	2.65	289,921	0.13
Total - Objects	205,857,053	100.00	224,750,000	100.00	215,000,000	100.00

Richland School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	876.77	916.08	911.00
2. Grade 1	822.13	946.15	881.00
3. Grade 2	906.97	878.71	944.00
4. Grade 3	879.22	967.87	908.00
5. Grade 4	941.94	919.44	971.00
6. Grade 5	931.91	994.01	919.00
7. Grade 6	956.17	1,009.02	1,006.00
8. Grade 7	956.34	971.20	1,007.00
9. Grade 8	982.89	992.70	979.00
10. Grade 9	1,118.83	1,044.28	1,103.00
11. Grade 10	1,022.46	1,074.10	1,000.00
12. Grade 11 (excluding Running Start)	788.21	853.65	862.00
13. Grade 12 (excluding Running Start)	769.44	726.15	808.00
14. SUBTOTAL	11,953.28	12,293.36	12,299.00
15. Running Start	187.68	196.12	195.00
16. Dropout Reengagement Enrollment	58.34	62.87	80.00
17. ALE Enrollment	1,182.07	1,086.33	1,146.00
18. TOTAL K-12	13,381.37	13,638.68	13,720.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	910.38	904.91	978.749
2. General Fund FTE Classified Employees /4	498.16	678.59	715.973

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	25,355,856	28,978,431	30,869,046
2000 Local Nontax Support	2,508,123	4,021,643	3,321,500
3000 State, General Purpose	125,034,050	136,113,924	138,944,716
4000 State, Special Purpose	28,742,701	32,422,253	35,324,074
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	25,042,436	15,364,580	11,283,100
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	206,683,166	216,900,831	219,742,436
EXPENDITURES			
00 Regular Instruction	115,567,588	135,173,266	125,086,639
10 Federal Special Purpose Funding	8,975,230	4,000,000	55,103
20 Special Education Instruction	25,991,933	28,300,605	30,759,233
30 Vocational Education Instruction	6,699,413	7,181,816	7,085,919
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	9,382,558	9,233,167	10,079,228
70 Other Instructional Programs	476,729	1,730,128	506,173
80 Community Services	1,778,057	502,971	1,704,329
90 Support Services	36,985,543	38,628,047	39,723,376
B. TOTAL EXPENDITURES	205,857,053	224,750,000	215,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	250,000	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)	576,113	-7,849,168	4,742,436
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	945,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	929,639	942,789	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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	103,693	1,000,387	500,000
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	1,466,783	0	0
G.L.890 Unassigned Fund Balance	5,662,677	6,795,731	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	455,000
F. TOTAL BEGINNING FUND BALANCE	8,162,793	8,738,907	1,900,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	945,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	789,641	500,000	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	1,000,387	100,000	1,000,000
G.L.845 Restricted for Self-Insurance	153,148	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	0	0	0
G.L.890 Unassigned Fund Balance	6,795,731	289,738	4,697,436

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,738,906	889,738	6,642,436

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.

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	25,355,856	27,393,222	29,283,837
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	1,585,209	1,585,209
1000 TOTAL LOCAL TAXES	25,355,856	28,978,431	30,869,046
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	108,740	131,000	100,000
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	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	21,909	36,000	50,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	420	3,500	2,500
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	6,891	4,000	4,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	41,121	715,541	500,000
2300 Investment Earnings	68,551	177,000	250,000
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	28,133	60,974	15,000
2700 Rentals and Leases	61,127	110,628	150,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	1,749,402	2,698,000	2,250,000
2910 E-Rate	421,829	85,000	0
2998 Local School Food Services-non NSLP	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	2,508,123	4,021,643	3,321,500
STATE, GENERAL PURPOSE			
3100 Apportionment	115,023,551	125,151,663	128,525,838
3121 Special Education--General Apportionment	3,748,947	4,403,018	4,277,576
3300 Local Effort Assistance	6,261,553	6,559,243	6,141,302
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	125,034,050	136,113,924	138,944,716
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	16,075,868	19,006,255	21,530,415
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,734,285	4,227,710	4,536,900
4156 State Institutions, Centers, and Homes, Delinquent	35,663	133,301	140,000
4158 Special and Pilot Programs	1,130,344	1,093,418	1,200,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,262,643	1,465,498	1,485,869
4174 Highly Capable	390,210	416,814	415,737
4188 Childcare	0	0	0
4198 School Food Services	128,678	410,134	65,500
4199 Transportation--Operations	4,736,544	4,648,824	4,749,653
4300 Other State Agencies, Unassigned	0	1,020,299	0
4321 Special Education--Other State Agencies	0	0	0
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	1,248,466	0	1,200,000
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	28,742,701	32,422,253	35,324,074

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	1,587,215	548,737	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	8,091,082	2,863,243	0
6114 Federal Special Purpose ESSER III Learning Loss	1,584,579	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	437,197	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	490,161	131,060	0
6124 Special Education--Supplemental	2,544,237	2,453,315	2,530,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	125,765	73,132	75,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,620,903	2,493,605	2,654,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	432,287	290,595	518,600
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	57,756	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	59,503	80,000	110,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	250,000
6189 Other Community Services	0	0	0
6198 School Food Services	6,473,641	5,628,943	4,500,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	1,608	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	209,667	480,992	245,500
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	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	326,836	320,958	400,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	25,042,436	15,364,580	11,283,100

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	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	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	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
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	0	0	0
8500 Nonfederal, ESD	0	0	0
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	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	206,683,166	216,900,831	219,742,436

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	115,567,588	135,173,266	115,679,393
02 Alternative Learning Experience	0	0	9,407,246
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	115,567,588	135,173,266	125,086,639
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	55,103
13 Federal Special Purpose - ESSER III	7,240,342	3,076,785	0
14 Federal Special Purpose ESSER III Learning Loss	1,297,691	923,215	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	437,197	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	8,975,230	4,000,000	55,103
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	23,071,558	25,428,764	28,217,839
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	475,516	258,435	0
24 Special Education, Supplemental, Federal	2,444,860	2,613,406	2,541,394
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	25,991,933	28,300,605	30,759,233
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	5,895,254	6,340,057	6,554,127
34 Middle School Career and Technical Education, State	737,845	766,759	461,792
38 Vocational, Federal	66,314	75,000	70,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,699,413	7,181,816	7,085,919
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	2,438,716	1,799,999	2,563,467
52 Other Title Grants under ESEA-Federal	419,370	425,000	501,003
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	3,559,885	4,307,000	3,875,156
56 State Institutions, Centers and Homes, Delinquent	15,995	125,000	163,799
57 State Institutions, Neglected and Delinquent, Federal	56,030	51,999	0
58 Special and Pilot Programs, State	1,596,464	999,855	1,378,513
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	57,725	97,700	106,114
65 Transitional Bilingual, State	1,238,373	1,426,614	1,491,176
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	9,382,558	9,233,167	10,079,228
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	28,581	0	15,000
74 Highly Capable	444,442	408,057	491,173
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	3,707	1,322,071	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	476,729	1,730,128	506,173
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	1,325,442	0	1,249,726

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	452,616	502,971	454,603
80 TOTAL COMMUNITY SERVICES	1,778,057	502,971	1,704,329
SUPPORT SERVICES			
97 District-wide Support	26,592,139	28,672,282	29,250,618
98 School Food Services	5,547,335	5,459,078	5,527,569
99 Pupil Transportation	4,846,070	4,496,687	4,945,189
90 TOTAL SUPPORT SERVICES	36,985,543	38,628,047	39,723,376
TOTAL PROGRAM EXPENDITURES	205,857,053	224,750,000	215,000,000

Richland School District No.400
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	115,679,393	598,139		76,078,016	8,585,657	21,868,186	4,525,847	3,670,027	283,800	69,721
02 ALE	9,407,246	7,250		5,920,771	741,752	2,185,133	291,280	245,960	2,100	13,000
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	125,086,639	605,389		81,998,787	9,327,409	24,053,319	4,817,127	3,915,987	285,900	82,721
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	55,103	0		46,552	0	8,551	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	55,103	0		46,552	0	8,551	0	0	0	0
21 Sp Ed, Sup, St	28,217,839	3,800		13,912,048	5,673,023	7,325,378	307,340	967,000	24,250	5,000
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	2,541,394	0		1,990,477	0	520,917	22,500	7,500	0	0

Richland School District No.400

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	30,759,233	3,800		15,902,525	5,673,023	7,846,295	329,840	974,500	24,250	5,000
31 Voc, Basic, St	6,554,127	4,500		3,617,672	127,858	889,343	1,296,104	372,400	221,250	25,000
34 MidSchCar/Tec	461,792	0		307,736	18,570	68,498	54,988	3,000	9,000	0
38 Voc, Fed	70,000	1,500		0	0	0	50,000	15,000	3,500	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	7,085,919	6,000		3,925,408	146,428	957,841	1,401,092	390,400	233,750	25,000
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	2,563,467	0		1,126,651	185,499	376,993	805,324	59,000	10,000	0
52 Other Title Grants under ESEA-Federal	501,003	0	0	105,000	0	17,602	213,141	160,300	4,960	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,875,156	0		2,031,075	701,931	889,150	253,000	0	0	0
56 St In, Ctr/Hm, D	163,799	0		140,283	0	23,516	0	0	0	0

Richland School District No.400

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	1,378,513	0		1,153,333	0	208,180	0	17,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	106,114	20		0	0	0	14,494	60,653	30,947	0
65 Tran Biling, St	1,491,176	0		655,280	398,751	437,145	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	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	10,079,228	20	0	5,211,622	1,286,181	1,952,586	1,285,959	296,953	45,907	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	15,000	15,000		0	0	0	0	0	0	0
74 Highly Capable	491,173	0		456,957	0	34,216	0	0	0	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	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	506,173	15,000		456,957	0	34,216	0	0	0	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

Richland School District No.400

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	1,249,726	0		461,271	401,516	371,939	7,500	7,500	0	0
89 Othr Comm Srv	454,603	30,000	0	0	265,997	106,006	30,100	22,500	0	0
TOTAL COMMUNITY SERVICES	1,704,329	30,000	0	461,271	667,513	477,945	37,600	30,000	0	0
97 Distwide Suppt	29,250,618	24,185	-622,194	781,254	11,435,339	5,008,655	2,227,989	10,182,440	90,750	122,200
98 Schl Food Serv	5,527,569	3,650	-35,000	0	1,654,938	1,338,881	267,000	2,292,500	600	5,000
99 Pupil Transp	4,945,189	4,150	-35,000	0	2,437,031	1,340,328	737,780	403,900	7,000	50,000
TOTAL SUPPORT SERVICES	39,723,376	31,985	-692,194	781,254	15,527,308	7,687,864	3,232,769	12,878,840	98,350	177,200
OBJECT TOTALS	215,000,000	692,194	-692,194	108,784,376	32,627,862	43,018,617	11,104,387	18,486,680	688,157	289,921

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	466,595	XXXXX	661,217	XXXXX	692,194	XXXXX
(1) Credit Transfers	-466,595	XXXXX	-661,217	XXXXX	-692,194	XXXXX
(2) Certificated Salaries	96,749,965	47.00	99,728,574	44.37	108,784,376	50.60
(3) Classified Salaries	29,424,498	14.29	32,681,205	14.54	32,627,862	15.18
(4) Employee Benefits and Payroll Taxes	47,647,138	23.15	50,911,781	22.65	43,018,617	20.01
(5) Supplies and Materials	11,221,427	5.45	16,539,693	7.36	11,104,387	5.16
(7) Purchased Services	19,322,417	9.39	18,216,954	8.11	18,486,680	8.60
(8) Travel	504,528	0.25	716,085	0.32	688,157	0.32
(9) Capital Outlay	987,079	0.48	5,955,708	2.65	289,921	0.13
TOTAL EXPENDITURES	205,857,053	100.00	224,750,000	100.00	215,000,000	100.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	120,418,585	58.50	134,290,031	59.75	127,739,832	59.41
28 Extracur	3,353,532	1.63	2,063,417	0.92	3,672,665	1.71
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	123,772,117	60.13	136,353,448	60.67	131,412,497	61.12
TEACHING SUPPORT						
22 Lrn Resrc	1,703,146	0.83	1,888,868	0.84	1,556,939	0.72
24 Guid/Coun	5,791,724	2.81	5,489,392	2.44	5,854,310	2.72
25 Pupil M/S	1,486,262	0.72	1,483,510	0.66	1,316,609	0.61
26 Health	9,022,458	4.38	10,000,042	4.45	9,585,419	4.46
31 InstProDev	1,987,012	0.97	3,548,785	1.58	1,733,522	0.81
32 Inst Tech	2,532,348	1.23	2,421,613	1.08	456,131	0.21
33 Curriculum	3,439,817	1.67	6,295,105	2.80	3,049,053	1.42
34 Prof Lrng St	1,411,097	0.69	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	25,962,767	12.61	31,127,315	13.85	23,551,983	10.95
OTHER SUPPORT ACTIVITIES						
42 Food	2,580,943	1.25	2,681,500	1.19	2,270,650	1.06
44 Operation	2,718,892	1.32	2,542,095	1.13	3,017,802	1.40
49 Transfers	-2,526	0.00	-55,615	-0.02	-35,000	-0.02
52 Operation	3,790,448	1.84	3,384,327	1.51	3,135,405	1.46
53 Maintnce	807,608	0.39	702,577	0.31	804,669	0.37
56 Insurance	0	0.00	185,000	0.08	165,000	0.08
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-268,774	-0.13	-450,602	-0.20	-35,000	-0.02
62 Grnd Mnt	1,716,588	0.83	1,574,000	0.70	1,856,805	0.86
63 Oper Bldg	5,699,083	2.77	6,098,817	2.71	6,682,145	3.11
64 Maintnce	2,707,776	1.32	2,532,221	1.13	2,831,393	1.32
65 Utilities	2,620,978	1.27	5,046,316	2.25	3,845,900	1.79
67 Bldg Secu	1,090,979	0.53	787,036	0.35	445,508	0.21
68 Insurance	1,994,772	0.97	1,820,000	0.81	2,880,200	1.34
72 Info Sys	2,530,171	1.23	2,543,248	1.13	2,841,897	1.32
73 Printing	319,639	0.16	279,022	0.12	385,507	0.18

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	624,724	0.30	646,373	0.29	239,167	0.11
75 Mtr Pool	93,813	0.05	90,000	0.04	60,000	0.03
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	1,740	0.00	40,000	0.02	40,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	29,026,853	14.10	30,446,315	13.55	31,432,048	14.62
UNIT ADMINISTRATION						
23 Princ Off	12,399,281	6.02	12,299,171	5.47	13,946,878	6.49
TOTAL UNIT ADMINISTRATION	12,399,281	6.02	12,299,171	5.47	13,946,878	6.49
CENTRAL ADMINISTRATION						
11 Bd of Dir	390,885	0.19	420,650	0.19	442,088	0.21
12 Supt Off	1,054,499	0.51	994,265	0.44	702,383	0.33
13 Busns Off	2,292,198	1.11	2,585,503	1.15	2,062,444	0.96
14 HR	1,662,950	0.81	1,803,841	0.80	2,203,143	1.02
15 Pblc Rltn	309,654	0.15	346,227	0.15	376,270	0.18
21 Supv Inst	4,873,632	2.37	5,839,048	2.60	5,910,663	2.75
41 Supervisn	250,026	0.12	291,098	0.13	274,117	0.13
51 Supervisn	516,789	0.25	675,385	0.30	875,115	0.41
61 Supv Bldg	1,934,305	0.94	1,567,734	0.70	1,810,371	0.84
TOTAL CENTRAL ADMINISTRATION	13,284,937	6.45	14,523,751	6.46	14,656,594	6.82
TOTAL EXPENDITURES	205,857,053	100.00	224,750,000	100.00	215,000,000	100.00

Richland School District No.400

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	791.574	80.88	293.791	41.03
28 Extracurricular	0.400	0.04	1.000	0.14
TOTAL TEACHING ACTIVITIES	791.974	80.92	294.791	41.17
TEACHING SUPPORT				
22 Learning Resources	7.064	0.72	7.461	1.04
24 Guidance and Counseling	44.100	4.51	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	23.893	3.34
26 Health/Related Services	64.865	6.63	22.431	3.13
31 InstProDev	2.000	0.20	0.838	0.12
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	118.029	12.06	54.623	7.63
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	48.391	6.76
52 Operations	XXXXX	XXXXX	37.501	5.24
53 Maintenance	XXXXX	XXXXX	5.000	0.70
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	15.535	2.17
63 Operation of Buildings	XXXXX	XXXXX	76.000	10.61
64 Maintenance	XXXXX	XXXXX	16.000	2.23
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	5.000	0.70
72 Information Systems	0.000	0.00	21.870	3.05
73 Printing	0.000	0.00	4.000	0.56
74 Warehousing and Distribution	0.000	0.00	7.000	0.98
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	236.297	33.00

Richland School District No.400

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	47.000	4.80	66.203	9.25
TOTAL UNIT ADMINISTRATION	47.000	4.80	66.203	9.25
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.10	1.000	0.14
13 Business Office	0.000	0.00	13.000	1.82
14 Human Resources	3.000	0.31	11.625	1.62
15 Public Relations	0.000	0.00	1.831	0.26
21 Supervision - Instruction	17.746	1.81	19.853	2.77
41 Supervision - Nutrition Services	0.000	0.00	3.000	0.42
51 Supervision - Transportation	0.000	0.00	7.000	0.98
61 Supervision - Building	0.000	0.00	6.750	0.94
TOTAL CENTRAL ADMINISTRATION	21.746	2.22	64.059	8.95
TOTAL FTE STAFF	978.749	100.00	715.973	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.

Richland School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (same categories), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (same categories).

Richland School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	2,073,509	1,672,620	2,128,455

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

Richland School District No.400
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	19,946,647	17,250,000	17,650,000
2000 Local Nontax Support	78,409	90,000	90,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	20,025,056	17,340,000	17,740,000
EXPENDITURES			
Matured Bond Expenditures	12,385,000	10,769,000	11,531,149
Interest on Bonds	7,154,188	6,681,000	6,418,851
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,500	25,000	25,000
Arbitrage Rebate	1,650	25,000	25,000
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	19,542,338	17,500,000	18,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	482,718	-160,000	-260,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	9,131,382	9,614,099	8,858,820
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	9,131,382	9,614,099	8,858,820
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	9,614,100	9,454,099	8,598,820
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Richland School District No.400
 SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	9,614,100	9,454,099	8,598,820

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	19,946,647	17,250,000	17,650,000
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	19,946,647	17,250,000	17,650,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	78,409	90,000	90,000
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	78,409	90,000	90,000
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
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,025,056	17,340,000	17,740,000

Richland School District No.400
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2021-2022, (2) Budget 2022-2023, (3) Budget 2023-2024. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	11,641,499	7,310,678	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	8,188,424	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	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	7,286,293	38,053	28,000,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	52,856,296	22,064,710	28,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	1,366,920	0	0
G.L.862 Committed from Levy Proceeds	2,318,794	37,293	0
G.L.863 Restricted from State Proceeds	11,085,612	8,963,705	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	7,255,331	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	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	38,053	11,390,712	10,736,767
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	22,064,710	20,391,710	10,736,767

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

Richland School District No.400

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.

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	4,152,508	1,890,000	5,856,767
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	1,599,119	6,084,611	1,580,000
1000 TOTAL LOCAL TAXES	5,751,628	7,974,611	7,436,767
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	421,601	264,979	300,000
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	92,767	87,410	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	1,704,369	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,218,737	352,389	300,000
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	3,664,058	15,000,000	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	3,664,058	15,000,000	0

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
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	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	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

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,634,423	23,327,000	7,736,767

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	3,608	10,000	15,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	7,602	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	483,843	496,273	750,490
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	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	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	250,000	250,000	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	495,052	506,273	765,490
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	745,052	756,273	765,490
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	438,278	675,000	675,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	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	438,278	675,000	675,000
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)	306,774	81,273	90,490
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	471,336	766,000	794,000
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	471,336	766,000	794,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	778,110	847,273	884,490

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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/	778,110	847,273	884,490

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.