

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
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	239,280,458	2,836,561	22,115,600	6,757,085	781,000
Total Appropriation (Expenditures)	239,280,457	2,724,553	22,687,663	10,832,686	2,250,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	4,375,600	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	1	112,008	-572,063	-8,451,200	-1,469,000
Beginning Total Fund Balance	1,100,000	2,250,000	8,500,000	17,500,000	1,796,000
Ending Total Fund Balance	1,100,001	2,362,008	7,927,937	9,048,799	327,000

SECTION B: EXCESS LEVIES FOR 2026 COLLECTION

Excess levies approved by voters for 2026 collection	33,030,666	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	33,030,666	XXXXX	17,650,000	6,606,133	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	13,801.33		13,825.00		13,740.42	
FTE Certificated Employees	981.111		975.834		892.855	
FTE Classified Employees	559.931		717.217		683.317	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	231,273,151		235,261,442		239,280,458	
Total Expenditures	232,773,736		233,200,000		239,280,457	
Total Beginning Fund Balance	2,773,556		832,144		1,100,000	
Total Ending Fund Balance	1,272,971		2,391,886		1,100,001	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	133,390,483	57.30	132,590,864	56.86	128,542,372	53.72
Federal Special Purpose Funding	70,934	0.03	0	0.00	0	0.00
Special Education Instruction	34,011,219	14.61	36,247,389	15.54	38,707,602	16.18
Vocational Instruction	9,287,515	3.99	9,945,728	4.26	9,501,777	3.97
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	10,821,810	4.65	11,404,783	4.89	13,042,577	5.45
Other Instructional Programs	488,010	0.21	468,796	0.20	761,006	0.32
Community Services	2,028,622	0.87	1,957,838	0.84	3,238,064	1.35
Support Services	42,675,143	18.33	40,584,602	17.40	45,487,059	19.01
Total - Program Groups	232,773,736	100.00	233,200,000	100.00	239,280,457	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	138,788,321	59.62	145,768,337	62.51	145,245,052	60.70
Teaching Support	28,813,194	12.38	26,594,049	11.40	28,046,644	11.72
Other Supportive Activities	34,650,891	14.89	33,811,189	14.50	35,222,928	14.72
Building Administration	14,758,963	6.34	13,697,119	5.87	14,277,033	5.97
Central Administration	14,121,918	6.07	13,329,306	5.72	16,488,800	6.89
Total - Activity Groups	232,773,736	100.00	233,200,000	100.00	239,280,457	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	111,102,755	47.73	112,089,982	48.07	114,216,982	47.73
Classified Salaries	35,097,530	15.08	36,756,274	15.76	34,264,558	14.32
Employee Benefits and Payroll Taxes	51,809,740	22.26	53,618,575	22.99	52,052,198	21.75
Supplies, Instructional Resources and Noncapitalized Items	8,571,481	3.68	9,972,879	4.28	13,147,862	5.49
Purchased Services	25,159,910	10.81	20,184,467	8.66	24,688,125	10.32
Travel	567,195	0.24	571,055	0.24	607,811	0.25
Capital Outlay	465,125	0.20	6,768	0.00	302,921	0.13
Total - Objects	232,773,736	100.00	233,200,000	100.00	239,280,457	100.00

Richland School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	837.23	851.00	845.00
2. Grade 1	917.09	847.00	838.00
3. Grade 2	975.76	910.00	874.00
4. Grade 3	917.97	974.00	981.00
5. Grade 4	985.12	913.00	998.00
6. Grade 5	946.08	982.00	943.00
7. Grade 6	1,002.58	961.00	958.00
8. Grade 7	990.61	1,004.00	971.00
9. Grade 8	983.08	1,001.00	1,040.00
10. Grade 9	1,068.69	1,013.00	920.00
11. Grade 10	1,029.67	1,099.00	1,067.00
12. Grade 11 (excluding Running Start)	906.83	905.00	915.00
13. Grade 12 (excluding Running Start)	778.14	863.00	813.00
<b>14. SUBTOTAL</b>	<b>12,338.85</b>	<b>12,323.00</b>	<b>12,163.00</b>
15. Running Start	270.86	245.00	316.73
16. Dropout Reengagement Enrollment	63.36	65.00	71.69
17. ALE Enrollment	1,128.26	1,192.00	1,189.00
<b>18. TOTAL K-12</b>	<b>13,801.33</b>	<b>13,825.00</b>	<b>13,740.42</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	981.11	975.83	892.855
2. General Fund FTE Classified Employees /4	559.93	717.22	683.317

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	35,717,000	32,333,238	33,870,641
2000   Local Nontax Support	4,339,438	3,106,000	3,264,000
3000   State, General Purpose	138,116,111	144,555,970	143,531,274
4000   State, Special Purpose	40,078,967	42,046,307	45,901,814
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	12,936,635	13,219,927	12,712,729
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	85,000	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>231,273,151</b>	<b>235,261,442</b>	<b>239,280,458</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	133,390,483	132,590,864	128,542,372
10   Federal Special Purpose Funding	70,934	0	0
20   Special Education Instruction	34,011,219	36,247,389	38,707,602
30   Vocational Education Instruction	9,287,515	9,945,728	9,501,777
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	10,821,810	11,404,783	13,042,577
70   Other Instructional Programs	488,010	468,796	761,006
80   Community Services	2,028,622	1,957,838	3,238,064
90   Support Services	42,675,143	40,584,602	45,487,059
<b>B. TOTAL EXPENDITURES</b>	<b>232,773,736</b>	<b>233,200,000</b>	<b>239,280,457</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>501,700</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,500,585</b>	<b>1,559,742</b>	<b>1</b>
<b>BEGINNING FUND BALANCE</b>			
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	928,509	382,144	600,000
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	156,065	150,000	100,000
G.L.845 Restricted for Self-Insurance	300,000	300,000	300,000
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	1,388,981	0	100,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,773,556</b>	<b>832,144</b>	<b>1,100,000</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	601,160	400,000	600,000
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	86,277	150,000	100,000
G.L.845 Restricted for Self-Insurance	300,000	300,000	300,000
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	285,533	0	100,001

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,541,886	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>1,272,971</b>	<b>2,391,886</b>	<b>1,100,001</b>

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Tax	29,099,482	30,748,028	32,285,431
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	6,617,518	1,585,210	1,585,210
<b>1000   TOTAL LOCAL TAXES</b>	<b>35,717,000</b>	<b>32,333,238</b>	<b>33,870,641</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	121,650	117,000	120,000
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	122,396	40,000	120,000
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	1,204,558	5,000	5,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	7,106	7,000	7,000
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	9,721	2,000	2,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	774,386	715,000	800,000
2300   Investment Earnings	176,776	250,000	200,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	100,000	0
2600   Fines and Damages	59,639	45,000	45,000
2700   Rentals and Leases	188,968	125,000	165,000
2800   Judgement and Settlements	120,609	0	100,000
2900   Local Support Nontax, Unassigned	1,553,630	1,700,000	1,700,000
2998   Local School Food Services-non NSLP	0	0	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>4,339,438</b>	<b>3,106,000</b>	<b>3,264,000</b>

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	128,010,017	134,825,813	135,454,940
3121   Special Education--General Apportionment	4,627,331	4,867,250	4,633,018
3300   Local Effort Assistance	5,478,763	4,862,907	3,443,316
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>138,116,111</b>	<b>144,555,970</b>	<b>143,531,274</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4109   Transition To Kindergarten	0	0	0
4121   Special Education	23,957,309	24,581,837	26,580,493
4122   Special Ed-Infants and Toddlers-State	0	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	4,547,529	4,856,386	5,634,989
4156   State Institutions, Centers, and Homes, Delinquent	113,486	140,000	130,000
4158   Special and Pilot Programs	1,052,138	1,569,960	1,676,110
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	1,527,853	1,600,000	1,587,220
4174   Highly Capable	418,052	431,110	437,159
4188   Childcare	0	0	0
4198   School Food Services	749,334	435,000	819,301
4199   Transportation--Operations	5,536,306	5,500,000	5,841,042
4300   Other State Agencies, Unassigned	2,176,959	0	0
4321   Special Education--Other State Agencies	0	0	245,500
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	0	2,932,014	2,950,000
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>40,078,967</b>	<b>42,046,307</b>	<b>45,901,814</b>

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>FEDERAL, GENERAL PURPOSE</b>			
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
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6109   Transition To Kindergarten	0	0	0
6111   Federal Special Purpose--SLFRF	0	0	0
6112   Federal Special Purpose--ESSER II	0	0	0
6113   Federal Special Purpose--ESSER III	70,934	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
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123   SP,Ed, Sup, IDEA, Fed	0	0	0
6124   Special Education--Supplemental	2,911,428	3,050,000	2,515,604
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	127,951	128,000	89,784
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	2,628,421	2,900,000	3,145,822
6152   School Improve, Fed Other Title Grants under ESEA, Fed	713,141	515,535	869,528
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	208,498	250,000	168,892
6167   Indian Education JOM	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance ESSER I	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	5,591,933	5,730,892	5,523,099
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6210   E-Rate	16,794	0	0
6211   Federal Special Purpose--SLFRF	0	0	0
6212   Federal Special Purpose--ESSER II	0	0	0
6213   Federal Special Purpose--ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose--Reserved G	0	0	0
6219   Federal Special Purpose--Cares Act - Other	0	0	0
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6311   Federal Special Purpose--SLFRF	0	0	0
6312   Federal Special Purpose--ESSER II	0	0	0
6313   Federal Special Purpose--ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose--Reserved G	0	0	0
6319   Federal Special Purpose--Cares Act - Other	0	0	0
6321   Special Education--Medicaid Reimbursement	242,152	245,500	0
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	425,383	400,000	400,000

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>12,936,635</b>	<b>13,219,927</b>	<b>12,712,729</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
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	85,000	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
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	<b>85,000</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	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)	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	231,273,151	235,261,442	239,280,458

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	133,390,483	132,590,864	124,558,959
02   Alternative Learning Experience	0	0	3,983,413
03   Basic Education - Dropout Reengagement	0	0	0
09   Transition to Kindergarten	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>133,390,483</b>	<b>132,590,864</b>	<b>128,542,372</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
11   Federal Special Purpose - SLFRF	0	0	0
12   Federal Special Purpose - ESSER II	0	0	0
13   Federal Special Purpose - ESSER III	70,934	0	0
14   Federal Special Purpose ESSER III Learning Loss	0	0	0
18   Federal Special Purpose - Reserved G	0	0	0
19   Federal Special Purpose - Cares Act - Other	0	0	0
<b>10   TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>70,934</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	31,240,539	33,615,253	36,191,998
22   Special Education, Infants and Toddlers, State	0	0	0
23   Special Education, ARP, IDEA, Federal	0	0	0
24   Special Education, Supplemental, Federal	2,770,680	2,632,136	2,515,604
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>34,011,219</b>	<b>36,247,389</b>	<b>38,707,602</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	7,903,610	8,792,394	7,845,714
34   Middle School Career and Technical Education, State	1,260,970	1,073,334	1,566,279
38   Vocational, Federal	122,935	80,000	89,784
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>9,287,515</b>	<b>9,945,728</b>	<b>9,501,777</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	0	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,529,865	2,744,884	3,145,824
52   Other Title Grants under ESEA-Federal	685,185	487,800	869,527
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	4,381,399	5,135,054	5,596,486
56   State Institutions, Centers and Homes, Delinquent	107,140	28,653	60,000
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	1,444,767	1,296,433	1,676,108
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	200,324	119,111	168,892
65   Transitional Bilingual, State	1,473,129	1,592,848	1,525,740
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>10,821,810</b>	<b>11,404,783</b>	<b>13,042,577</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	85,848	10,000	122,396
74   Highly Capable	397,770	443,796	448,610
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	4,392	15,000	190,000
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>488,010</b>	<b>468,796</b>	<b>761,006</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Early Learning Programs	1,589,011	1,525,620	2,767,271

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89   Other Community Services	439,612	432,218	470,793
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>2,028,622</b>	<b>1,957,838</b>	<b>3,238,064</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	30,646,546	29,022,051	32,430,766
98   School Food Services	6,699,408	6,911,791	7,443,099
99   Pupil Transportation	5,515,785	4,650,760	5,613,194
<b>90   TOTAL SUPPORT SERVICES</b>	<b>42,861,739</b>	<b>40,584,602</b>	<b>45,487,059</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>232,960,332</b>	<b>233,200,000</b>	<b>239,280,457</b>

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	124,558,959	615,844		82,092,428	7,012,768	25,596,872	4,531,761	4,416,265	154,000	139,021
02   ALE	3,983,413	9,900		0	0	2,120,723	251,073	1,586,417	800	14,500
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
<b>TOTAL REGULAR INSTRUCTION</b>	<b>128,542,372</b>	<b>625,744</b>		<b>82,092,428</b>	<b>7,012,768</b>	<b>27,717,595</b>	<b>4,782,834</b>	<b>6,002,682</b>	<b>154,800</b>	<b>153,521</b>
11   Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12   Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13   Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14   Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18   Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19   Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
21   Sp Ed, Sup, St	36,191,998	6,425		16,500,308	7,485,044	10,349,707	171,490	1,661,524	17,000	500
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	2,515,604	0		1,882,327	0	608,313	24,964	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
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
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>38,707,602</b>	<b>6,425</b>		<b>18,382,635</b>	<b>7,485,044</b>	<b>10,958,020</b>	<b>196,454</b>	<b>1,661,524</b>	<b>17,000</b>	<b>500</b>
31   Voc, Basic, St	7,845,714	17,000		4,534,721	222,557	1,728,436	755,500	328,000	247,500	12,000
34   MidSchCar/Tec	1,566,279	300		850,358	86,180	506,141	106,000	5,400	11,900	0
38   Voc, Fed	89,784	2,500		0	0	0	25,000	0	62,284	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>9,501,777</b>	<b>19,800</b>		<b>5,385,079</b>	<b>308,737</b>	<b>2,234,577</b>	<b>886,500</b>	<b>333,400</b>	<b>321,684</b>	<b>12,000</b>
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
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51   ESEA Disadvantaged, Federal	3,145,824	4,000		1,680,619	84,155	515,988	170,044	647,501	43,517	0
52   Other Title Grants under ESEA-Federal	869,527	0	0	313,656	5,000	65,494	222,372	220,845	42,160	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	5,596,486	0		2,586,388	971,496	1,452,849	500,753	85,000	0	0
56   St In, Ctr/Hm, D	60,000	0		0	27,333	6,015	22,152	1,000	3,500	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	1,676,108	0		1,108,293	267,773	228,798	71,244	0	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	168,892	0		79,746	0	21,644	6,502	60,000	1,000	0
65   Tran Biling, St	1,525,740	0		639,012	409,824	476,904	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
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>13,042,577</b>	<b>4,000</b>	<b>0</b>	<b>6,407,714</b>	<b>1,765,581</b>	<b>2,767,692</b>	<b>993,067</b>	<b>1,014,346</b>	<b>90,177</b>	<b>0</b>
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	122,396	0		102,396	0	20,000	0	0	0	0
74   Highly Capable	448,610	0		342,594	0	102,016	0	4,000	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	190,000	0		0	0	0	12,500	177,500	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>761,006</b>	<b>0</b>		<b>444,990</b>	<b>0</b>	<b>122,016</b>	<b>12,500</b>	<b>181,500</b>	<b>0</b>	<b>0</b>
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	2,767,271	0		883,133	977,851	906,287	0	0	0	0
89   Othr Comm Srv	470,793	0	0	0	299,557	109,936	50,100	11,200	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>3,238,064</b>	<b>0</b>	<b>0</b>	<b>883,133</b>	<b>1,277,408</b>	<b>1,016,223</b>	<b>50,100</b>	<b>11,200</b>	<b>0</b>	<b>0</b>
97   Distwide Suppt	32,430,766	18,070	-175,000	621,003	11,075,451	4,226,719	4,850,057	11,673,916	17,550	123,000
98   Schl Food Serv	7,443,099	3,650	-80,400	0	2,168,177	1,559,140	457,000	3,321,032	600	13,900
99   Pupil Transp	5,613,194	3,325	-425,614	0	3,171,392	1,450,216	919,350	488,525	6,000	0
<b>TOTAL SUPPORT SERVICES</b>	<b>45,487,059</b>	<b>25,045</b>	<b>-681,014</b>	<b>621,003</b>	<b>16,415,020</b>	<b>7,236,075</b>	<b>6,226,407</b>	<b>15,483,473</b>	<b>24,150</b>	<b>136,900</b>
<b>OBJECT TOTALS</b>	<b>239,280,457</b>	<b>681,014</b>	<b>-681,014</b>	<b>114,216,982</b>	<b>34,264,558</b>	<b>52,052,198</b>	<b>13,147,862</b>	<b>24,688,125</b>	<b>607,811</b>	<b>302,921</b>

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>OBJECT OF EXPENDITURE</b>						
(0) Debit Transfers	757,053	XXXXX	623,339	XXXXX	681,014	XXXXX
(1) Credit Transfers	-757,053	XXXXX	-623,339	XXXXX	-681,014	XXXXX
(2) Certificated Salaries	111,102,755	47.73	112,089,982	48.07	114,216,982	47.73
(3) Classified Salaries	35,097,530	15.08	36,756,274	15.76	34,264,558	14.32
(4) Employee Benefits and Payroll Taxes	51,809,740	22.26	53,618,575	22.99	52,052,198	21.75
(5) Supplies and Materials	8,571,481	3.68	9,972,879	4.28	13,147,862	5.49
(7) Purchased Services	25,159,910	10.81	20,184,467	8.66	24,688,125	10.32
(8) Travel	567,195	0.24	571,055	0.24	607,811	0.25
(9) Capital Outlay	465,125	0.20	6,768	0.00	302,921	0.13
<b>TOTAL EXPENDITURES</b>	<b>232,773,736</b>	<b>100.00</b>	<b>233,200,000</b>	<b>100.00</b>	<b>239,280,457</b>	<b>100.00</b>

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	134,802,958	57.91	141,016,034	60.47	141,250,147	59.03
28   Extracur	3,985,364	1.71	4,752,303	2.04	3,994,905	1.67
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>138,788,321</b>	<b>59.62</b>	<b>145,768,337</b>	<b>62.51</b>	<b>145,245,052</b>	<b>60.70</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	1,805,354	0.78	1,705,923	0.73	1,061,018	0.44
24   Guid/Coun	8,005,422	3.44	6,628,464	2.84	7,797,373	3.26
25   Pupil M/S	983,957	0.42	1,051,296	0.45	884,725	0.37
26   Health	11,353,388	4.88	13,151,711	5.64	12,621,155	5.27
31   InstProDev	2,041,299	0.88	1,024,411	0.44	1,874,712	0.78
32   Inst Tech	2,651,269	1.14	791,956	0.34	1,001,485	0.42
33   Curriculum	1,972,504	0.85	2,240,288	0.96	2,506,176	1.05
34   Prof Lrng St	1,569,052	0.67	0	0.00	0	0.00
35   Pupil Safety	0	0.00	0	0.00	300,000	0.13
<b>TOTAL TEACHING SUPPORT</b>	<b>28,813,194</b>	<b>12.38</b>	<b>26,594,049</b>	<b>11.40</b>	<b>28,046,644</b>	<b>11.72</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	3,357,540	1.44	3,039,896	1.30	3,690,650	1.54
44   Operation	3,044,447	1.31	3,555,625	1.52	3,521,054	1.47
49   Transfers	-28,263	-0.01	-17,450	-0.01	-80,400	-0.03
52   Operation	4,181,588	1.80	3,921,093	1.68	4,265,906	1.78
53   Maintnce	1,104,167	0.47	560,571	0.24	1,026,665	0.43
56   Insurance	0	0.00	0	0.00	185,000	0.08
58   Remote Learning Operations	0	0.00	0	0.00	0	0.00
59   Transfers	-458,858	-0.20	-360,134	-0.15	-425,614	-0.18
62   Grnd Mnt	1,687,316	0.72	1,798,784	0.77	1,912,946	0.80
63   Oper Bldg	6,400,355	2.75	6,498,887	2.79	6,449,585	2.70
64   Maintnce	2,903,375	1.25	2,679,800	1.15	1,903,448	0.80
65   Utilities	2,803,163	1.20	3,476,100	1.49	3,913,350	1.64
66   E-Rate	1,972,504	0.85	0	0.00	0	0.00
67   Bldg Secu	1,252,741	0.54	514,628	0.22	1,005,496	0.42
68   Insurance	4,022,523	1.73	3,732,200	1.60	4,016,516	1.68

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72   Info Sys	3,194,258	1.37	3,394,673	1.46	2,891,703	1.21
73   Printing	375,745	0.16	371,347	0.16	369,084	0.15
74   Warehouse	539,380	0.23	585,648	0.25	491,979	0.21
75   Mtr Pool	69,791	0.03	59,521	0.03	85,560	0.04
83   Interest	186,596	0.08	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	15,027	0.01	0	0.00	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>34,650,891</b>	<b>14.89</b>	<b>33,811,189</b>	<b>14.50</b>	<b>35,222,928</b>	<b>14.72</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	14,758,963	6.34	13,697,119	5.87	14,277,033	5.97
<b>TOTAL UNIT ADMINISTRATION</b>	<b>14,758,963</b>	<b>6.34</b>	<b>13,697,119</b>	<b>5.87</b>	<b>14,277,033</b>	<b>5.97</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	187,580	0.08	204,776	0.09	622,798	0.26
12   Supt Off	858,394	0.37	715,513	0.31	1,154,175	0.48
13   Busns Off	2,535,812	1.09	1,980,779	0.85	4,416,361	1.85
14   HR	1,967,659	0.85	1,740,705	0.75	1,752,028	0.73
15   Pblc Rltn	419,041	0.18	312,565	0.13	242,462	0.10
21   Supv Inst	5,729,451	2.46	6,123,675	2.63	6,053,876	2.53
41   Supervisn	325,685	0.14	333,720	0.14	311,795	0.13
51   Supervisn	688,888	0.30	529,230	0.23	561,237	0.23
61   Supv Bldg	1,409,408	0.61	1,388,343	0.60	1,374,068	0.57
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>14,121,918</b>	<b>6.07</b>	<b>13,329,306</b>	<b>5.72</b>	<b>16,488,800</b>	<b>6.89</b>
<b>TOTAL EXPENDITURES</b>	<b>232,773,736</b>	<b>100.00</b>	<b>233,200,000</b>	<b>100.00</b>	<b>239,280,457</b>	<b>100.00</b>

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
<b>TEACHING ACTIVITIES</b>				
27   Teaching	710.825	79.61	304.419	44.55
28   Extracurricular	0.000	0.00	1.000	0.15
<b>TOTAL TEACHING ACTIVITIES</b>	<b>710.825</b>	<b>79.61</b>	<b>305.419</b>	<b>44.70</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	5.002	0.56	2.250	0.33
24   Guidance and Counseling	48.777	5.46	0.000	0.00
25   Pupil Management and Safety	0.000	0.00	14.280	2.09
26   Health/Related Services	62.062	6.95	20.128	2.95
31   InstProDev	1.063	0.12	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	1.000	0.15
33   Curriculum	0.000	0.00	0.000	0.00
34   Professional Learning - State	0.000	0.00	XXXXX	XXXXX
<b>35   Pupil Safety</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>
<b>TOTAL TEACHING SUPPORT</b>	<b>116.904</b>	<b>13.09</b>	<b>37.658</b>	<b>5.51</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	51.863	7.59
52   Operations	XXXXX	XXXXX	39.313	5.75
53   Maintenance	XXXXX	XXXXX	4.000	0.59
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	0.000	0.00	14.000	2.05
63   Operation of Buildings	0.000	0.00	70.000	10.24
64   Maintenance	0.000	0.00	10.000	1.46
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	0.000	0.00	9.000	1.32
72   Information Systems	0.000	0.00	19.700	2.88
73   Printing	0.000	0.00	3.000	0.44
74   Warehousing and Distribution	0.000	0.00	5.000	0.73
75   Motor Pool	0.000	0.00	0.000	0.00
91   Public Activities	0.000	0.00	0.000	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>225.876</b>	<b>33.06</b>

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
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	47.000	5.26	63.689	9.32
<b>TOTAL UNIT ADMINISTRATION</b>	<b>47.000</b>	<b>5.26</b>	<b>63.689</b>	<b>9.32</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.11	1.100	0.16
13   Business Office	0.000	0.00	11.000	1.61
14   Human Resources	1.500	0.17	8.750	1.28
15   Public Relations	0.000	0.00	1.200	0.18
21   Supervision - Instruction	15.376	1.72	16.625	2.43
41   Supervision - Nutrition Services	0.000	0.00	3.000	0.44
51   Supervision - Transportation	0.000	0.00	5.000	0.73
61   Supervision - Building	0.250	0.03	4.000	0.59
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>18.126</b>	<b>2.03</b>	<b>50.675</b>	<b>7.42</b>
<b>TOTAL FTE STAFF</b>	<b>892.855</b>	<b>100.00</b>	<b>683.317</b>	<b>100.00</b>

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 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, Uninsured Risks, Committed to Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, Uninsured Risks, Committed to Other Purposes, Assigned to Fund Purposes).

Richland School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>2,320,039</b>	<b>2,057,329</b>	<b>2,362,008</b>

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	17,347,972	17,650,000	17,650,000
2000   Local Nontax Support	280,456	200,000	90,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	3,541,700	4,375,600
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>17,628,427</b>	<b>21,391,700</b>	<b>22,115,600</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	11,340,000	14,945,000	17,070,000
Interest on Bonds	6,873,049	6,333,000	5,567,663
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,425	25,000	25,000
Arbitrage Rebate	550	25,000	25,000
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>18,215,025</b>	<b>21,328,000</b>	<b>22,687,663</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-586,597</b>	<b>63,700</b>	<b>-572,063</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	11,002,824	10,231,069	8,500,000
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>11,002,824</b>	<b>10,231,069</b>	<b>8,500,000</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	10,416,227	10,294,769	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	7,927,937
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>10,416,227</b>	<b>10,294,769</b>	<b>7,927,937</b>

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	17,347,972	17,650,000	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
<b>1000   TOTAL LOCAL TAXES</b>	<b>17,347,972</b>	<b>17,650,000</b>	<b>17,650,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	280,456	200,000	90,000
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>280,456</b>	<b>200,000</b>	<b>90,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901   Transfers (local resources)	0	3,541,700	4,375,600
9000   TOTAL OTHER FINANCING SOURCES	0	3,541,700	4,375,600
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,628,427	21,391,700	22,115,600

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

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	9,716,524	9,500,000	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	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	5,434,804	2,500,000	17,500,000
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>28,286,040</b>	<b>25,000,000</b>	<b>17,500,000</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	9,339,509	0	0
G.L.862 Committed from Levy Proceeds	3,566,122	3,185,145	0
G.L.863 Restricted from State Proceeds	2,785,948	2,611,460	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	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	6,475,875	4,354,606	9,048,799
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>22,167,454</b>	<b>10,151,211</b>	<b>9,048,799</b>

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Tax	7,982,866	6,149,605	6,457,085
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>7,982,866</b>	<b>6,149,605</b>	<b>6,457,085</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	515,985	450,000	300,000
2400   Interfund Loan Interest Earnings	186,596	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	55,099	0	0
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>757,680</b>	<b>450,000</b>	<b>300,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	100,000	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	112,863	250,000	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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>212,863</b>	<b>250,000</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	0	0	0
6211   Federal Special Purpose-SLFRF	0	0	0
6212   Federal Special Purpose-ESSER II	0	0	0
6213   Federal Special Purpose-ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose-Reserved G	0	0	0
6219   Federal Special Purpose-Cares Act - Other	0	0	0
6240   Impact Aid-Construction	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6311   Federal Special Purpose-SLFRF	0	0	0
6312   Federal Special Purpose-ESSER II	0	0	0
6313   Federal Special Purpose-ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose-Reserved G	0	0	0
6319   Federal Special Purpose-Cares Act - Other	0	0	0
6340   Impact Aid-Construction	0	0	0

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376   Targeted Assistance ESSER I	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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)	0	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,953,409</b>	<b>6,849,605</b>	<b>6,757,085</b>

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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	9,238	10,000	23,000
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	716,535	720,000	758,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	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   Insurance Recoveries	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	0	0	0
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>725,773</b>	<b>730,000</b>	<b>781,000</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>725,773</b>	<b>730,000</b>	<b>781,000</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases	725,078	1,500,000	2,250,000
34 Transportation Equipment 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
<b>D. TOTAL EXPENDITURES</b>	<b>725,078</b>	<b>1,500,000</b>	<b>2,250,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>695</b>	<b>-770,000</b>	<b>-1,469,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,009,892	1,009,070	1,796,000
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>1,009,892</b>	<b>1,009,070</b>	<b>1,796,000</b>
<b>I. G.L.898 Accounting Changes and Error Corrections</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,010,587	239,070	327,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>1,010,587</b>	<b>239,070</b>	<b>327,000</b>

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.