

KLICKITAT SCHOOL DISTRICT NO. 402  
KLICKITAT, WASHINGTON

**RESOLUTION NO. 1-SY25/26**

ADOPTION OF 2025-26 BUDGET

A RESOLUTION of the Board of Directors of Klickitat School District No. 402, Klickitat County, Washington, fixing and determining fund appropriations; adopting the 2025-26 budget, the four year budget plan summary and the four-year enrollment projection; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF KLICKITAT SCHOOL DISTRICT NO. 402, KLICKITAT COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the “Board”) of Klickitat School District No. 402, Klickitat County, Washington (the “District”), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2025-26 fiscal year. The 2025-26 budget includes, among other things, a complete financial plan of the District for the ensuing 2025-26 fiscal year and a summary of the four budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2025-26 budget on or before August 1, 2025. Prior to adoption of the 2025-26 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2025-26 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operation levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on July 30, 2025, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2025-26 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2025-26 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2025-26 budget, as follows:

General Fund	\$ 3,475,877
Capital Projects Fund	\$ 25,000
Transportation Vehicle Fund	\$ 139,000
Debt Service Fund	\$ 0
Associated Student Body Fund	\$ 13,500

(b) The Board hereby adopts the 2025-26 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Section 3. General Authorization and Ratification. The Secretary to the Board, the Chair of the Board, the District's Business Manager, and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of Klickitat School District No. 402, Klickitat County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 30th day of July, 2025, the following Directors being present and voting in favor of the resolution.

KLICKITAT SCHOOL DISTRICT NO. 402  
KLICKITAT COUNTY, WASHINGTON

Trace L Kessinger  
Director

King Campbell  
Director

[Signature]  
Director

[Signature]  
Director

POSITION #5 VACANT  
Director

[Signature] 7/30/25  
Secretary to the Board of Directors



# F-195 & F-195F Outlook

07/30/2025

PRESENTED BY DANIEL BALLER

EDUCATIONAL  
SERVICE DISTRICT **112**



# ENROLLMENT





Klickitat School District No.402

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	8.10	0.00	6.00
2. Grade 1	8.00	7.00	0.00
3. Grade 2	6.00	8.00	6.00
4. Grade 3	5.40	6.00	8.00
5. Grade 4	7.20	5.00	7.00
6. Grade 5	8.70	8.00	5.00
7. Grade 6	5.00	9.00	9.00
8. Grade 7	9.60	5.00	7.00
9. Grade 8	1.20	9.00	5.00
10. Grade 9	6.90	1.00	8.00
11. Grade 10	9.80	7.00	1.00
12. Grade 11 (excluding Running Start)	4.41	10.00	7.00
13. Grade 12 (excluding Running Start)	4.58	5.00	8.00
<b>14. SUBTOTAL</b>	<b>84.89</b>	<b>80.00</b>	<b>77.00</b>
15. Running Start	0.96	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
<b>18. TOTAL K-12</b>	<b>85.85</b>	<b>80.00</b>	<b>77.00</b>

Klickitat School District No.402

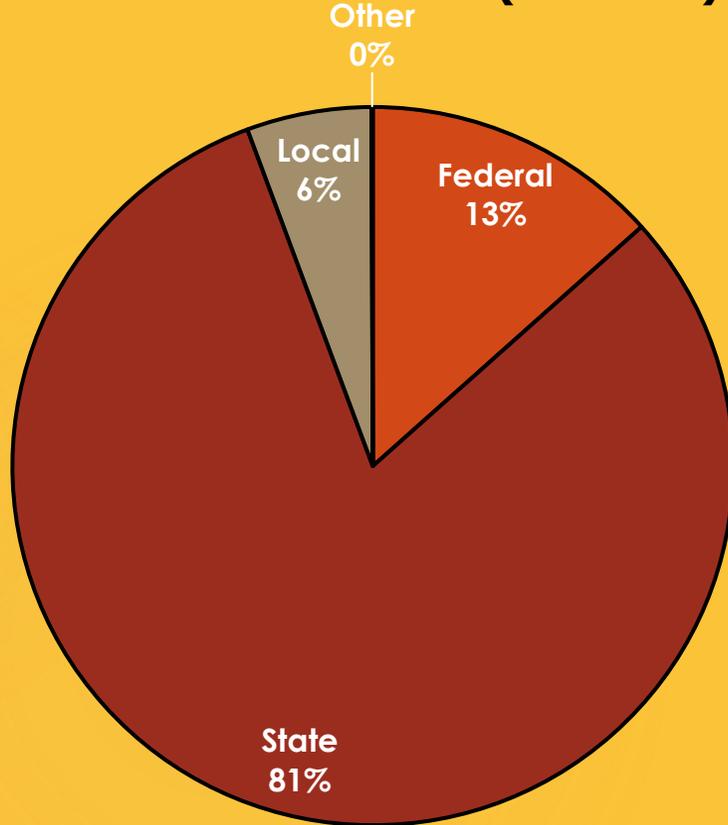
BUDGET AND EXCESS LEVY SUMMARY

	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	3,172,679	13,500	0	25,000	84,529
Total Appropriation (Expenditures)	3,475,877	13,500	0	25,000	139,000
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	-303,197	0	0	0	-54,471
Beginning Total Fund Balance	1,300,250	34,411	0	959	56,165
Ending Total Fund Balance	997,052	34,411	0	959	1,694
<b>SECTION B: EXCESS LEVIES FOR 2026 COLLECTION</b>					
Excess levies approved by voters for 2026 collection	116,000	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	116,000	XXXXX	0	0	0



# REVENUES – General (fund 10)

Revenue Sources (2025-26)



- ▶ Federal (5000 & 6000 series)
  - ▶ Title I, Title II, Title IV = **\$424,914**
- ▶ State (3000 & 4000 series)
  - ▶ General & Special Purpose = **\$2,568,315**
- ▶ Local (1000 & 2000 series) = **\$177,450**
  - ▶ Tax (levy)
  - ▶ Non-Tax (direct payments)
- ▶ Other School Districts/Entities (7000 & 8000 series) = **\$2,000**
  - ▶ ESD (non-federal)

**Grand Total (all sources) = \$3,172,679**



# EXPENDITURES – General (fund 10)

Staffing: objects 2/3/4  
**\$2,167,328**

Approx. 62% of Budget

M.S.O.C.: objects  
5/7/8/9  
**\$1,308,549**

Approx. 38% of Budget

2025-26  
Budget  
**\$3,475,877**



**Klickitat School District No. 402**  
**2025-26 MSOC (Materials, Supplies & Operating Costs) Disclosure**

**Combined 1191 MSOC from F-203**

Regular Instruction (Column A)	\$ 124,300
Grades 9-12 Additional (Column J)	\$ 5,156
<b>* Total MSOC Allocation</b>	<b>\$ 129,456</b>

<b>** Objects of Expenditure from F-195</b>	Totals	Basic Education	Alternative Education	Dropout Reengagement	Districtwide Support
Object 5 - totals ( <b>SUPPLIES</b> )	\$ 131,225	\$ 68,075	\$ -	\$ -	\$ 63,150
Object 7 - totals ( <b>OUTSIDE SERVICES</b> )	\$ 426,596	\$ 75,957	\$ -	\$ -	\$ 350,639
Object 8 - totals ( <b>TRAVEL &amp; LODGING</b> )	\$ 16,400	\$ 8,900	\$ -	\$ -	\$ 7,500
Object 9 - totals ( <b>CAPITAL EXPENDITURES</b> )	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$ 584,221</b>				

**\* Difference** **\$ (454,765)**

*District has demonstrated it anticipates to have MSOC expenditures in excess of allocation.*



# FUND BALANCE – General (fund 10)

- ▶ Estimated Total Ending Fund Balance (08/31/2026) = **\$997,052**
- ▶ Net Change in Fund Balance = **(\$303,197)**



# Capital Projects (fund 20)

**Estimated  
Revenues  
\$25,000**

**Estimated  
Expenditures  
\$25,000**

**Estimated  
Ending Fund  
Balance  
\$959**



# ASB (fund 40)

- ▶ Estimated Revenues: \$13,500
- ▶ Estimated Expenditures: \$13,500
- ▶ Estimated Ending Fund Balance (08/31/2026): \$34,411





## Transportation Vehicle (Fund 90)

- ▶ Estimated Revenues: **\$84,529**
- ▶ Estimated Expenditures: **\$139,000**
- ▶ Estimated Ending Fund Balance (08/31/26): **\$1,694**



# F-195F (4-year projection) - Assumptions

- ▶ **Student enrollment estimated to be relatively flat for years 2/3 with increase in year 4**
- ▶ **Revenue growth estimated to be 2% for years 2/3/4**
- ▶ **Anticipated decrease in Federal funding for 26/27**
- ▶ **In 26/27, district will move to Supt/Prin staffing model. Saves approx. \$500,000 over years 2/3/4 combined**
- ▶ **Annual overall expenditure growth to be 2%, 2%, 2% in year 2/3/4 respectively**
- ▶ **Assumes approval of replacement levies for any expiring during the 4-year term**



# WA Public-School Funding...A System Problem



For 2024/25 there were five districts in the State that are on binding conditions. More are expected in the next 2-3 years:



SAO recently published a **Financial Intelligence Tool (FIT)** – composed of 7 financial criteria

**25.4%** (75 districts) – Received overall **GOOD** grade  
**12.9%** (38 districts) – Received overall **CAUTIONARY** grade  
**61.7%** (182 districts) – Received overall **CONCERNING** grade



Klickitat School District received a **GOOD** grade on 3 of the 7 criteria & a **CAUTIONARY** graded on 4 of the 7 criteria.



# F-195F Summary

## Overview - Four Year Budget Forecast

2025-26 thru 2028-29

(Source Data: 2025-26 F-195F)

<b>General Fund (10)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Beginning Balance	1,300,250	997,052	885,297	763,029
Revenues	3,172,679	3,187,885	3,243,366	3,299,956
Expenditures	3,475,877	3,299,640	3,365,634	3,432,945
Ending Balance	<b>\$ 997,052</b>	<b>\$ 885,297</b>	<b>\$ 763,029</b>	<b>\$ 630,040 *</b>

<b>Capital Projects Fund (20)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Beginning Balance	959	959	959	959
Revenues	25,000	-	-	-
Expenditures	25,000	-	-	-
Ending Balance	<b>959</b>	<b>959</b>	<b>959</b>	<b>959</b>

<b>Associated Student Body (40)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Beginning Balance	34,411	34,411	34,411	34,411
Revenues	13,500	13,500	13,500	13,500
Expenditures	13,500	13,500	13,500	13,500
Ending Balance	<b>34,411</b>	<b>34,411</b>	<b>34,411</b>	<b>34,411</b>

<b>Transportation Vehicle Fund (90)</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Beginning Balance	56,165	1,694	86,694	1,694
Revenues	84,529	85,000	85,000	85,000
Expenditures	139,000	-	170,000	-
Ending Balance	<b>1,694</b>	<b>86,694</b>	<b>1,694</b>	<b>86,694</b>

\* = Financial projections based on assumptions shared with Board



# Federal Funding...What We Know

- ▶ REDUCTIONS IN FEDERAL FUNDING ARE ANTICIPATED FOR 2026/27
- ▶ FUNDING AT RISK IS PREDOMINATELY FOR PROFESSIONAL DEVELOPMENT/TRAINING (TITLE II), ENGLISH LANGUAGE LEARNERS (TITLE III) & IMPROVING STUDENT LEARNING (TITLE IV)
- ▶ TITLE I IS NOT CURRENTLY ANTICIPATED TO BE AFFECTED
- ▶ WITH RECENT SUPREME COURT RULING, ELIMINATION OF THE DEPT OF EDUCATION SEEMS LIKELY
- ▶ UNFUNDED MANDATES:
  - ▶ Funding - eliminated
  - ▶ Requirements - remain



# Summary



Elevated Implicit Price Deflator (IPD) since COVID has put pressure on fund balance in that not all staff are funded, yet the expectation is that all will receive a corresponding annual increase in pay



District will need to take steps to slow the rate of increase in expenditures



Reduction in administrative costs is key to long term sustainability. Annual review & realignment of staffing to available funding sources



Inflation will continue to put pressure on MSOC budgets



New sales tax on services - the impact of this is still unclear



Klickitat School District No.402

BUDGET AND EXCESS LEVY SUMMARY

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<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	3,172,679	13,500	0	25,000	84,529
Total Appropriation (Expenditures)	3,475,877	13,500	0	25,000	139,000
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	-303,197	0	0	0	-54,471
Beginning Total Fund Balance	1,300,250	34,411	0	959	56,165
Ending Total Fund Balance	997,052	34,411	0	959	1,694

**SECTION B: EXCESS LEVIES FOR 2026 COLLECTION**

Excess levies approved by voters for 2026 collection	116,000	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	116,000	XXXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Klickitat School District No.402

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	85.85		80.00		77.00	
FTE Certificated Employees	10.995		11.006		12.000	
FTE Classified Employees	7.719		8.200		6.826	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	2,995,912		3,226,021		3,172,679	
Total Expenditures	3,067,112		3,680,529		3,475,877	
Total Beginning Fund Balance	1,563,608		1,549,352		1,300,250	
Total Ending Fund Balance	1,492,408		1,094,844		997,052	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	1,605,441	52.34	1,680,896	45.67	1,767,520	50.85
Federal Special Purpose Funding	0	0.00	0	0.00	0	0.00
Special Education Instruction	130,111	4.24	170,051	4.62	120,579	3.47
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	91,108	2.97	425,554	11.56	375,244	10.80
Other Instructional Programs	39,928	1.30	2,577	0.07	2,514	0.07
Community Services	40,215	1.31	44,004	1.20	31,649	0.91
Support Services	1,160,310	37.83	1,357,447	36.88	1,178,371	33.90
Total - Program Groups	3,067,112	100.00	3,680,529	100.00	3,475,877	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	1,421,196	46.34	1,928,001	52.38	1,921,871	55.29
Teaching Support	176,985	5.77	224,274	6.09	197,780	5.69
Other Supportive Activities	846,123	27.59	793,304	21.55	724,054	20.83
Building Administration	250,785	8.18	269,612	7.33	289,015	8.31
Central Administration	354,139	11.55	465,338	12.64	343,157	9.87
Total - Activity Groups	3,067,112	100.00	3,680,529	100.00	3,475,877	100.00

Klickitat School District No.402

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	1,012,085	33.00	1,119,931	30.43	1,188,740	34.20
Classified Salaries	464,973	15.16	481,015	13.07	383,590	11.04
Employee Benefits and Payroll Taxes	558,227	18.20	614,819	16.70	594,998	17.12
Supplies, Instructional Resources and Noncapitalized Items	161,559	5.27	518,350	14.08	494,133	14.22
Purchased Services	857,764	27.97	878,764	23.88	786,016	22.61
Travel	12,504	0.41	47,650	1.29	18,400	0.53
Capital Outlay	0	0.00	20,000	0.54	10,000	0.29
Total - Objects	3,067,112	100.00	3,680,529	100.00	3,475,877	100.00

Klickitat School District No.402

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	8.10	0.00	6.00
2. Grade 1	8.00	7.00	0.00
3. Grade 2	6.00	8.00	6.00
4. Grade 3	5.40	6.00	8.00
5. Grade 4	7.20	5.00	7.00
6. Grade 5	8.70	8.00	5.00
7. Grade 6	5.00	9.00	9.00
8. Grade 7	9.60	5.00	7.00
9. Grade 8	1.20	9.00	5.00
10. Grade 9	6.90	1.00	8.00
11. Grade 10	9.80	7.00	1.00
12. Grade 11 (excluding Running Start)	4.41	10.00	7.00
13. Grade 12 (excluding Running Start)	4.58	5.00	8.00
<b>14. SUBTOTAL</b>	<b>84.89</b>	<b>80.00</b>	<b>77.00</b>
15. Running Start	0.96	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
<b>18. TOTAL K-12</b>	<b>85.85</b>	<b>80.00</b>	<b>77.00</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	11.00	11.01	12.000
2. General Fund FTE Classified Employees /4	7.72	8.20	6.826

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.

Klickitat School District No.402

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	114,696	115,891	111,800
2000   Local Nontax Support	105,559	54,550	65,650
3000   State, General Purpose	2,234,602	2,255,441	2,286,727
4000   State, Special Purpose	387,148	361,225	281,588
5000   Federal, General Purpose	693	300,000	300,000
6000   Federal, Special Purpose	129,804	137,914	124,914
7000   Revenues from Other School Districts	14,498	0	0
8000   Revenues from Other Entities	8,913	1,000	2,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,995,912</b>	<b>3,226,021</b>	<b>3,172,679</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	1,605,441	1,680,896	1,767,520
10   Federal Special Purpose Funding	0	0	0
20   Special Education Instruction	130,111	170,051	120,579
30   Vocational Education Instruction	0	0	0
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	91,108	425,554	375,244
70   Other Instructional Programs	39,928	2,577	2,514
80   Community Services	40,215	44,004	31,649
90   Support Services	1,160,310	1,357,447	1,178,371
<b>B. TOTAL EXPENDITURES</b>	<b>3,067,112</b>	<b>3,680,529</b>	<b>3,475,877</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</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>-71,200</b>	<b>-454,507</b>	<b>-303,197</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	31,079	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	11,756	0	0

Klickitat School District No.402

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	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	707,533	0	0
G.L.890 Unassigned Fund Balance	802,608	1,549,352	1,300,250
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,563,608</b>	<b>1,549,352</b>	<b>1,300,250</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	33,506	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	11,756	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.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	719,802	0	0
G.L.890 Unassigned Fund Balance	727,343	1,094,844	997,052

Klickitat School District No.402

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	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>1,492,408</b>	<b>1,094,844</b>	<b>997,052</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.

Klickitat School District No.402

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	106,895	108,503	103,935
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	7,801	7,387	7,865
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>114,696</b>	<b>115,891</b>	<b>111,800</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	492	1,000	1,000
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	900	0	0
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	25,882	24,100	25,200
2300   Investment Earnings	67,990	20,000	30,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	4,000	4,000	4,000
2600   Fines and Damages	15	100	100
2700   Rentals and Leases	1,055	350	350
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	5,224	5,000	5,000
2998   Local School Food Services-non NSLP	0	0	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>105,559</b>	<b>54,550</b>	<b>65,650</b>

Klickitat School District No.402

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	2,136,742	2,167,682	2,221,122
3121   Special Education--General Apportionment	15,520	18,341	13,116
3300   Local Effort Assistance	82,341	69,418	52,489
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>2,234,602</b>	<b>2,255,441</b>	<b>2,286,727</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4109   Transition To Kindergarten	0	0	0
4121   Special Education	114,592	151,710	107,463
4122   Special Ed-Infants and Toddlers-State	0	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	31,710	61,519	28,802
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	1,680	0	0
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	0	0	0
4174   Highly Capable	0	2,577	2,514
4188   Childcare	0	0	0
4198   School Food Services	8,713	2,610	0
4199   Transportation--Operations	187,902	142,809	142,809
4300   Other State Agencies, Unassigned	42,550	0	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	0	0	0
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>387,148</b>	<b>361,225</b>	<b>281,588</b>

Klickitat School District No.402

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	300,000	300,000
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	693	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>693</b>	<b>300,000</b>	<b>300,000</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	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
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	0	0	0
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	0	0	0
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	35,823	33,703	33,703
6152   School Improve, Fed Other Title Grants under ESEA, Fed	12,779	13,006	13,006
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)	0	0	0
6167   Indian Education JOM	0	0	0

Klickitat School District No.402

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	1,740	1,740
6198   School Food Services	64,804	66,465	66,465
6199   Transportation--Operations	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
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	8,101	13,000	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

Klickitat School District No.402

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	0	0	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	3,000	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	5,296	10,000	10,000

Klickitat School District No.402

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>129,804</b>	<b>137,914</b>	<b>124,914</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	14,498	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>14,498</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	0	0	0
8500   Nonfederal, ESD	8,913	1,000	2,000
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>8,913</b>	<b>1,000</b>	<b>2,000</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>

Klickitat School District No.402

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	2,995,912	3,226,021	3,172,679

Klickitat School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	1,605,441	1,680,896	1,767,520
02   Alternative Learning Experience	0	0	0
03   Basic Education - Dropout Reengagement	0	0	0
09   Transition to Kindergarten	0	0	0
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>1,605,441</b>	<b>1,680,896</b>	<b>1,767,520</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	0	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>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	130,111	170,051	120,579
22   Special Education, Infants and Toddlers, State	0	0	0
23   Special Education, ARP, IDEA, Federal	0	0	0
24   Special Education, Supplemental, Federal	0	0	0
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>130,111</b>	<b>170,051</b>	<b>120,579</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	0	0	0
34   Middle School Career and Technical Education, State	0	0	0
38   Vocational, Federal	0	0	0
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0

Klickitat School District No.402

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	32,410	32,416	33,703
52   Other Title Grants under ESEA-Federal	25,307	25,300	13,006
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	31,710	67,838	28,535
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	1,680	0	0
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	0	0	0
65   Transitional Bilingual, State	0	0	0
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	0	300,000	300,000
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>91,108</b>	<b>425,554</b>	<b>375,244</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	0	0	0
74   Highly Capable	0	2,577	2,514
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	39,928	0	0
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>39,928</b>	<b>2,577</b>	<b>2,514</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Early Learning Programs	0	0	0

Klickitat School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89   Other Community Services	40,215	44,004	31,649
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>40,215</b>	<b>44,004</b>	<b>31,649</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	840,844	1,053,762	852,762
98   School Food Services	138,697	154,717	176,641
99   Pupil Transportation	188,274	148,968	148,968
<b>90   TOTAL SUPPORT SERVICES</b>	<b>1,167,815</b>	<b>1,357,447</b>	<b>1,178,371</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>3,074,617</b>	<b>3,680,529</b>	<b>3,475,877</b>

**Klickitat School District No.402**  
**PROGRAM SUMMARY BY OBJECT OF EXPENDITURE**

<b>Program</b>	<b>Total Object</b>	<b>(0) Debit Transfer</b>	<b>(1) Credit Transfer</b>	<b>(2) Cert. Salaries</b>	<b>(3) Class. Salaries</b>	<b>(4) Employee Benefits</b>	<b>(5) Supplies / Materials</b>	<b>(7) Purchased Services</b>	<b>(8) Travel</b>	<b>(9) Capital Outlay</b>
01   Basic Education	1,767,520	0		1,011,385	189,310	413,893	68,075	75,957	8,900	0
02   ALE	0	0		0	0	0	0	0	0	0
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>1,767,520</b>	<b>0</b>		<b>1,011,385</b>	<b>189,310</b>	<b>413,893</b>	<b>68,075</b>	<b>75,957</b>	<b>8,900</b>	<b>0</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	120,579	0		0	0	0	0	120,579	0	0
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	0	0		0	0	0	0	0	0	0

Klickitat School District No.402

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>120,579</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,579</b>	<b>0</b>	<b>0</b>
31   Voc, Basic, St	0	0		0	0	0	0	0	0	0
34   MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38   Voc, Fed	0	0		0	0	0	0	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
<b>TOTAL VOCATIONAL EDUCATION 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>
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	33,703	0		0	0	0	0	33,703	0	0
52   Other Title Grants under ESEA-Federal	13,006	0	0	0	0	0	0	13,006	0	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	28,535	0		20,984	0	6,643	908	0	0	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Klickitat School District No.402

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	0	0		0	0	0	0	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	0	0		0	0	0	0	0	0	0
65   Tran Biling, St	0	0		0	0	0	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	300,000	0		0	0	0	300,000	0	0	0
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>375,244</b>	<b>0</b>	<b>0</b>	<b>20,984</b>	<b>0</b>	<b>6,643</b>	<b>300,908</b>	<b>46,709</b>	<b>0</b>	<b>0</b>
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	0	0		0	0	0	0	0	0	0
74   Highly Capable	2,514	0		0	0	0	0	2,514	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
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,514</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,514</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

Klickitat School District No.402

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	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	31,649	0	0	0	2,388	2,261	3,250	23,750	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>31,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,388</b>	<b>2,261</b>	<b>3,250</b>	<b>23,750</b>	<b>0</b>	<b>0</b>
97   Distwide Suppt	852,762	0	0	156,371	136,574	128,528	63,150	350,639	7,500	10,000
98   Schl Food Serv	176,641	0	0	0	55,318	43,673	58,750	16,900	2,000	0
99   Pupil Transp	148,968	0	0	0	0	0	0	148,968	0	0
<b>TOTAL SUPPORT SERVICES</b>	<b>1,178,371</b>	<b>0</b>	<b>0</b>	<b>156,371</b>	<b>191,892</b>	<b>172,201</b>	<b>121,900</b>	<b>516,507</b>	<b>9,500</b>	<b>10,000</b>
<b>OBJECT TOTALS</b>	<b>3,475,877</b>	<b>0</b>	<b>0</b>	<b>1,188,740</b>	<b>383,590</b>	<b>594,998</b>	<b>494,133</b>	<b>786,016</b>	<b>18,400</b>	<b>10,000</b>

Klickitat School District No.402

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	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	1,012,085	33.00	1,119,931	30.43	1,188,740	34.20
(3) Classified Salaries	464,973	15.16	481,015	13.07	383,590	11.04
(4) Employee Benefits and Payroll Taxes	558,227	18.20	614,819	16.70	594,998	17.12
(5) Supplies and Materials	161,559	5.27	518,350	14.08	494,133	14.22
(7) Purchased Services	857,764	27.97	878,764	23.88	786,016	22.61
(8) Travel	12,504	0.41	47,650	1.29	18,400	0.53
(9) Capital Outlay	0	0.00	20,000	0.54	10,000	0.29
<b>TOTAL EXPENDITURES</b>	<b>3,067,112</b>	<b>100.00</b>	<b>3,680,529</b>	<b>100.00</b>	<b>3,475,877</b>	<b>100.00</b>

Klickitat School District No.402

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	1,198,263	39.07	1,505,959	40.92	1,593,119	45.83
28   Extracur	72,588	2.37	88,251	2.40	44,496	1.28
29   Pmt to SD	150,345	4.90	333,791	9.07	284,256	8.18
<b>TOTAL TEACHING ACTIVITIES</b>	<b>1,421,196</b>	<b>46.34</b>	<b>1,928,001</b>	<b>52.38</b>	<b>1,921,871</b>	<b>55.29</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	871	0.03	1,900	0.05	1,900	0.05
24   Guid/Coun	125,688	4.10	140,501	3.82	175,683	5.05
25   Pupil M/S	38,406	1.25	44,998	1.22	500	0.01
26   Health	3,110	0.10	4,947	0.13	4,947	0.14
31   InstProDev	4,948	0.16	5,875	0.16	4,750	0.14
32   Inst Tech	3,963	0.13	13,000	0.35	10,000	0.29
33   Curriculum	0	0.00	0	0.00	0	0.00
34   Prof Lrng St	17,883	0.58	13,053	0.35	0	0.00
35   Pupil Safety	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>176,985</b>	<b>5.77</b>	<b>224,274</b>	<b>6.09</b>	<b>197,780</b>	<b>5.69</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	43,531	1.42	55,000	1.49	55,000	1.58
44   Operation	87,127	2.84	90,010	2.45	120,391	3.46
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	188,012	6.13	0	0.00	0	0.00
53   Maintnce	0	0.00	0	0.00	0	0.00
56   Insurance	0	0.00	6,159	0.17	6,159	0.18
58   Remote Learning Operations	0	0.00	0	0.00	0	0.00
59   Transfers	0	0.00	0	0.00	0	0.00
62   Grnd Mnt	79,122	2.58	85,398	2.32	78,184	2.25
63   Oper Bldg	108,641	3.54	120,177	3.27	83,891	2.41
64   Maintnce	98,645	3.22	153,444	4.17	110,717	3.19
65   Utilities	96,259	3.14	114,250	3.10	114,250	3.29
66   E-Rate	0	0.00	0	0.00	0	0.00
67   Bldg Secu	1,840	0.06	2,700	0.07	2,700	0.08
68   Insurance	25,774	0.84	34,484	0.94	34,484	0.99

Klickitat School District No.402

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	98,306	3.21	88,628	2.41	88,628	2.55
73   Printing	0	0.00	0	0.00	0	0.00
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	11,361	0.37	38,054	1.03	24,650	0.71
83   Interest	0	0.00	0	0.00	0	0.00
84   Principal	7,505	0.24	5,000	0.14	5,000	0.14
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	0	0.00	0	0.00	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>846,123</b>	<b>27.59</b>	<b>793,304</b>	<b>21.55</b>	<b>724,054</b>	<b>20.83</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	250,785	8.18	269,612	7.33	289,015	8.31
<b>TOTAL UNIT ADMINISTRATION</b>	<b>250,785</b>	<b>8.18</b>	<b>269,612</b>	<b>7.33</b>	<b>289,015</b>	<b>8.31</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	8,949	0.29	19,150	0.52	13,900	0.40
12   Supt Off	170,758	5.57	212,356	5.77	185,846	5.35
13   Busns Off	104,402	3.40	108,531	2.95	115,151	3.31
14   HR	2,997	0.10	48,500	1.32	57	0.00
15   Pblc Rltn	1,940	0.06	1,940	0.05	1,940	0.06
21   Supv Inst	0	0.00	0	0.00	0	0.00
41   Supervisn	8,038	0.26	9,957	0.27	1,500	0.04
51   Supervisn	0	0.00	0	0.00	0	0.00
61   Supv Bldg	57,055	1.86	64,904	1.76	24,763	0.71
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>354,139</b>	<b>11.55</b>	<b>465,338</b>	<b>12.64</b>	<b>343,157</b>	<b>9.87</b>
<b>TOTAL EXPENDITURES</b>	<b>3,067,112</b>	<b>100.00</b>	<b>3,680,529</b>	<b>100.00</b>	<b>3,475,877</b>	<b>100.00</b>

Klickitat School District No.402

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	9.200	76.67	2.066	30.27
28   Extracurricular	0.000	0.00	0.000	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>9.200</b>	<b>76.67</b>	<b>2.066</b>	<b>30.27</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	0.000	0.00	0.000	0.00
24   Guidance and Counseling	0.800	6.67	0.000	0.00
25   Pupil Management and Safety	0.000	0.00	0.000	0.00
26   Health/Related Services	0.000	0.00	0.000	0.00
31   InstProDev	0.000	0.00	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.000	0.00
33   Curriculum	0.000	0.00	0.000	0.00
34   Professional Learning - State	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>0.800</b>	<b>6.67</b>	<b>0.000</b>	<b>0.00</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	1.113	16.31
52   Operations	XXXXX	XXXXX	0.000	0.00
53   Maintenance	XXXXX	XXXXX	0.000	0.00
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	0.000	0.00	0.600	8.79
63   Operation of Buildings	0.000	0.00	0.785	11.50
64   Maintenance	0.000	0.00	0.350	5.13
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	0.000	0.00	0.000	0.00
72   Information Systems	0.000	0.00	0.000	0.00
73   Printing	0.000	0.00	0.000	0.00
74   Warehousing and Distribution	0.000	0.00	0.000	0.00
75   Motor Pool	0.000	0.00	0.000	0.00
91   Public Activities	0.000	0.00	0.000	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>2.848</b>	<b>41.72</b>

Klickitat School District No.402

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	1.000	8.33	1.228	17.99
<b>TOTAL UNIT ADMINISTRATION</b>	<b>1.000</b>	<b>8.33</b>	<b>1.228</b>	<b>17.99</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	0.875	7.29	0.000	0.00
13   Business Office	0.000	0.00	0.684	10.02
14   Human Resources	0.000	0.00	0.000	0.00
15   Public Relations	0.000	0.00	0.000	0.00
21   Supervision - Instruction	0.000	0.00	0.000	0.00
41   Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51   Supervision - Transportation	0.000	0.00	0.000	0.00
61   Supervision - Building	0.125	1.04	0.000	0.00
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>1.000</b>	<b>8.33</b>	<b>0.684</b>	<b>10.02</b>
<b>TOTAL FTE STAFF</b>	<b>12.000</b>	<b>100.00</b>	<b>6.826</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.

Klickitat School District No.402
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, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory & Prepaid Items, Uninsured Risks, Other Purposes, Assigned to Fund Purposes).

**Klickitat School District No.402**  
**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>33,554</b>	<b>24,360</b>	<b>34,411</b>

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

Klickitat School District No.402
SUMMARY OF DEBT SERVICE 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, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Klickitat School District No.402

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	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Klickitat School District No.402

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	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
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	0	0	0
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>0</b>	<b>0</b>	<b>0</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

Klickitat School District No.402

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	0	0
9000   TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0

Klickitat School District No.402
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.

Klickitat School District No.402
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 G.L.863-890, F. TOTAL BEGINNING FUND BALANCE, G. G.L.898 Accounting Changes and Error Corrections, ENDING FUND BALANCE, and H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/.

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

**Klickitat School District No.402****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.

Klickitat School District No.402

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	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
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	46	0	0
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>46</b>	<b>0</b>	<b>0</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	13,225	500,000	25,000
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>13,225</b>	<b>500,000</b>	<b>25,000</b>
<b>FEDERAL, GENERAL PURPOSE</b>			

Klickitat School District No.402

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>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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

Klickitat School District No.402

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>13,272</b>	<b>500,000</b>	<b>25,000</b>

Klickitat School District No.402
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2023-2024, (2) Budget 2024-2025, (3) Budget 2025-2026. Rows include categories like Local Property Tax, Investment Earnings, and various grants.

Klickitat School District No.402

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>48,315</b>	<b>44,433</b>	<b>84,529</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>48,315</b>	<b>44,433</b>	<b>84,529</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases	175,115	0	139,000
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>175,115</b>	<b>0</b>	<b>139,000</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>-126,800</b>	<b>44,433</b>	<b>-54,471</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	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.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	181,841	50,314	56,165
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>181,841</b>	<b>50,314</b>	<b>56,165</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	0	0	0

Klickitat School District No.402

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	55,041	94,747	1,694
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>55,041</b>	<b>94,747</b>	<b>1,694</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.

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**ENROLLMENT AND STAFF COUNTS**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>				
1. Kindergarten /2	6.00	7.00	7.00	7.00
2. Grade 1	0.00	6.00	7.00	7.00
3. Grade 2	6.00	0.00	6.00	7.00
4. Grade 3	8.00	6.00	0.00	6.00
5. Grade 4	7.00	8.00	6.00	0.00
6. Grade 5	5.00	7.00	8.00	6.00
7. Grade 6	9.00	5.00	7.00	8.00
8. Grade 7	7.00	9.00	5.00	7.00
9. Grade 8	5.00	7.00	9.00	5.00
10. Grade 9	8.00	5.00	7.00	9.00
11. Grade 10	1.00	8.00	5.00	7.00
12. Grade 11 (excluding Running Start)	7.00	1.00	8.00	5.00
13. Grade 12 (excluding Running Start)	8.00	7.00	1.00	8.00
14. SUBTOTAL	77.00	76.00	76.00	82.00
15. Running Start	0.00	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	77.00	76.00	76.00	82.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>				
1. General Fund FTE Certificated Employees /4	12.000	9.000	9.000	9.000
2. General Fund FTE Classified Employees /4	6.826	6.009	6.009	6.009

Klickitat School District No.402

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1000   Local Taxes	111,800	111,800	111,800	111,800
2000   Local Nontax Support	65,650	66,963	68,302	69,668
3000   State, General Purpose	2,286,727	2,332,462	2,379,111	2,426,693
4000   State, Special Purpose	281,588	287,220	292,964	298,823
5000   Federal, General Purpose	300,000	300,000	300,000	300,000
6000   Federal, Special Purpose	124,914	87,440	89,189	90,972
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	2,000	2,000	2,000	2,000
9000   Other Financing Sources	0	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,172,679</b>	<b>3,187,885</b>	<b>3,243,366</b>	<b>3,299,956</b>
<b>EXPENDITURES</b>				
00   Regular Instruction	1,767,520	1,802,870	1,838,928	1,875,706
10   Federal Special Purpose Funding	0	0	0	0
20   Special Education Instruction	120,579	122,991	125,450	127,959
30   Vocational Education Instruction	0	0	0	0
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	375,244	300,195	306,199	312,323
70   Other Instructional Programs	2,514	2,564	2,616	2,668
80   Community Services	31,649	32,282	32,928	33,586
90   Support Services	1,178,371	1,038,738	1,059,513	1,080,703
<b>B. TOTAL EXPENDITURES</b>	<b>3,475,877</b>	<b>3,299,640</b>	<b>3,365,634</b>	<b>3,432,945</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</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>-303,197</b>	<b>-111,755</b>	<b>-122,268</b>	<b>-132,989</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

Klickitat School District No.402

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	1,300,250	997,052	885,297	763,029
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,300,250</b>	<b>997,052</b>	<b>885,297</b>	<b>763,029</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	997,052	885,297	763,029	630,040
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	997,052	885,297	763,029	630,040

**\*\* Beginning Fund Balance does not match prior year Ending Fund Balance**

**EXPENDITURES EXCEED REVENUES IN 2025-2026 and 2026-2027 and 2027-2028 and 2028-2029**

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

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

Klickitat School District No.402

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**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
<b>REVENUES</b>				
100   General Student Body	7,500	7,500	7,500	7,500
200   Athletics	1,000	1,000	1,000	1,000
300   Classes	2,500	2,500	2,500	2,500
400   Clubs	2,500	2,500	2,500	2,500
600   Private Moneys	0	0	0	0
<b>A. TOTAL REVENUES</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>EXPENDITURES</b>				
100   General Student Body	7,500	7,500	7,500	7,500
200   Athletics	1,000	1,000	1,000	1,000
300   Classes	2,500	2,500	2,500	2,500
400   Clubs	2,500	2,500	2,500	2,500
600   Private Moneys	0	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	34,411	34,411	34,411	34,411
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>34,411</b>	<b>34,411</b>	<b>34,411</b>	<b>34,411</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	34,411	34,411	34,411	34,411
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	34,411	34,411	34,411	34,411

Klickitat School District No.402

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**SUMMARY OF DEBT SERVICE FUND BUDGET**

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	0	0	0	0
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0
EXPENDITURES				
Matured Bond Expenditures	0	0	0	0
Interest on Bonds	0	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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**SUMMARY OF DEBT SERVICE FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0	0

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.

Klickitat School District No.402

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	0	0	0	0
3000   State, General Purpose	0	0	0	0
4000   State, Special Purpose	25,000	0	0	0
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	0	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>				
10   Sites	0	0	0	0
20   Buildings	25,000	0	0	0
30   Equipment	0	0	0	0
40   Energy	0	0	0	0
50   Sales and Lease Expenditures	0	0	0	0
60   Bond Issuance Expenditures	0	0	0	0
90   Debt Expenditures	0	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	959	959	959	959
G.L.890 Unassigned Fund Balance	0	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>959</b>	<b>959</b>	<b>959</b>	<b>959</b>
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	25,000	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	959	959	959
G.L.890 Unassigned Fund Balance	-24,041	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	959	959	959	959

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.

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
REVENUES AND OTHER FINANCING SOURCES				
1100   Local Property Tax	0	0	0	0
1300   Sale of Tax Title Property	0	0	0	0
1400   Local in lieu of Taxes	0	0	0	0
1500   Timber Excise Tax	0	0	0	0
1600   County-Administered Forests	0	0	0	0
1900   Other Local Taxes	0	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300   Investment Earnings	1,000	1,000	1,000	1,000
2500   Gifts and Donations	0	0	0	0
2600   Fines and Damages	0	0	0	0
2700   Rentals and Leases	0	0	0	0
2800   Insurance Recoveries	0	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0	0
3600   State Forests	0	0	0	0
4100   Special Purpose-Unassigned	0	0	0	0
4300   Other State Agencies-Unassigned	0	0	0	0
4499   Transportation Reimbursement Depreciation	83,529	84,000	84,000	84,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0	0
5400   Federal in lieu of Taxes	0	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0	0
5700   Qualified Energy Investment Tax Credits	0	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0	0
6200   Direct Special Purpose Grants	0	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100   Governmental Entities	0	0	0	0
8500   NonFederal ESD	0	0	0	0
9100   Sale of Bonds	0	0	0	0

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
9300   Sale of Equipment	0	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0	0
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	84,529	85,000	85,000	85,000
EXPENDITURES				
33 Transportation Equipment Purchases	139,000	0	170,000	0
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	139,000	0	170,000	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-54,471	85,000	-85,000	85,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	56,165	1,694	86,694	1,694
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	56,165	1,694	86,694	1,694
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2025-2026 Current</b>	<b>2026-2027 Forecast</b>	<b>2027-2028 Forecast</b>	<b>2028-2029 Forecast</b>
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,694	86,694	1,694	86,694
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,694	86,694	1,694	86,694

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.