Odessa School District No.105

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	5,570,823	200,100	0	463,702	437,704
Total Appropriation (Expenditures)	5,690,701	206,600	0	690,952	645,044
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	-119,878	-6,500	0	-227,250	-207,340
Beginning Total Fund Balance	947,236	82,673	0	242,469	212,840
Ending Total Fund Balance	827,358	76,173	0	15,219	5,500
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	625,000	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	625,000	XXXXX	0	125,000	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.

Odessa School District No.105

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
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	212.21		208.16		197.39	
FTE Certificated Employees	19.882		21.921		22.001	
FTE Classified Employees	16.789		17.463		15.644	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	5,081,259		5,290,798		5,570,823	
Total Expenditures	5,142,928		5,490,250		5,690,701	
Total Beginning Fund Balance	1,140,806		1,027,440		947,236	
Total Ending Fund Balance	1,079,137		827,988		827,358	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	2,491,107	48.44	2,664,184	48.53	2,587,696	45.47
Federal Special Purpose Funding	32,305	0.63	0	0.00	0	0.00
Special Education Instruction	447,522	8.70	537,197	9.78	624,393	10.97
Vocational Instruction	275,434	5.36	307,848	5.61	502,416	8.83
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	198,895	3.87	261,223	4.76	275,755	4.85
Other Instructional Programs	6,349	0.12	6,723	0.12	6,724	0.12
Community Services	49,863	0.97	1,547	0.03	1,548	0.03
Support Services	1,641,453	31.92	1,711,528	31.17	1,692,169	29.74
Total - Program Groups	5,142,928	100.00	5,490,250	100.00	5,690,701	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	2,799,181	54.43	3,043,200	55.43	3,112,298	54.69
Teaching Support	385,159	7.49	451,664	8.23	536,555	9.43
Other Supportive Activities	1,201,527	23.36	1,266,105	23.06	1,283,090	22.55
Building Administration	275,500	5.36	276,608	5.04	287,298	5.05
Central Administration	449,656	8.74	452,673	8.25	471,460	8.28
Total - Activity Groups	5,142,928	100.00	5,490,250	100.00	5,690,701	100.00

Odessa School District No.105

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
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	1,817,312	35.34	1,959,621	35.69	1,922,041	33.78
Classified Salaries	957,827	18.62	976,896	17.79	913,182	16.05
Employee Benefits and Payroll Taxes	1,143,412	22.23	1,237,036	22.53	1,196,826	21.03
Supplies, Instructional Resources and Noncapitalized Items	441,081	8.58	534,617	9.74	760,762	13.37
Purchased Services	683,877	13.30	755,630	13.76	873,190	15.34
Travel	17,720	0.34	26,450	0.48	24,700	0.43
Capital Outlay	81,700	1.59	0	0.00	0	0.00
Total - Objects	5,142,928	100.00	5,490,250	100.00	5,690,701	100.00

Odessa School District No.105

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	10.80	14.00	9.00
2. Grade 1	16.20	11.00	12.00
3. Grade 2	18.30	17.00	14.00
4. Grade 3	11.00	19.00	19.00
5. Grade 4	20.90	11.00	18.00
6. Grade 5	15.50	21.00	12.00
7. Grade 6	18.00	16.00	22.00
8. Grade 7	13.20	18.00	13.00
9. Grade 8	21.43	14.00	16.00
10. Grade 9	16.70	20.64	13.00
11. Grade 10	17.00	17.00	17.16
12. Grade 11 (excluding Running Start)	13.49	16.03	15.48
13. Grade 12 (excluding Running Start)	16.04	9.68	12.56
14. SUBTOTAL	**208.56**	**204.35**	**193.20**
15. Running Start	3.65	3.81	4.19
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	**212.21**	**208.16**	**197.39**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	19.88	21.92	22.001
2. General Fund FTE Classified Employees /4	16.79	17.46	15.644

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.

Odessa School District No.105

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	578,129	618,097	623,750
2000 | Local Nontax Support	227,297	192,640	94,140
3000 | State, General Purpose	3,043,460	3,115,049	3,095,875
4000 | State, Special Purpose	862,325	1,062,262	1,484,042
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	346,107	284,984	255,016
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	17,418	17,766	18,000
9000 | Other Financing Sources	6,524	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**5,081,259**	**5,290,798**	**5,570,823**
EXPENDITURES			
00 | Regular Instruction	2,491,107	2,664,184	2,587,696
10 | Federal Special Purpose Funding	32,305	0	0
20 | Special Education Instruction	447,522	537,197	624,393
30 | Vocational Education Instruction	275,434	307,848	502,416
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	198,895	261,223	275,755
70 | Other Instructional Programs	6,349	6,723	6,724
80 | Community Services	49,863	1,547	1,548
90 | Support Services	1,641,453	1,711,528	1,692,169
B. TOTAL EXPENDITURES	**5,142,928**	**5,490,250**	**5,690,701**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-61,669**	**-199,451**	**-119,878**
BEGINNING FUND BALANCE			
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	0	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	0	0	0

Odessa School District No.105

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	1,508	1,508	3,176
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	65,438	30,000	50,000
G.L.890	Unassigned Fund Balance	1,073,860	995,932	894,060
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**1,140,806**	**1,027,440**	**947,236**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
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	0	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	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	3,176	1,508	3,176
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	33,499	30,000	50,000
G.L.890	Unassigned Fund Balance	1,042,463	796,480	774,182

Odessa School District No.105

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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**1,079,137**	**827,988**	**827,358**

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

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	578,129	618,097	623,750
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**578,129**	**618,097**	**623,750**
LOCAL SUPPORT NONTAX				
2100	Tuitions and Fees, Unassigned	491	1,600	1,600
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	12,388	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	422	1,000	1,000
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	25,795	30,000	30,000
2300	Investment Earnings	46,247	40,000	40,000
2400	Interfund Loan Interest Earnings	0	0	0
2450	Other Interest Earnings	0	0	0
2500	Gifts and Donations	138,132	116,140	16,140
2600	Fines and Damages	385	200	200
2700	Rentals and Leases	1,865	1,700	2,700
2800	Judgement and Settlements	0	0	0
2900	Local Support Nontax, Unassigned	1,573	2,000	2,500
2998	Local School Food Services-non NSLP	0	0	0
2000	**TOTAL LOCAL SUPPORT NONTAX**	**227,297**	**192,640**	**94,140**

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE				
3100	Apportionment	2,977,455	3,041,649	3,012,594
3121	Special Education--General Apportionment	66,004	73,400	83,281
3300	Local Effort Assistance	0	0	0
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**3,043,460**	**3,115,049**	**3,095,875**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	6,060	0	0
4109	Transition To Kindergarten	0	110,084	87,763
4121	Special Education	363,317	407,950	484,812
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	79,024	151,613	156,470
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	10,173	2,800	3,000
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	0	0	0
4174	Highly Capable	6,640	6,723	6,515
4188	Childcare	0	0	0
4198	School Food Services	14,019	0	46,602
4199	Transportation--Operations	383,092	383,092	393,380
4300	Other State Agencies, Unassigned	0	0	300,000
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	5,500
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
4000	**TOTAL STATE, SPECIAL PURPOSE**	**862,325**	**1,062,262**	**1,484,042**

Odessa School District No.105

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5329	Impact Aid, Special Education Funding	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE				
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	32,305	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	57,425	55,878	55,878
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	67,715	60,473	65,246
6152	School Improve, Fed Other Title Grants under ESEA, Fed	18,982	18,007	20,000
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

Odessa School District No.105

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	130,663	117,000	71,462
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	23,002	16,626	22,430
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

Odessa School District No.105

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	3,209	17,000	20,000
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	0	0	0
6399	Transportation--Operations	0	0	0
6998	USDA Commodities	12,805	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
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**346,107**	**284,984**	**255,016**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7121 | Special Education	0	0	0
7122 | Special Education-Infants and Toddlers	0	0	0
7131 | Vocational Education	0	0	0
7145 | Skill Center	0	0	0
7189 | Other Community Services	0	0	0
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8188 | Childcare	0	0	0
8189 | Community Services	0	0	0
8198 | School Food Services	0	0	0
8199 | Transportation	0	0	0
8200 | Private Foundations	0	0	0
8500 | Nonfederal, ESD	17,418	17,766	18,000
8521 | Educational Service Districts-Special Education	0	0	0
8522 | Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**17,418**	**17,766**	**18,000**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	6,524	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
9000 TOTAL OTHER FINANCING SOURCES	**6,524**	**0**	**0**

Odessa School District No.105

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	**5,081,259**	**5,290,798**	**5,570,823**

Odessa School District No.105

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 | Basic Education	2,491,107	2,586,769	2,494,774
02 | Alternative Learning Experience	0	0	0
03 | Basic Education - Dropout Reengagement	0	0	0
09 | Transition to Kindergarten	0	77,415	92,922
00 | TOTAL REGULAR INSTRUCTION	**2,491,107**	**2,664,184**	**2,587,696**
FEDERAL SPECIAL PURPOSE FUNDING			
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	32,305	0	0
18 | Federal Special Purpose - Reserved G	0	0	0
19 | Federal Special Purpose - Cares Act – Other	0	0	0
10 | TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**32,305**	**0**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	390,097	481,319	569,733
22 | Special Education, Infants and Toddlers, State	0	0	0
23 | Special Education, ARP, IDEA, Federal	0	0	0
24 | Special Education, Supplemental, Federal	57,425	55,878	54,660
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**447,522**	**537,197**	**624,393**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	275,434	307,848	492,646
34 | Middle School Career and Technical Education, State	0	0	9,770
38 | Vocational, Federal	0	0	0
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**275,434**	**307,848**	**502,416**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	0	0	0

Odessa School District No.105

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
40	**TOTAL SKILL CENTER INSTRUCTION**	**0**	**0**	**0**
	COMPENSATORY EDUCATION INSTUCTION			
51	Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	67,715	65,583	67,747
52	Other Title Grants under ESEA-Federal	41,984	34,633	42,430
53	Migrant ESEA Migrant, Federal	0	0	0
54	Reading First, Federal	0	0	0
55	Learning Assistance Program (LAP), State	79,024	153,700	156,357
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	10,173	7,307	9,221
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	0	0
50 and 60	**TOTAL COMPENSATORY EDUCATION INSTRUCTION**	**198,895**	**261,223**	**275,755**
	OTHER INSTRUCTIONAL PROGRAMS			
71	Traffic Safety	0	0	0
73	Summer School	0	0	0
74	Highly Capable	6,349	6,723	6,724
76	Targeted Assistance	0	0	0
78	Youth Training Programs, Federal	0	0	0
79	Instructional Programs, Other	0	0	0
70	**TOTAL OTHER INSTRUCTIONAL PROGRAMS**	**6,349**	**6,723**	**6,724**
	COMMUNITY SERVICES			
81	Public Radio/Television	0	0	0
86	Community Schools	0	0	0
88	Early Learning Programs	49,863	1,547	1,548

Odessa School District No.105

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 | Other Community Services	0	0	0
80 | TOTAL COMMUNITY SERVICES	**49,863**	**1,547**	**1,548**
SUPPORT SERVICES			
97 | District-wide Support	1,075,162	1,068,229	1,080,478
98 | School Food Services	182,413	198,153	203,142
99 | Pupil Transportation	383,877	445,146	408,549
90 | TOTAL SUPPORT SERVICES	**1,641,453**	**1,711,528**	**1,692,169**
TOTAL PROGRAM EXPENDITURES	**5,142,928**	**5,490,250**	**5,690,701**

Odessa School District No.105

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	2,494,774	55,000		1,360,062	250,390	566,927	101,950	146,545	13,900	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	92,922	0		64,974	0	27,598	350	0	0	0
TOTAL REGULAR INSTRUCTION	**2,587,696**	**55,000**		**1,425,036**	**250,390**	**594,525**	**102,300**	**146,545**	**13,900**	**0**
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
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
21 | Sp Ed, Sup, St	569,733	0		99,433	134,983	141,827	46,200	146,290	1,000	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	54,660	0		43,048	0	11,612	0	0	0	0

Odessa School District No.105

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**624,393**	**0**		**142,481**	**134,983**	**153,439**	**46,200**	**146,290**	**1,000**	**0**
31 | Voc, Basic, St	492,646	0		122,538	0	49,808	307,800	5,150	7,350	0
34 | MidSchCar/Tec	9,770	0		6,501	0	3,269	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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**502,416**	**0**		**129,039**	**0**	**53,077**	**307,800**	**5,150**	**7,350**	**0**
45 | Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 | Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
51 | ESEA Disadvantaged, Federal	67,747	0		49,710	0	15,737	250	2,050	0	0
52 | Other Title Grants under ESEA-Federal	42,430	0	0	0	0	0	20,000	22,430	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	156,357	0		69,829	29,346	57,182	0	0	0	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Odessa School District No.105

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	9,221	0		5,500	0	721	3,000	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	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**275,755**	**0**	**0**	**125,039**	**29,346**	**73,640**	**23,250**	**24,480**	**0**	**0**
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	6,724	0		0	0	0	2,324	3,700	700	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**6,724**	**0**		**0**	**0**	**0**	**2,324**	**3,700**	**700**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0

Odessa School District No.105

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 | Early Learning Programs	1,548	0		0	0	0	1,548	0	0	0
89 | Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	**1,548**	**0**	**0**	**0**	**0**	**0**	**1,548**	**0**	**0**	**0**
97 | Distwide Suppt	1,080,478	0	0	100,446	266,593	156,324	69,840	487,025	250	0
98 | Schl Food Serv	203,142	0	0	0	56,561	42,581	92,500	11,000	500	0
99 | Pupil Transp	408,549	0	-55,000	0	175,309	123,240	115,000	49,000	1,000	0
TOTAL SUPPORT SERVICES	**1,692,169**	**0**	**-55,000**	**100,446**	**498,463**	**322,145**	**277,340**	**547,025**	**1,750**	**0**
OBJECT TOTALS	**5,690,701**	**55,000**	**-55,000**	**1,922,041**	**913,182**	**1,196,826**	**760,762**	**873,190**	**24,700**	**0**

Odessa School District No.105

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
OBJECT OF EXPENDITURE						
(0) Debit Transfers	64,000	XXXXX	40,000	XXXXX	55,000	XXXXX
(1) Credit Transfers	-64,000	XXXXX	-40,000	XXXXX	-55,000	XXXXX
(2) Certificated Salaries	1,817,312	35.34	1,959,621	35.69	1,922,041	33.78
(3) Classified Salaries	957,827	18.62	976,896	17.79	913,182	16.05
(4) Employee Benefits and Payroll Taxes	1,143,412	22.23	1,237,036	22.53	1,196,826	21.03
(5) Supplies and Materials	441,081	8.58	534,617	9.74	760,762	13.37
(7) Purchased Services	683,877	13.30	755,630	13.76	873,190	15.34
(8) Travel	17,720	0.34	26,450	0.48	24,700	0.43
(9) Capital Outlay	81,700	1.59	0	0.00	0	0.00
TOTAL EXPENDITURES	**5,142,928**	**100.00**	**5,490,250**	**100.00**	**5,690,701**	**100.00**

Odessa School District No.105

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
TEACHING ACTIVITIES						
27 | Teaching	2,586,507	50.29	2,840,903	51.74	2,868,557	50.41
28 | Extracur	212,674	4.14	202,297	3.68	243,741	4.28
29 | Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	**2,799,181**	**54.43**	**3,043,200**	**55.43**	**3,112,298**	**54.69**
TEACHING SUPPORT						
22 | Lrn Resrc	28,624	0.56	30,464	0.55	28,747	0.51
24 | Guid/Coun	111,768	2.17	120,551	2.20	125,994	2.21
25 | Pupil M/S	21,027	0.41	38,891	0.71	31,358	0.55
26 | Health	150,698	2.93	148,300	2.70	208,040	3.66
31 | InstProDev	20,107	0.39	10,950	0.20	18,200	0.32
32 | Inst Tech	35,530	0.69	42,961	0.78	39,970	0.70
33 | Curriculum	17,405	0.34	35,500	0.65	61,500	1.08
34 | Prof Lrng St	31,904	0.62	24,047	0.44	22,746	0.40
35 | Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	**385,159**	**7.49**	**451,664**	**8.23**	**536,555**	**9.43**
OTHER SUPPORT ACTIVITIES						
42 | Food	73,339	1.43	82,000	1.49	85,000	1.49
44 | Operation	109,075	2.12	116,153	2.12	118,142	2.08
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	254,394	4.95	293,156	5.34	272,994	4.80
53 | Maintnce	117,557	2.29	107,702	1.96	103,140	1.81
56 | Insurance	20,209	0.39	27,500	0.50	30,000	0.53
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-64,000	-1.24	-40,000	-0.73	-55,000	-0.97
62 | Grnd Mnt	85,462	1.66	52,261	0.95	52,986	0.93
63 | Oper Bldg	148,127	2.88	157,633	2.87	159,445	2.80
64 | Maintnce	76,113	1.48	90,868	1.66	96,720	1.70
65 | Utilities	184,445	3.59	160,500	2.92	182,000	3.20
66 | E-Rate	17,405	0.34	0	0.00	0	0.00
67 | Bldg Secu	4,700	0.09	5,000	0.09	5,000	0.09
68 | Insurance	105,994	2.06	145,000	2.64	160,000	2.81

Odessa School District No.105

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	34,644	0.67	53,432	0.97	57,763	1.02
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	51,469	1.00	14,900	0.27	14,900	0.26
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	0	0.00	0	0.00	0	0.00
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	**1,201,527**	**23.36**	**1,266,105**	**23.06**	**1,283,090**	**22.55**
UNIT ADMINISTRATION						
23 | Princ Off	275,500	5.36	276,608	5.04	287,298	5.05
TOTAL UNIT ADMINISTRATION	**275,500**	**5.36**	**276,608**	**5.04**	**287,298**	**5.05**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	18,932	0.37	28,550	0.52	37,550	0.66
12 | Supt Off	270,377	5.26	265,120	4.83	236,043	4.15
13 | Busns Off	90,482	1.76	89,215	1.62	72,071	1.27
14 | HR	1,250	0.02	1,250	0.02	1,250	0.02
15 | Pblc Rltn	2,848	0.06	4,250	0.08	4,250	0.07
21 | Supv Inst	10,050	0.20	7,500	0.14	62,881	1.10
41 | Supervisn	0	0.00	0	0.00	0	0.00
51 | Supervisn	55,718	1.08	56,788	1.03	57,415	1.01
61 | Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	**449,656**	**8.74**	**452,673**	**8.25**	**471,460**	**8.28**
TOTAL EXPENDITURES	**5,142,928**	**100.00**	**5,490,250**	**100.00**	**5,690,701**	**100.00**

Odessa School District No.105

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	18.797	85.44	3.973	25.40
28 | Extracuricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	**18.797**	**85.44**	**3.973**	**25.40**
TEACHING SUPPORT				
22 | Learning Resources	0.000	0.00	0.291	1.86
24 | Guidance and Counseling	0.989	4.50	0.000	0.00
25 | Pupil Management and Safety	0.000	0.00	0.415	2.65
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	0.215	0.98	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**0.000**	**0.00**
TOTAL TEACHING SUPPORT	**1.204**	**5.47**	**0.706**	**4.51**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	1.304	8.34
52 | Operations	XXXXX	XXXXX	1.863	11.91
53 | Maintenance	XXXXX	XXXXX	0.350	2.24
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	0.000	0.00	0.500	3.20
63 | Operation of Buildings	0.000	0.00	2.050	13.10
64 | Maintenance	0.000	0.00	0.600	3.84
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	0.268	1.71
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
TOTAL OTHER SUPPORT ACTIVITIES	**0.000**	**0.00**	**6.935**	**44.33**

Odessa School District No.105

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	1.000	4.55	1.711	10.94
TOTAL UNIT ADMINISTRATION	**1.000**	**4.55**	**1.711**	**10.94**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	0.700	3.18	1.319	8.43
13 | Business Office	0.000	0.00	0.500	3.20
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	0.300	1.36	0.000	0.00
41 | Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 | Supervision - Transportation	0.000	0.00	0.500	3.20
61 | Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	**1.000**	**4.55**	**2.319**	**14.82**
TOTAL FTE STAFF	**22.001**	**100.00**	**15.644**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Odessa School District No.105

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 | General Student Body	26,456	30,000	19,000
200 | Athletics	17,932	21,800	14,400
300 | Classes	7,472	3,300	3,500
400 | Clubs	100,126	145,650	147,200
600 | Private Moneys	6,580	21,000	16,000
A. TOTAL REVENUES	**158,565**	**221,750**	**200,100**
EXPENDITURES			
100 | General Student Body	23,986	25,000	28,000
200 | Athletics	25,765	28,050	32,300
300 | Classes	4,933	4,100	4,100
400 | Clubs	111,629	147,700	126,200
600 | Private Moneys	8,660	19,000	16,000
B. TOTAL EXPENDITURES	**174,973**	**223,850**	**206,600**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**-16,407**	**-2,100**	**-6,500**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	90,707	0	0
G.L.819 Restricted for Fund Purposes	0	76,623	82,673
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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
D. TOTAL BEGINNING FUND BALANCE	**90,707**	**76,623**	**82,673**
E. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	74,299	0	0
G.L.819 Restricted for Fund Purposes	0	74,523	76,173
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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

Odessa School District No.105

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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**74,299**	**74,523**	**76,173**

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

Odessa School District No.105

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	0	0	0
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**0**	**0**	**0**
EXPENDITURES			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**0**	**0**	**0**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**0**	**0**	**0**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	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.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**0**	**0**	**0**
G. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Odessa School District No.105

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
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G)**	**0**	**0**	**0**

Odessa School District No.105

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
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
1000	**TOTAL LOCAL TAXES**	**0**	**0**	**0**
LOCAL SUPPORT NONTAX				
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
2000	**TOTAL LOCAL NONTAX SUPPORT**	**0**	**0**	**0**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE				
5200	General Purpose Direct Federal Grants, Unassigned	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0
5400	Federal in lieu of Taxes	0	0	0
5500	Federal Forests	0	0	0
5600	Qualified Bond Interest Credit - Federal	0	0	0
5700	Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
OTHER FINANCING SOURCES				
9100	Sale of Bonds	0	0	0
9200	Sale of Real Property	0	0	0
9600	Sale of Refunding Bonds	0	0	0
9900	Transfers	0	0	0

Odessa School District No.105

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**

Odessa School District No.105

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	114,710	125,000	124,750
2000 | Local Nontax Support	14,448	7,500	7,500
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	68,000	331,452
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	0	0	0
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**129,159**	**200,500**	**463,702**
EXPENDITURES			
10 | Sites	0	90,000	0
20 | Buildings	143,991	243,000	560,952
30 | Equipment	0	50,000	130,000
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**180,262**	**383,000**	**690,952**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-51,103**	**-182,500**	**-227,250**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	275,706	193,569	234,969

Odessa School District No.105

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	0	0	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	10,723	7,500	7,500
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**286,428**	**201,069**	**242,469**
G.	**G.L.898 Accounting Changes and Error Corrections**	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.825	Restricted for Skill Center	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0
G.L.862	Committed from Levy Proceeds	210,154	3,569	219
G.L.863	Restricted from State Proceeds	0	0	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	25,171	15,000	15,000
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**235,325**	**18,569**	**15,219**

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

Odessa School District No.105

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 extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Odessa School District No.105

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES				
1100	Local Property Tax	114,710	125,000	124,750
1300	Sale of Tax Title Property	0	0	0
1400	Local in lieu of Taxes	0	0	0
1500	Timber Excise Tax	0	0	0
1600	County-Administered Forests	0	0	0
1900	Other Local Taxes	0	0	0
1000	**TOTAL LOCAL TAXES**	**114,710**	**125,000**	**124,750**
LOCAL SUPPORT NONTAX				
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300	Investment Earnings	14,448	7,500	7,500
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
2000	**TOTAL LOCAL NONTAX SUPPORT**	**14,448**	**7,500**	**7,500**
STATE, GENERAL PURPOSE				
3600	State Forests	0	0	0
3900	Other State General Purpose, Unassigned	0	0	0
3000	**TOTAL STATE, GENERAL PURPOSE**	**0**	**0**	**0**
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	0	68,000	331,452
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
4000	**TOTAL STATE, SPECIAL PURPOSE**	**0**	**68,000**	**331,452**
FEDERAL, GENERAL PURPOSE				

Odessa School District No.105

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
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
	FEDERAL, SPECIAL PURPOSE			
6111	Federal Special Purpose—SLFRF	0	0	0
6112	Federal Special Purpose—ESSER II	0	0	0
6113	Federal Special Purpose—ESSER III	0	0	0
6114	Federal Special Purpose ESSER III Learning Loss	0	0	0
6118	Federal Special Purpose—Reserved G	0	0	0
6119	Federal Special Purpose—Cares Act – Other	0	0	0
6140	Impact Aid-Construction	0	0	0
6176	Targeted Assistance ESSER I	0	0	0
6200	Direct Special Purpose Grants	0	0	0
6210	E-Rate	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

Odessa School District No.105

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
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**0**	**0**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9200 | Sale of Real Property	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**129,159**	**200,500**	**463,702**

Odessa School District No.105

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	90,558	41,415	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	2,700	800	1,500
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	322,942
4499	Transportation Reimbursement Depreciation	122,348	115,569	113,262
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	3,300	0	0
9400	Insurance Recoveries	0	0	0

Odessa School District No.105

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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**218,906**	**157,784**	**437,704**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**218,906**	**157,784**	**437,704**
EXPENDITURES			
33 Transportation Equipment Purchases	280,479	0	475,044
34 Transportation Equimpment Major Repair	0	45,000	170,000
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**280,479**	**45,000**	**645,044**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**0**	**0**	**0**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	**-61,572**	**112,784**	**-207,340**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	83,750	17,580	212,840
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**83,750**	**17,580**	**212,840**
I. G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	22,177	130,364	5,500

Odessa School District No.105

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
J.	**TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/**	**22,177**	**130,364**	**5,500**

1/ Includes interest portion of purchase contracts.

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

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.