

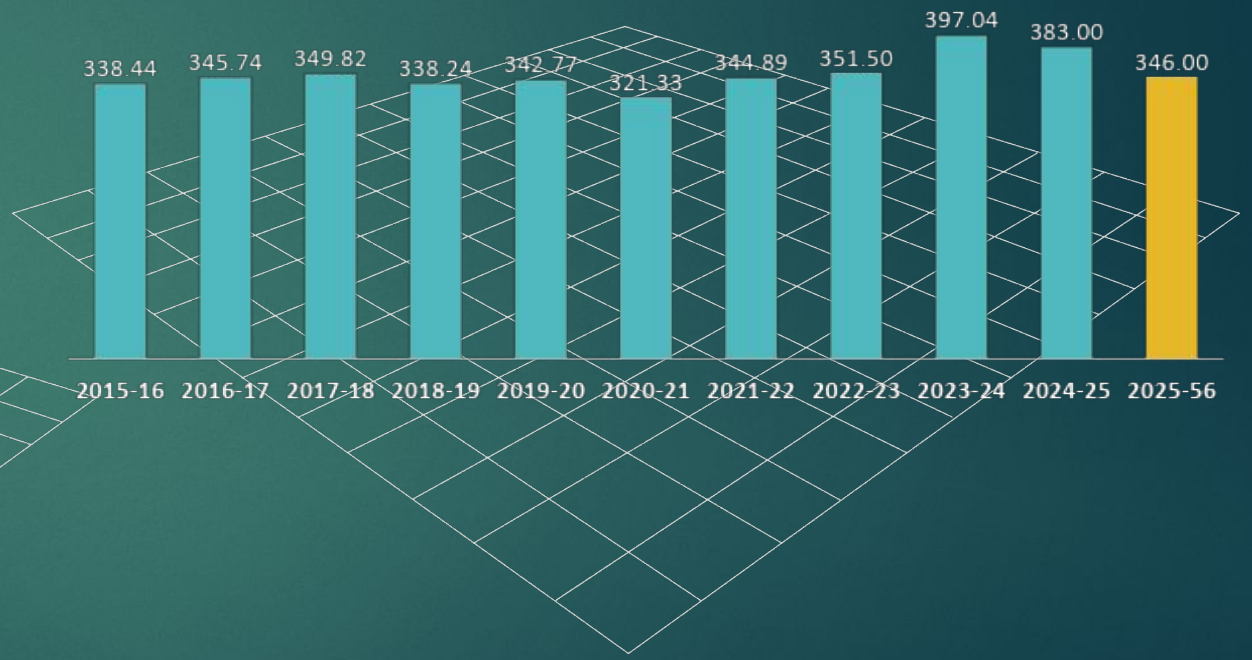
LIND – RITZVILLE
COOPERATIVE SCHOOLS

What Drives the Budgets?? **Enrollment**

Lind

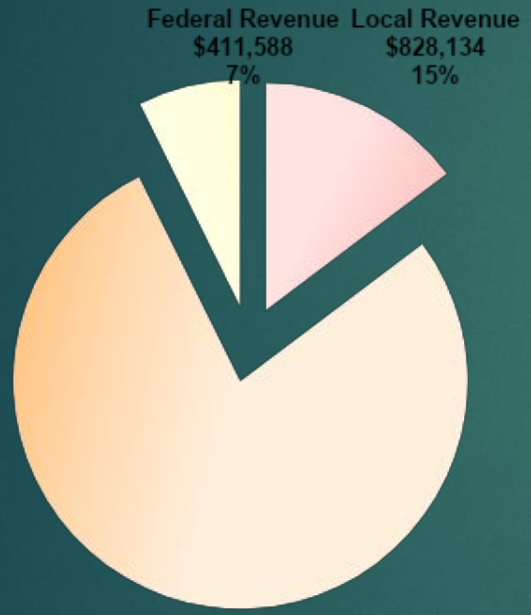


Ritzville



Funding Sources – Local, State & Federal

LIND

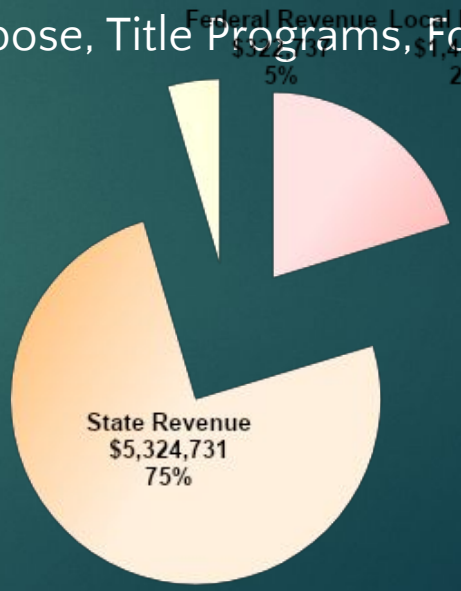


Local Funding = Property Tax, Community Services (Preschool, weight room), Fees, Revenues from other schools

State Funding = Apportionment, Learning Assistance, Special Ed, Food Service, Transportation, Special Programs and Grants

Federal Funding = Special purpose, Title Programs, Food Service

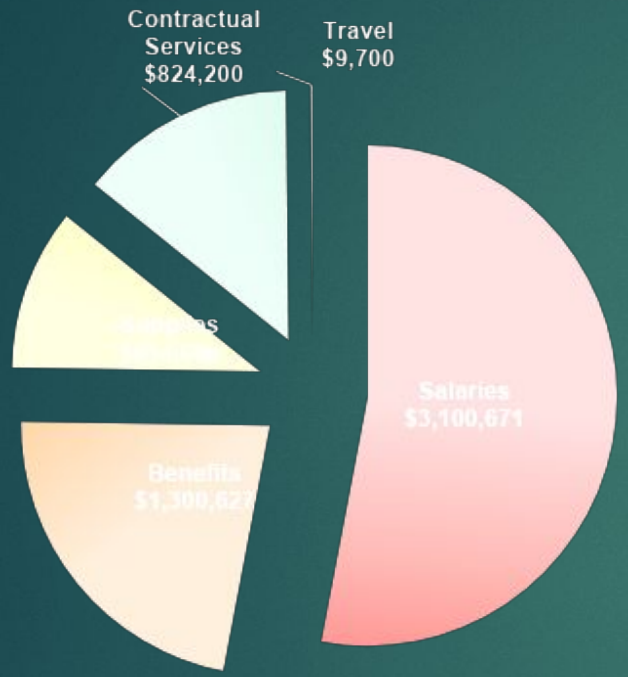
RITZVILLE

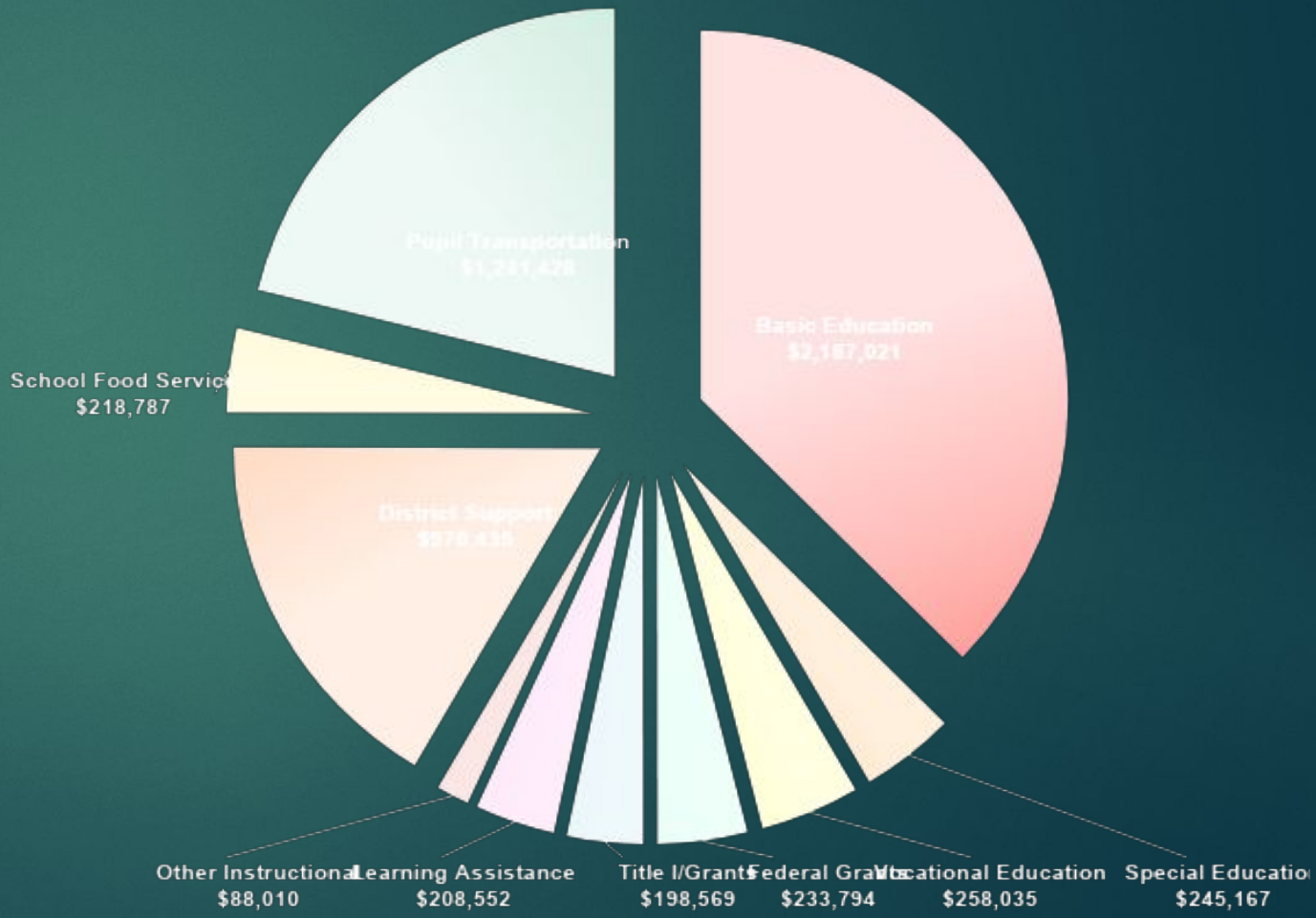


Where does the money go….

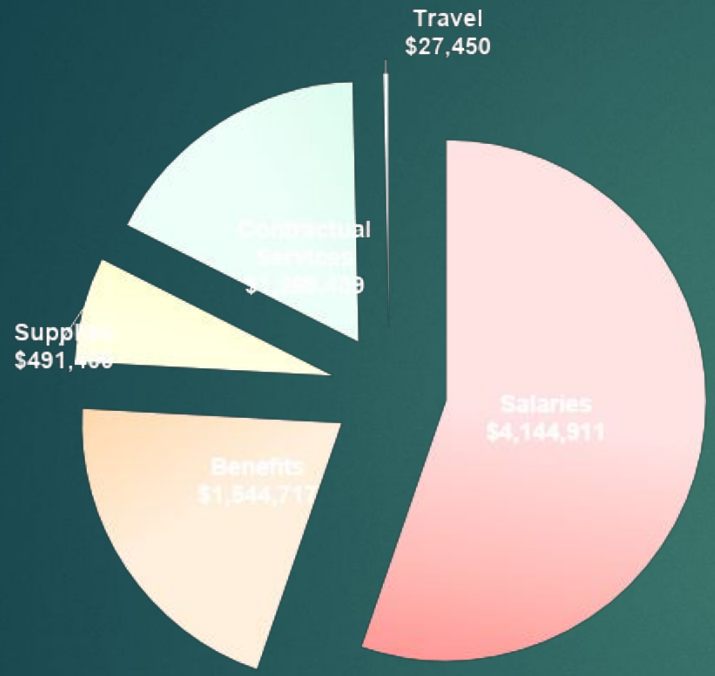
		LIND	RITZVILLE
1	Staffing	75.24%	75.88%
2	Services	14.24%	17.57%
3	Supplies	10.52%	6.55%

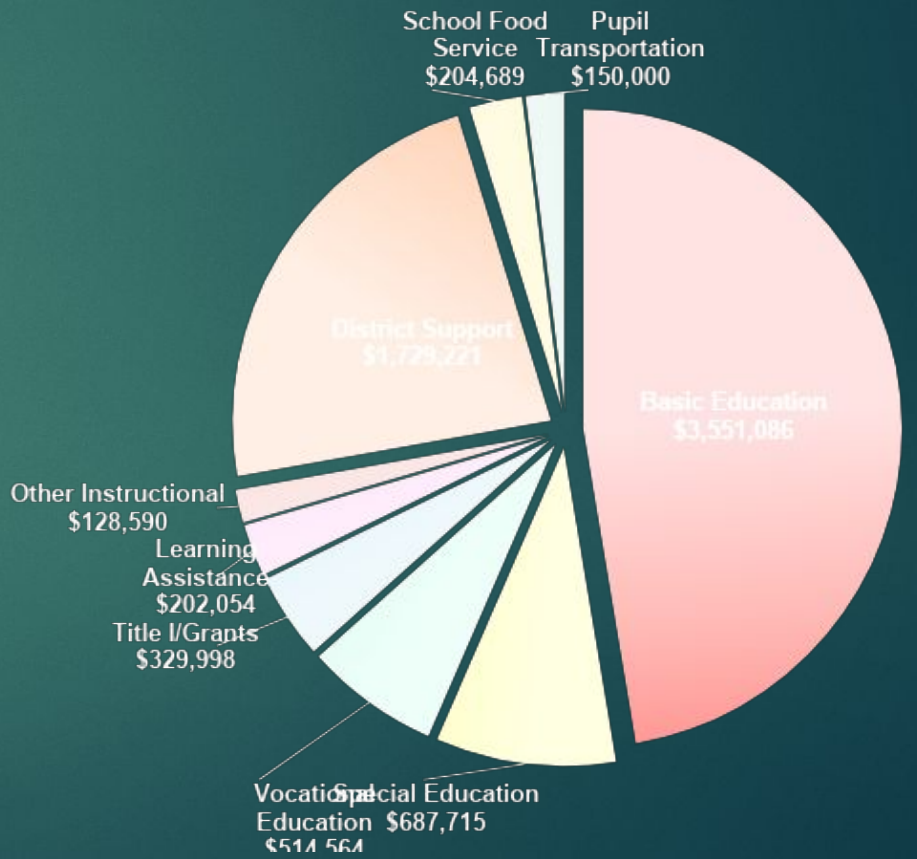
Here are the breakdowns….. LIND





Here are the breakdowns….. RITZVILLE

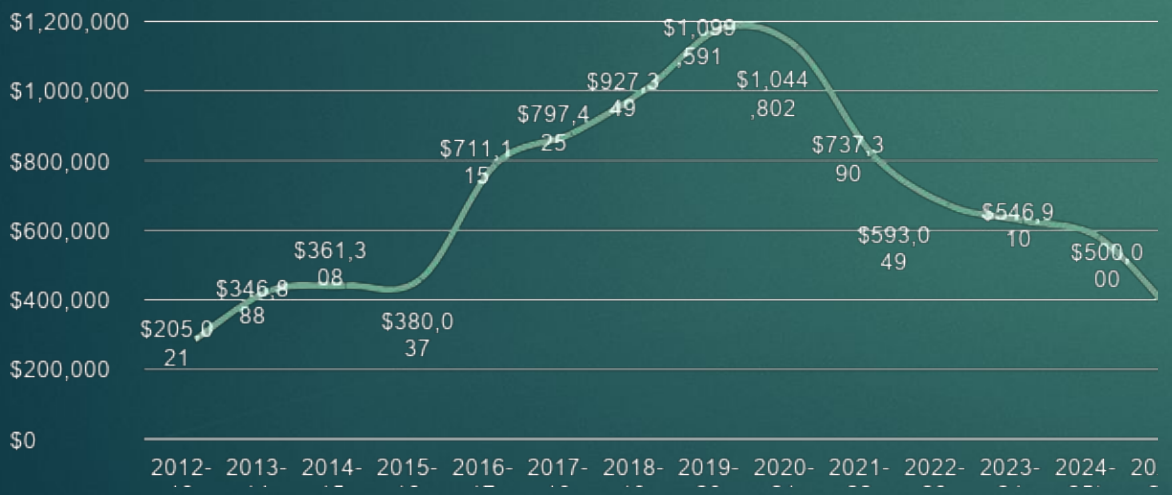




General Fund

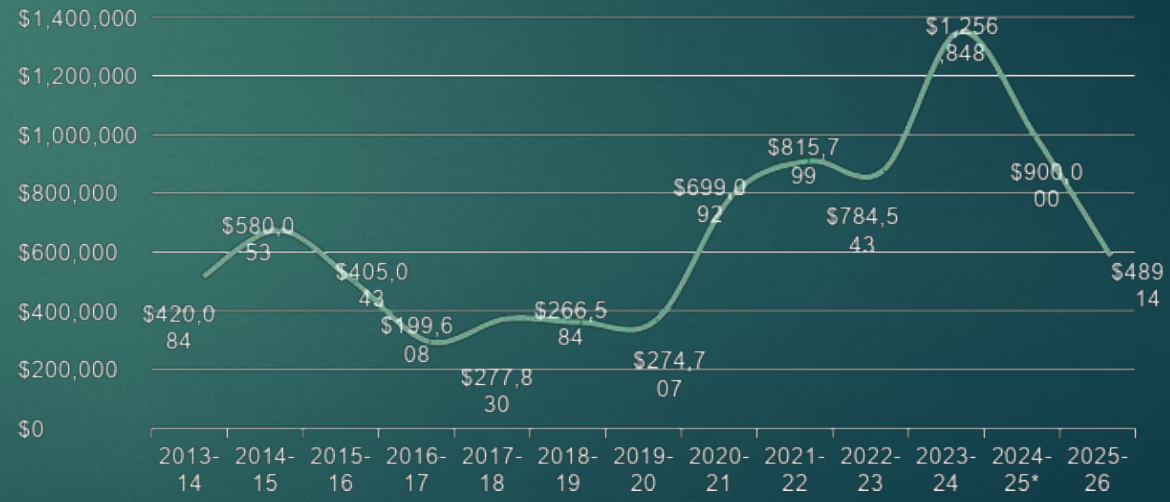
LIND

Beginning Fund Balance	$512,938
Projected Revenues	$5,613,576
Projected Expenditures	$5,849,798
Ending Fund Balance	**$276,716**



RITZVILLE

Beginning Fund Balance	$900,000
Projected Revenues	$7,087,631
Projected Expenditures	$7,497,917
Ending Fund Balance	**$489,714**



The Disclosure….

MSOC -

LIND

State provided MSOC Funds	$378,484.82
District budgeted MSOC's	$593,150.00
Difference	**-$214,665.18**

RITZVILLE

State provided MSOC Funds	$688,547.69
District budgeted MSOC's	$916,405.00
Difference	**-$227,857.31**

MSOC is

Technology
Utilities and Insurance
Curriculum and Textbooks
Other Supplies
Library Materials
Instructional Professional Development (CIS/CLS)
Facilities Maintenance
Security and Central Office

The Other Funds and Purposes….

Capital Projects

LIND

Beginning Fund Balance	$110,000
Projected Revenues	$1,052,905
Projected Expenditures	$1,160,000
Ending Fund Balance	**$2,905**

LES Improvements	100,000
LES & LRMS Technology	10,000
LRMS Improvements	50,000
Building Security	500,000
Solar Project	500,000
	1,160,000

RITZVILLE

Beginning Fund Balance	$144,419
Projected Revenues	$2,979,050
Projected Expenditures	$3,000,000
Ending Fund Balance	**$123,469**

Early Learning Center	2,075,000
Solar Energy	500,000
Field Improvements	100,000
Technology Updates	15,000
Ag & Bus Roofs	175,000
RGS Kitchen Updates	135,000
	3,000,000

The Other Funds and Purposes….

ASB Fund

LIND

Beginning Fund Balance	$ 17,400
Projected Revenues	$ 8,550
Projected Expenditures	$ 10,450
Ending Fund Balance	**$15,500**

RITZVILLE

Beginning Fund Balance	$ 100,000
Projected Revenues	$ 305,797
Projected Expenditures	$ 289,640
Ending Fund Balance	**$116,157**

The Other Funds and Purposes….

Debt Service Fund

LIND

Beginning Fund Balance	$ 130,000
Projected Revenues	$ 423,207
Projected Expenditures	$ 411,425
Ending Fund Balance	**$ 141,782**

RITZVILLE

Beginning Fund Balance	$ 500,000
Projected Revenues	$ 994,563
Projected Expenditures	$ 963,300
Ending Fund Balance	**$ 531,263**

The Other Funds and Purposes….

Transportation Vehicle Fund

LIND

Beginning Fund Balance	$ 180,000
Projected Revenues	$ 450,592
Projected Expenditures	$ 600,000
Ending Fund Balance	**$ 30,592**

Observations

- We are building our ending balances by estimating low enrollment to limit our spending allocations.
- Moving forward, the cost saving measures we have put into place will assist when we have reduced funding allocations.
- Hard review of our programs will need to be considered as we move forward with the potential of less funding.
- February 2026 is our next levy request and we need to make sure we have a strategic plan for our needs.

- **4-YEAR PROJECTS**
- Lind & Ritzville –Revenue 3% increase and Expenditures 2.5%; Need to maintain enrollment and anticipate retirement of staff with replacements at lower salary rates and possible 1 less FTE over time