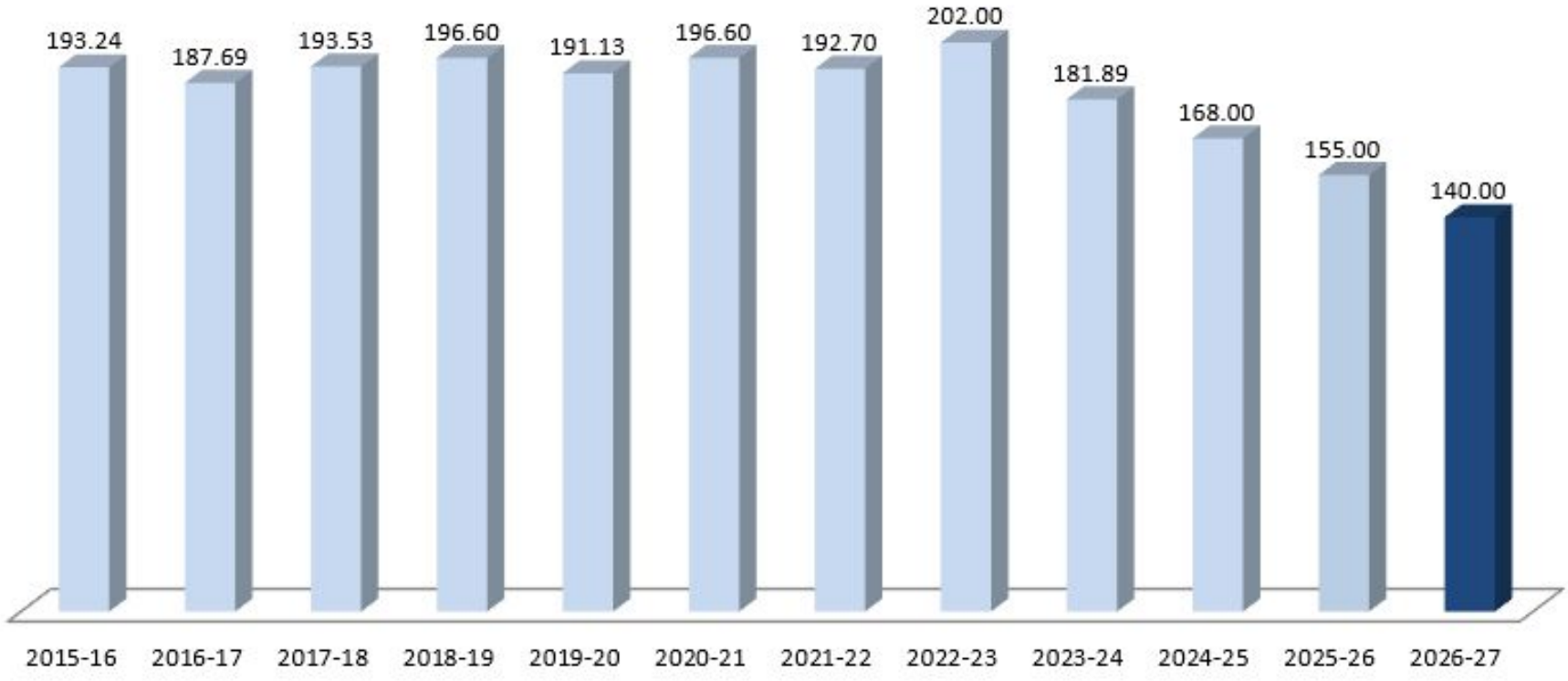

FINANCIAL
BUDGET

Lind 2026-27 Budget Overview

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	5,833,607	9,070	129,474	84,715	310,000
Total Appropriation (Expenditures)	5,896,091	14,320	411,425	50,000	600,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-62,483	-5,250	-281,950	34,715	-290,000
Beginning Total Fund Balance	600,000	28,000	300,000	190,000	300,000
Ending Total Fund Balance	537,516	22,750	18,049	224,715	10,000
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	696,150	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	696,150	XXXXX	0	100,000	0

Lind Student Enrollment



GENERAL FUND

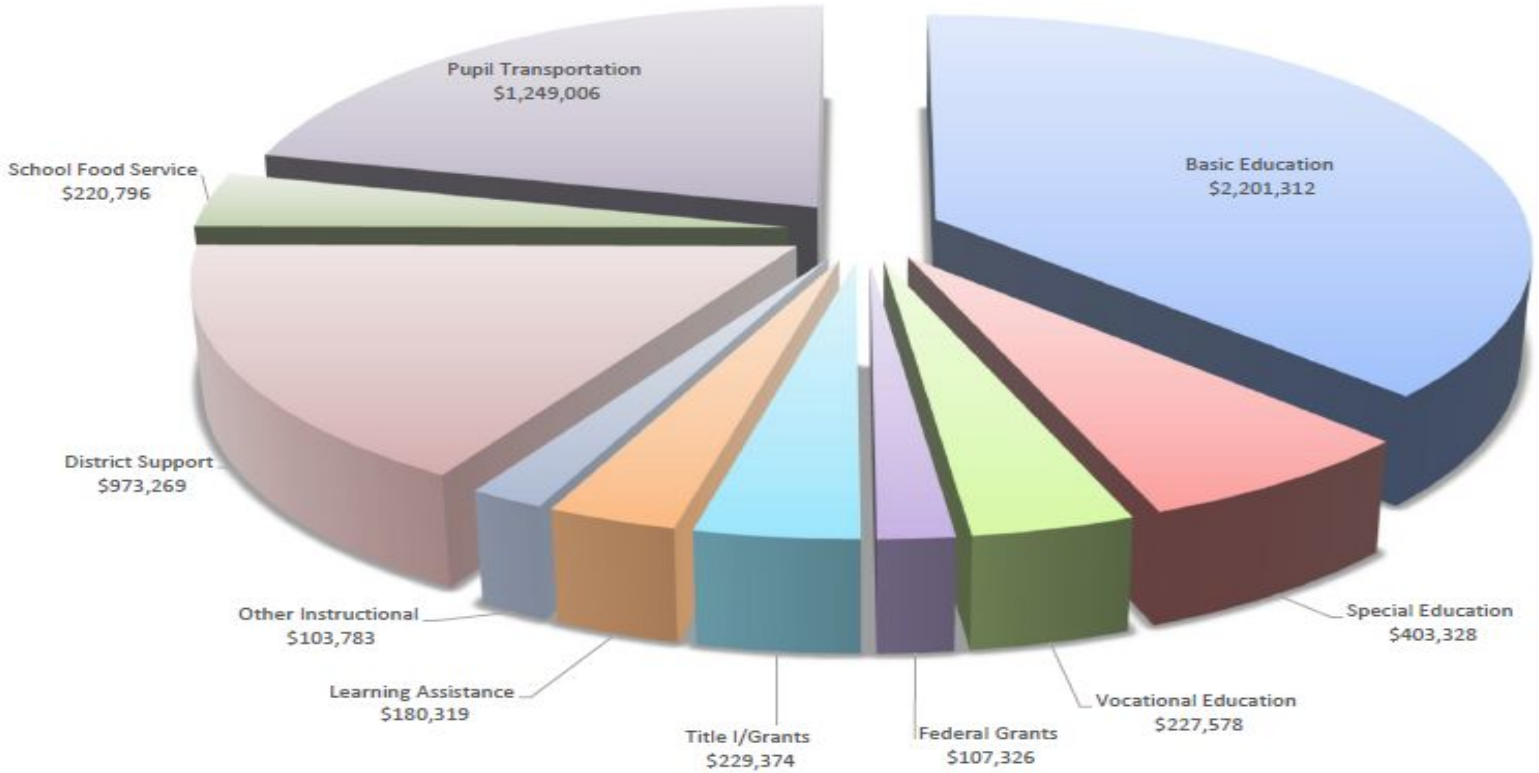
Here is a quick look at the General Fund

Description	
Beginning Fund Balance	**$600,000.00**
Projected Revenues	$5,833,607.00
Projected Expenditures	$5,896,091.00
Ending Fund Balance	**$537,516.00**

Historic Expenditures

Expenditures by Object	2024-25 Actual	2025-26 Budget	2026-27 Budget
Salaries	3,181,803	3,100,671	3,166,340
Benefits	1,306,793	1,300,627	1,350,301
Supplies	606,711	614,600	537,600
Contractual Services	732,110	824,200	834,850
Travel	9,564	9,700	7,000
Capital Outlay	15,359	-	-
	5,852,340	5,849,798	5,896,091

Lind School District Estimated Expenditure by Program



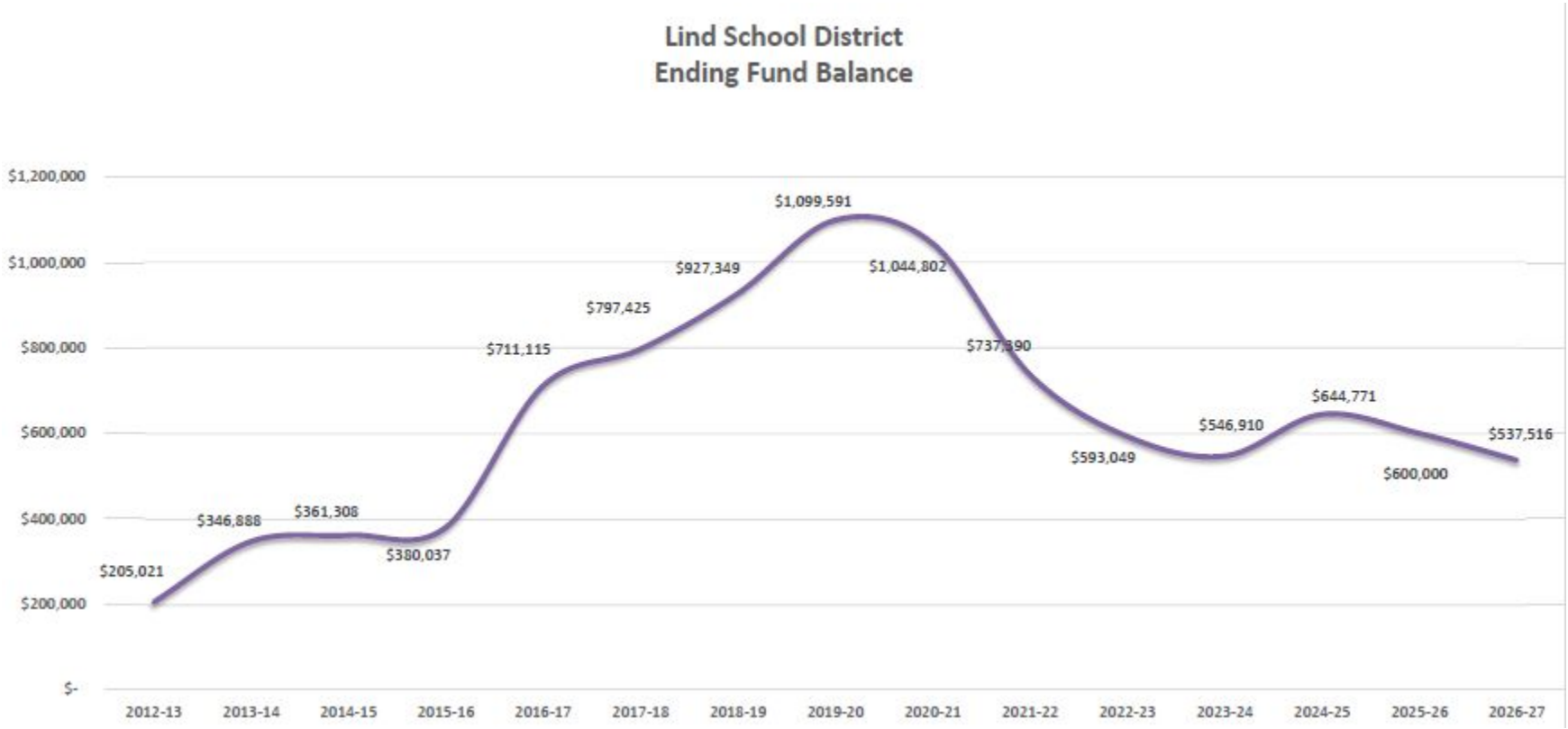
PROJECTED MSOC

State Law Certification

In 2016, Legislature added a sentence to the very end of the budget requiring districts to disclse the use of the MSOC monies provided by the State.

See the chart below that shows Lind School District has allocated all of the state MSOC funds.

Description	
State provided MSOC Funds	$382,168.46
District budgeted MSOC's	$781,350.00
Difference	**-$399,181.54**


Lind School District
Ending Fund Balance
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
$205,021
$346,888
$361,308
$380,037
$711,115
$797,425
$927,349
$1,099,591
$1,044,802
$737,890
$593,049
$546,910
$644,771
$600,000
$537,516
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27

Capital Project Fund

The Capital Projects Fund accounts for the financial resources used for techology, renovations and upgrades to buildings and equipment. We are budgeting for safety improvements and technology.

Description	
Beginning Fund Balance	$190,000.00
Projected Revenues	$84,715.00
Projected Expenditures	$50,000.00
Ending Fund Balance	**$224,715.00**

LES Technology & Improvements	25,000
LRMS Technology & Improvements	25,000
Total Expenses	50,000

DEBT SERVICE FUND

The Debt Service Fund accounts for the finance payback of the debt the School District obtained and paid through tax collection. The bond will be paid off this year.

Description	
Beginning Fund Balance	$300,000.00
Projected Revenues	$129,474.00
Projected Expenditures	$411,425.00
Ending Fund Balance	**$18,049.00**

DEBT FREE IN 2027!!!!

ASSOCIATE STUDENT BODY (ASB) FUND

The ASB Fund accounts for the financial resources of the associated student body clubs, classes and charitable purposes.

Description	
Beginning Fund Balance	$28,000.00
Projected Revenues	$9,070.00
Projected Expenditures	$14,320.00
Ending Fund Balance	**$22,750.00**

TRANSPORTATION VEHICLE FUND

The transportation vehicle fund accounts for revenue from depreciation funded through the state and sales of busses and is restricted for purchases of school busses. We have budgeted capacity for the purchase of two school bus in 2026-27

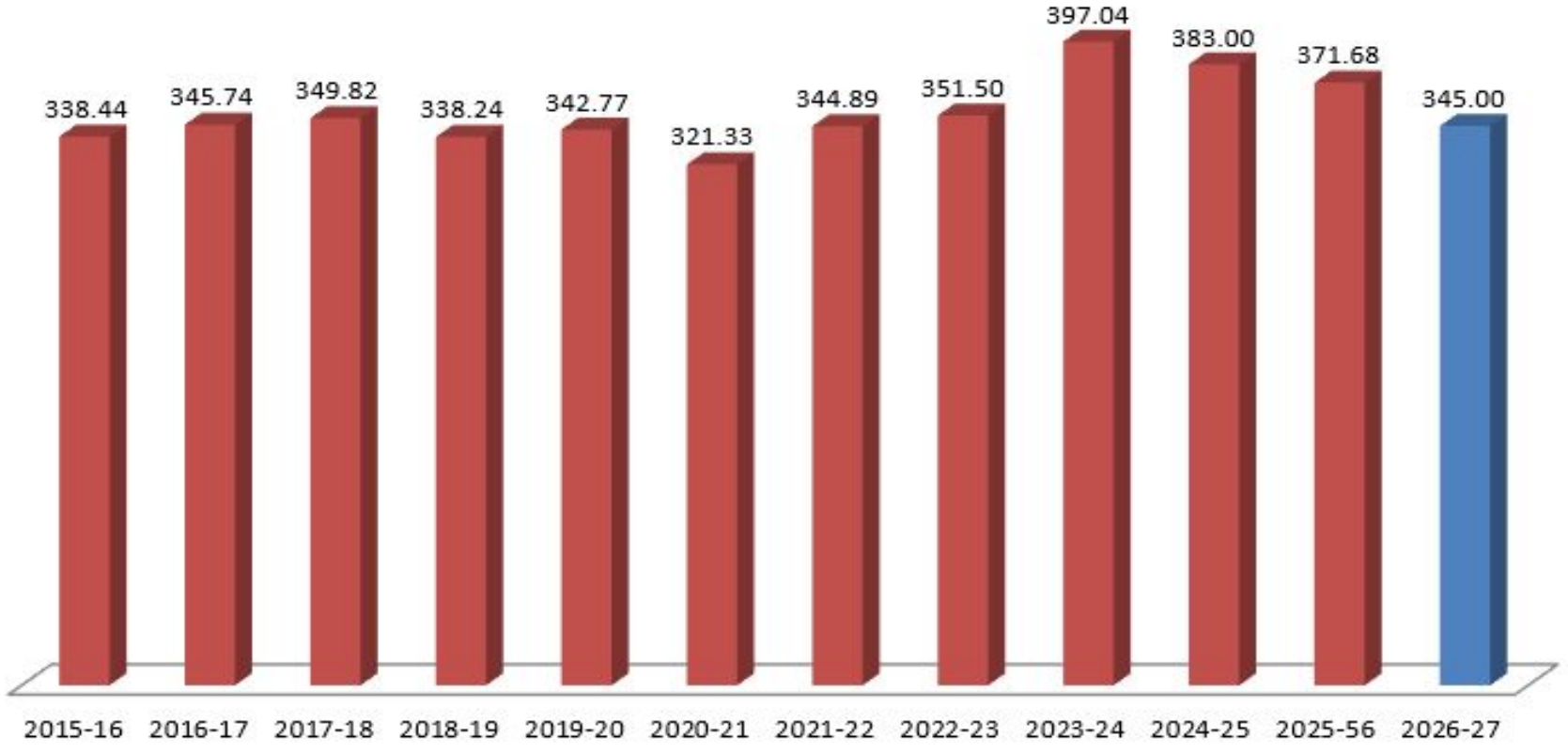
Description	
Beginning Fund Balance	$300,000.00
Projected Revenues	$310,000.00
Projected Expenditures	$600,000.00
Ending Fund Balance	**$10,000.00**

Ritzville 2026-27 Budget Overview

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	7,389,185	381,997	1,006,000	2,386,140	0
Total Appropriation (Expenditures)	7,610,993	351,360	978,150	2,125,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-221,807	30,637	27,850	261,140	0
Beginning Total Fund Balance	1,200,000	100,000	700,000	120,000	0
Ending Total Fund Balance	978,192	130,637	727,850	381,140	0
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	1,235,429	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	1,235,429	XXXXX	1,000,000	100,000	0

Ritzville Student Enrollment



GENERAL FUND

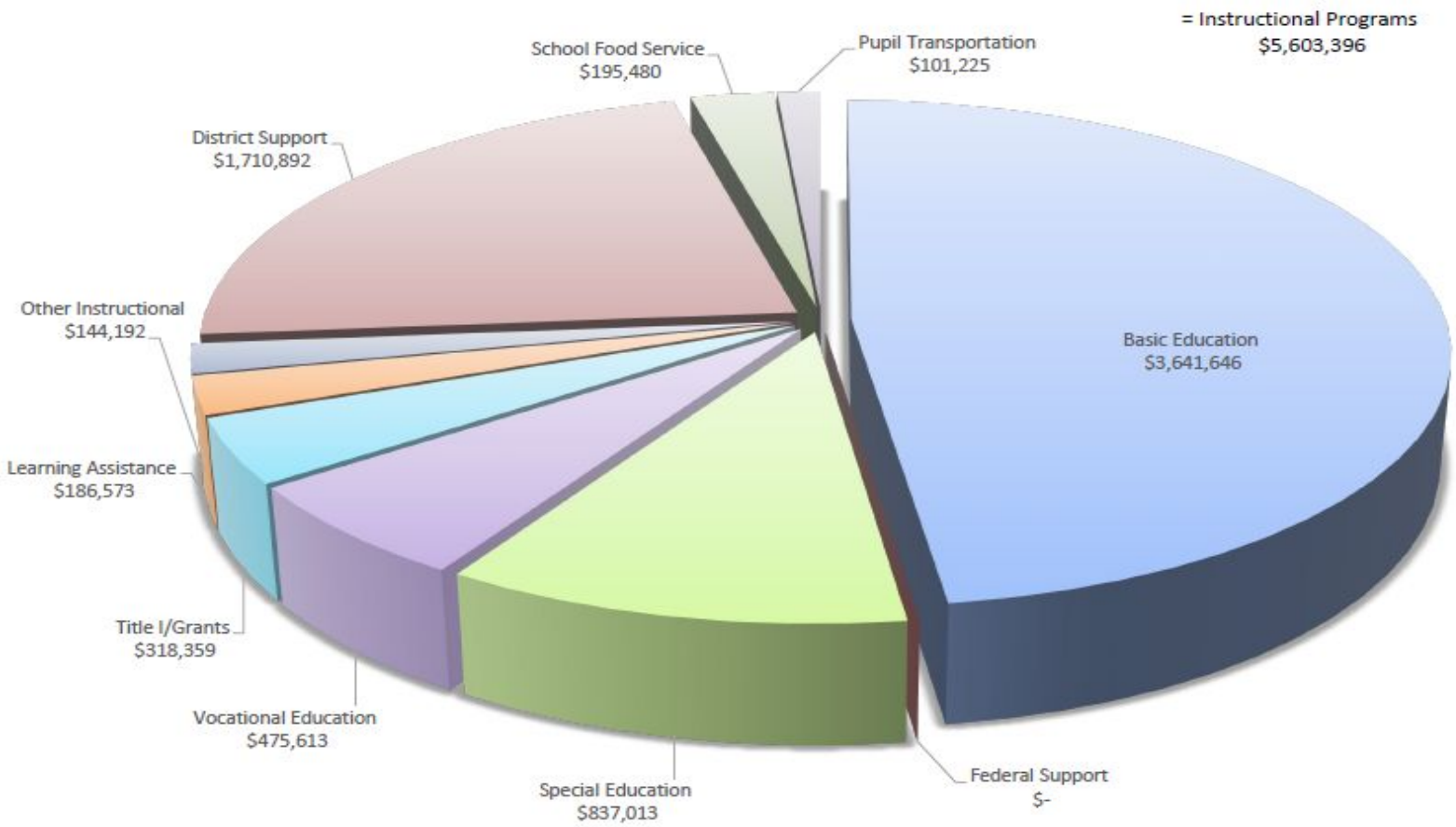
Here is a quick look at the General Fund

Description	
Beginning Fund Balance	**$1,200,000.00**
Projected Revenues	$7,389,185.00
Projected Expenditures	$7,610,993.00
Ending Fund Balance	**$978,192.00**

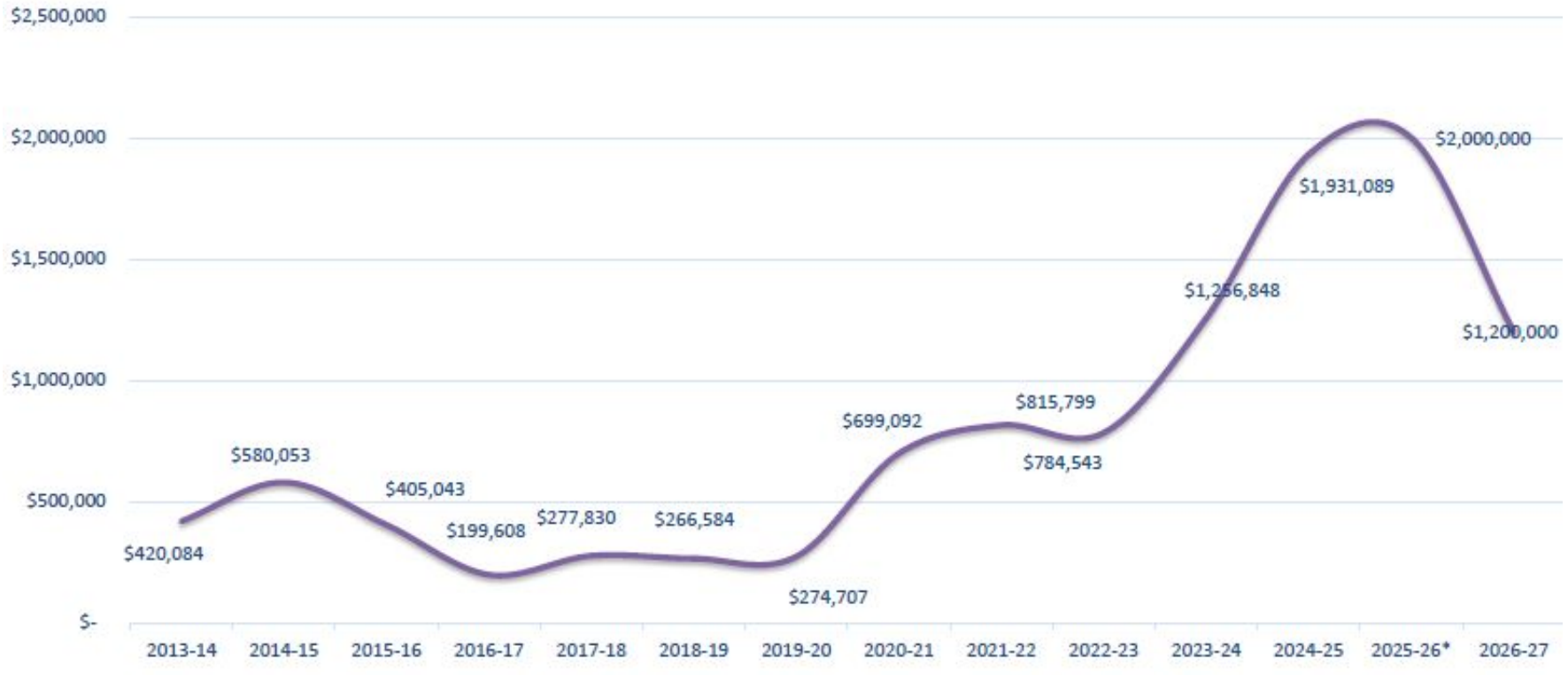
Historic Expenditures

Expenditures by Object	2024-25 Actual	2025-26 Budget	2026-27 Budget
Salaries	3,928,906	4,144,911	4,343,964
Benefits	1,464,697	1,544,717	1,610,129
Supplies	385,327	491,400	363,800
Contractual Services	1,096,145	1,289,439	1,275,500
Travel	24,196	27,450	17,600
Capital Outlay	-	-	-
TOTAL	6,899,271	7,497,917	7,610,993

Ritzville School District Estimated Expenditure by Program



Ritzville School District
Ending Fund Balance



PROJECTED MSOC

State Law Certification

In 2016, Legislature added a sentence to the very end of the budget requiring districts to disclose the use of the MSOC monies provided by the State.

See the chart below that shows Ritzville School District has allocated all of the state MSOC funds.

Description	
State provided MSOC Funds	$685,610.21
District budgeted MSOC's	$1,639,300.00
Difference	**-$953,689.79**

DEBT SERVICE FUND

The Debt Service Fund accounts for the finance payback of the debt the School District obtained and paid through tax collection.

Description	
Beginning Fund Balance	$700,000.00
Projected Revenues	$1,006,000.00
Projected Expenditures	$978,150.00
Ending Fund Balance	**$727,850.00**

ASSOCIATE STUDENT BODY (ASB) FUND

The ASB Fund accounts for the financial resources of the associated student body clubs, classes, athletics and charitable purposes.

Description	
Beginning Fund Balance	$100,000.00
Projected Revenues	$381,997.00
Projected Expenditures	$351,360.00
Ending Fund Balance	**$130,637.00**

Capital Project Fund

The Capital Projects Fund accounts for the financial resources used for purchases, renovations and upgrades to buildings and equipment. We are budgeting the nearly the balance of the capital projects account for minor improvements and facilities.

Description	
Beginning Fund Balance	$120,000.00
Projected Revenues	$2,386,140.00
Projected Expenditures	$2,125,000.00
Ending Fund Balance	**$381,140.00**

Early Learning Center	2,000,000
RGS Improvements	50,000
LRHS Improvements	50,000
Technology Updates	25,000
Total Expenses	2,125,000