

# Woodland School District 2025-2026 Budget Summary

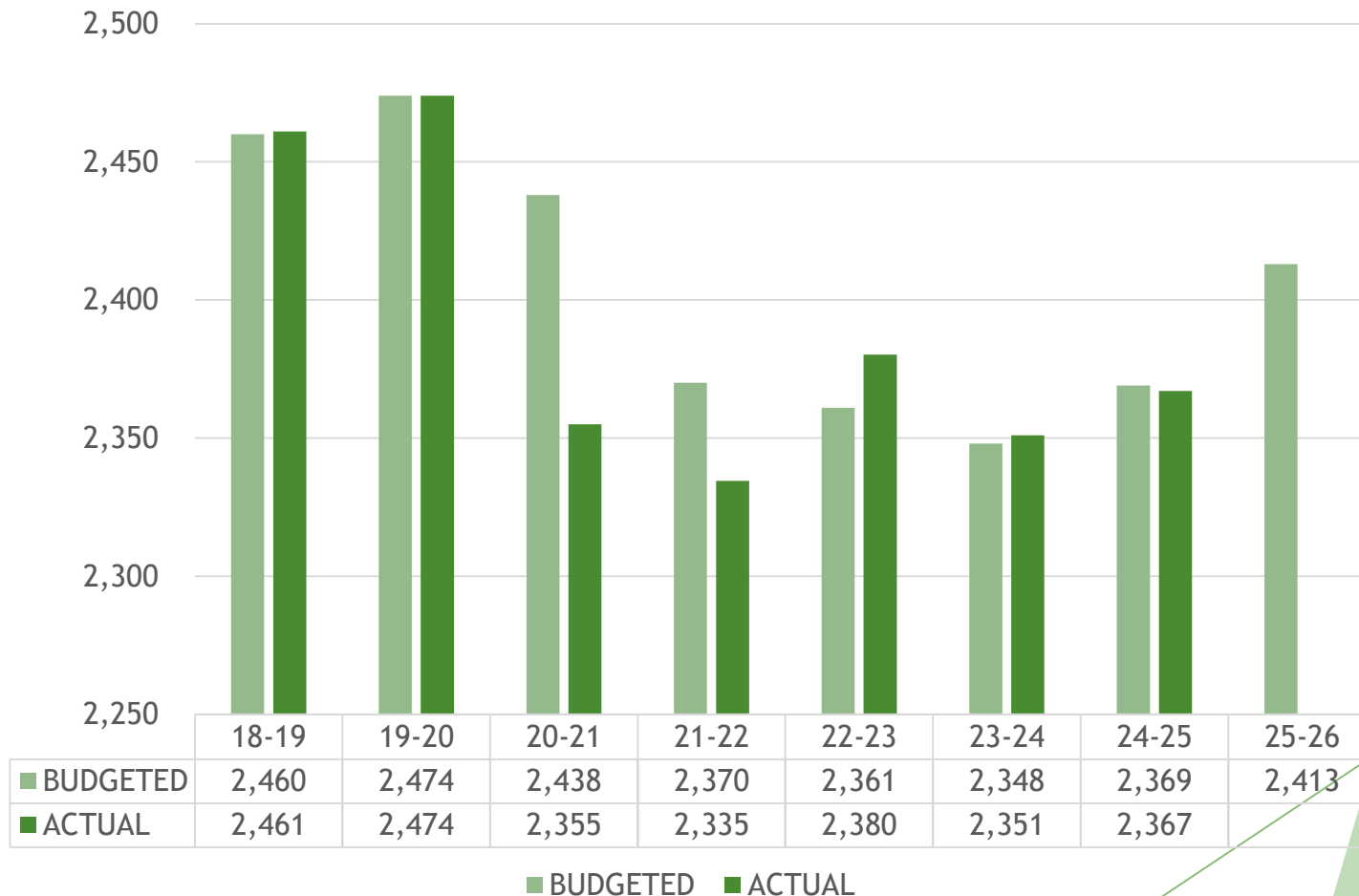
Presented by:

Stacy Brown

Executive Director of Business Services

August 14, 2025

## 25-26 Budget Enrollment History (including Running Start) - Budget to Actual



Actual enrollment for 24-25 (not including Running Start) was 6.38 students more than budget. The estimated enrollment for 25-26 (not including Running Start) is 51 students more than the 24-25 budget, 21 being in KG. If the KG numbers do not come in, we will not replace a KG teacher that resigned. With an expectation that some of the growth will result in additional students districtwide, this is a less conservative estimate in comparison with prior years. There are currently a number of positions in the budget that have not been filled and won't be filled until we see where we are with actual enrollment.

## 25-26 Budget Historical Fund Balance/FB as a % of Expenditures



## 25-26 Budget - General Fund History of Revenue/Expenditure/Fund Balance Summary

	ACTUAL 23-24	BUDGET 24-25	BUDGET 25-26	\$ CHANGE	% CHANGE
<b>REVENUE</b>					
Local Revenue	\$3,470,040	\$4,679,725	\$7,989,668	\$3,309,943	70.7%
State Revenue	36,717,622	39,036,000	42,228,003	3,192,003	8.2%
Federal Revenue	3,624,052	2,860,067	2,732,751	(127,316)	(4.5%)
Other Sources	745,075	759,994	971,332	211,338	27.8%
<b>TOTAL REVENUE</b>	<b>\$44,556,789</b>	<b>\$47,335,786</b>	<b>\$53,921,754</b>	<b>\$6,585,968</b>	<b>13.9%</b>
<b>EXPENDITURES</b>					
Salaries	\$27,023,944	\$27,915,052	\$32,071,123	\$4,156,071	14.9%
Benefits	10,774,239	11,693,111	12,653,627	960,516	8.2%
All Other	6,825,966	8,524,513	9,584,921	1,060,408	12.4%
<b>TOTAL EXPENDITURES</b>	<b>\$44,624,149</b>	<b>\$48,132,676</b>	<b>\$54,309,671</b>	<b>\$6,176,995</b>	<b>12.8%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$67,360)</b>	<b>(\$796,890)</b>	<b>(\$387,917)</b>	<b>\$408,973</b>	
<b>OTHER FIN SOURCES / USES</b>					
Other Financing Sources	\$0	\$100,000	\$100,000	\$0	0.0%
Other Financing Uses	(\$118,265)	\$0	\$0	\$0	
<b>NET CHANGE IN FB</b>	<b>(\$185,625)</b>	<b>(\$696,890)</b>	<b>(\$287,917)</b>	<b>\$408,973</b>	
<b>BEGINNING FUND BAL</b>	<b>\$5,456,894</b>	<b>\$4,594,903</b>	<b>\$4,400,000</b>		
<b>YEAR END BALANCE</b>	<b>\$5,271,269</b>	<b>\$3,898,013</b>	<b>\$4,112,083</b>		
<b>FB AS A % OF EXPEND</b>	<b>11.81%</b>	<b>8.10%</b>	<b>7.57%</b>		
<b>FB AS # OF MONTHS OF EXP</b>	<b>1.42</b>	<b>0.97</b>	<b>0.91</b>		

## 25-26 Budget Sources and Uses Sheet (BEA)

PROGRAM	25-26 REVENUES	25-26 EXPENDITURES	LEVY/MISC REV SUPPORT
<b>BASIC EDUCATION</b>			
<b>SCHOOL GENERATED - SALARIES</b>			
Cert Instructional Salaries	9,942,340	11,714,779	(1,772,439)
Cert PD Salaries	165,706	157,863	7,843
Cert Subs	66,260	327,850	(261,590)
Cert Admin Salaries	798,569	1,018,105	(219,536)
Classified Salaries	1,491,617	2,290,993	(799,376)
Classified Subs	0	99,000	(99,000)
BEA Running Start	617,469	577,074	40,395
<b>DISTRICT GENERATED - SALARIES</b>			
Class - Facilities/Maint/Grounds	262,635	593,615	(330,980)
Class - Technology Staff	76,887	386,769	(309,882)
Class - Central Administration	369,195	685,011	(315,816)
Certificated - Central Administration	261,073	275,728	(14,655)
<b>PAYROLL INSURANCE/TAXES/BENEFITS</b>			
Certificated/Classified	5,141,347	5,938,661	(797,314)
Cert PD Benefits	25,502	52,937	(27,435)
<b>MSOC (MATERIALS/SUPPLIES/OPER COSTS)</b>			
Technology	424,185	337,500	86,685
Utilities/Insurance	1,019,470	1,216,767	(197,297)
Curriculum	388,539	175,000	213,539
Library MSOC	53,469	40,000	13,469
Building MSOC	773,514	459,931	313,583
Professional Development	71,292	751,771	(680,479)
Facilities Maintenance/Security	490,903	505,500	(14,597)
Districtwide Support	345,764	474,410	(128,646)
<b>HIGH SCHOOL CTE</b>	895,516	917,884	(22,368)
<b>MIDDLE SCHOOL CTE</b>	102,696	64,401	38,295
<b>TOTAL ALE</b>	1,173,191	819,906	353,285
<b>TOTAL DROPOUT ENGAGEMENT</b>	133,785	125,033	8,752
<b>TOTAL APPORTIONMENT</b>	25,090,924	30,006,488	(4,915,564)
Less Sped Apportionment	(901,459)		(901,459)
<b>TOTAL LEVY/MISC REVENUES TO SUPPORT BASIC ED</b>	24,189,465	30,006,488	(5,817,023)

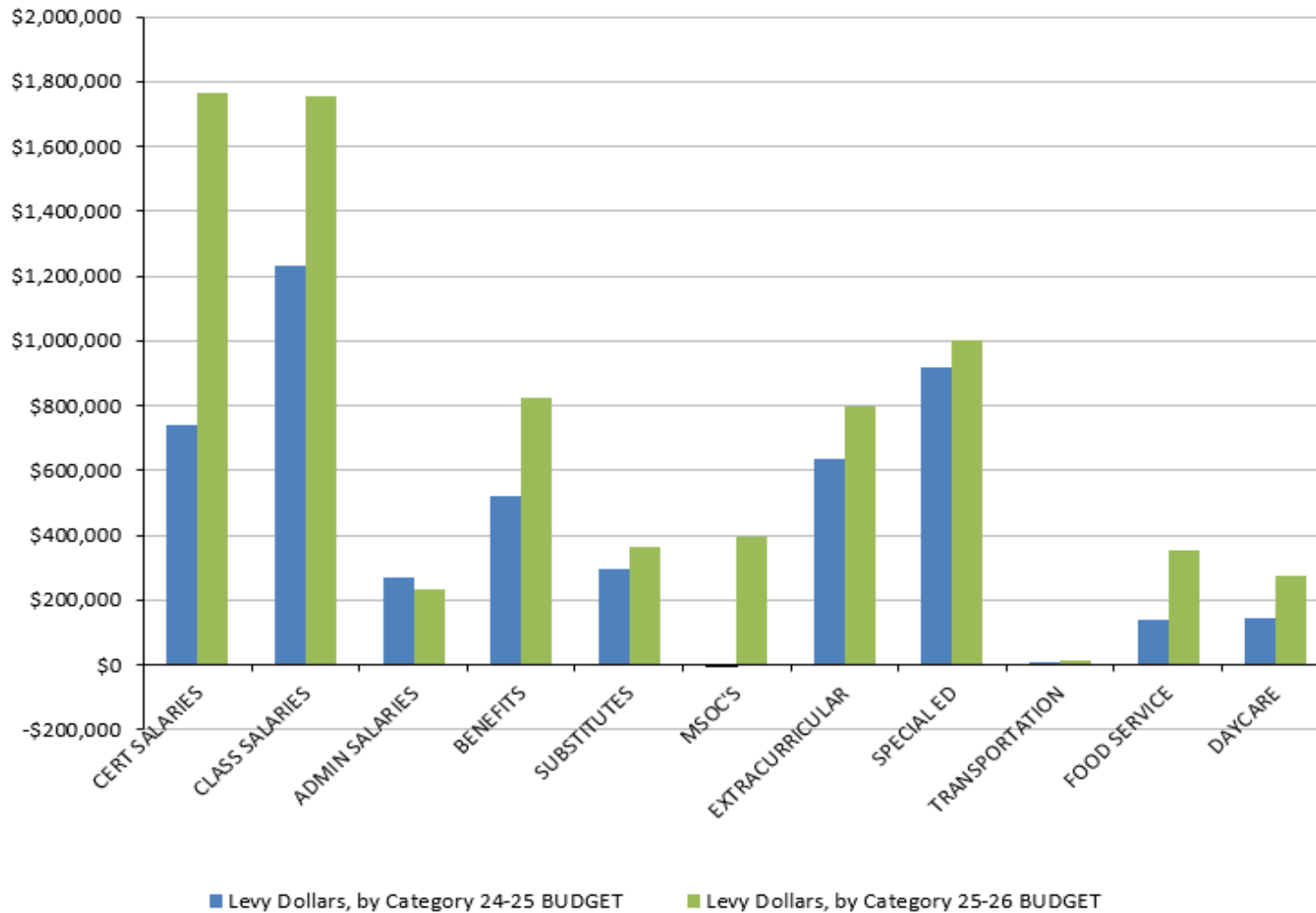
## 25-26 Budget Sources and Uses Sheet (Other Programs)

PROGRAM	25-26 REVENUES	25-26 EXPENDITURES	LEVY/MISC REV SUPPORT
<b>OTHER PROGRAMS</b>			
EXTRACURRICULAR	-	797,674	(797,674)
SPECIAL EDUCATION (State and Federal)	7,456,219	8,459,653	(1,003,434)
REMEDATION (State and Federal)	1,358,168	1,323,104	35,064
BILINGUAL (State and Federal)	420,132	414,600	5,532
CTE - Federal	13,000	13,000	-
TITLE II/TITLE IV - Federal	94,020	92,743	1,277
ESSER	-	-	-
OTHER FEDERAL (Admin Match)	805,000	751,254	53,746
HIGHLY CAPABLE	76,600	78,374	(1,774)
OTHER STATE PGMS (Nat'l Board/TPEP/PARA PD)	210,000	200,516	9,484
DAYCARE PROGRAMS	341,000	356,010	(15,010)
FOOD SERVICE	1,101,280	1,454,686	(353,406)
TRANSPORTATION	9,616,554	9,893,919	(277,365)
GIFTS/DONATIONS	100,000	100,000	-
<b>TOTAL LEVY/MISC TO SUPPORT OTHER PGMS</b>			<b>(2,343,560)</b>
<b>MISCELLANEOUS REVENUES</b>			
LEVY/TIMBER EXCESS	7,322,346		7,322,346
INVESTMENT EARNINGS	90,000		90,000
KRL FIELD TRIP/EXTRACURRICULAR REIMB	267,000	280,000	(13,000)
NON-HIGH PAYMENT FROM GREEN MTN	12,000		12,000
TUITION/PARTICIPATION FEES	57,000		57,000
E-RATE/PCARD REBATE	117,196	21,450	95,746
OTHER LOCAL (FACILITY USE/MISC REV/KRL ADMIN)	90,060		90,060
FEDERAL/STATE FOREST FUNDS	-		-
BEST GRANT/ESD REFUND	168,718	19,450	149,268
FCRC DONATIONS	16,000	46,751	(30,751)
OPERATING TRANSFER	100,000		
<b>TOTAL MISC REVENUES TO SUPPORT BEA/OTHER PGMS</b>			<b>7,772,669</b>
<b>TOTAL SOURCES/USES</b>	<b>54,021,758</b>	<b>54,309,672</b>	<b>(287,914)</b>
PROJ FUND BALANCE 9/1/25	\$4,400,000.00		
PROJECTED REVENUES	\$54,021,758.00		
PROJECTED EXPENDITURES	\$54,309,672.00		
PROJECTED FUND BAL 8/31/26	\$4,112,086.00		
<b>PROJECTED INC/(DEC) IN FUND BALANCE</b>	<b>\$ (287,914.00)</b>		

## 25-26 Budget Uses of Levy/Enrichment Funds

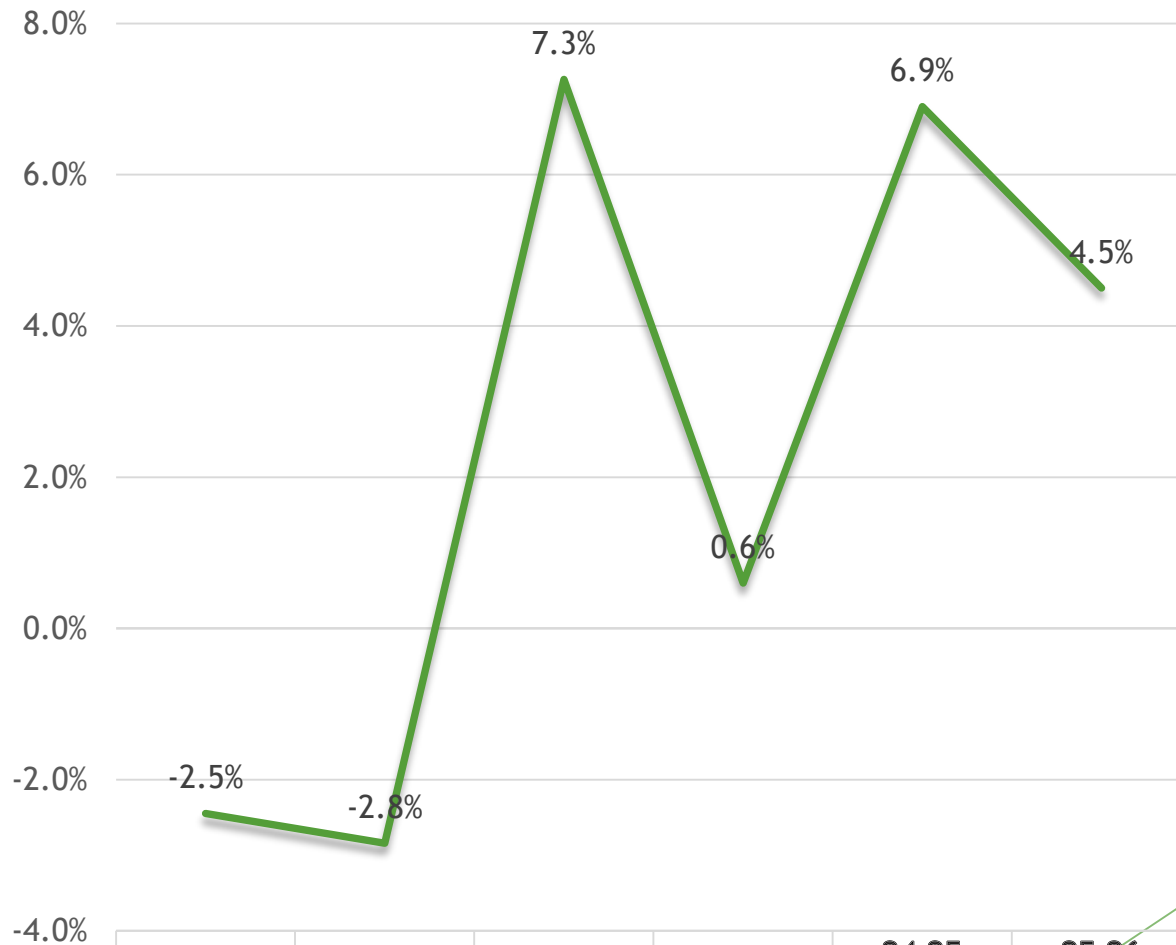
Expenditure Type	Enrichment Funds 2024-2025	Enrichment Funds 2025-2026
Certificated Salaries	\$ 738,745	\$ 1,765,000
Classified Salaries	\$ 1,234,387	\$ 1,756,000
Administrator Salaries	\$ 268,877	\$ 234,000
Benefits	\$ 520,599	\$ 825,000
Substitutes	\$ 296,242	\$ 361,000
MSOC (Mat'l/Supplies/Op Costs)	\$ (3,847)	\$ 394,000
Extracurricular	\$ 632,636	\$ 798,000
Special Education	\$ 919,069	\$ 1,003,000
WCC	\$ 8,342	\$ 15,000
Food Service	\$ 138,075	\$ 353,000
To/From Transportation	\$ 142,969	\$ 277,000
KWRL Bus Purchase	\$ 0	\$ 0
Total	\$ 4,896,094	\$ 7,781,000

## 24-25/25-26 Budget Uses of Levy/Enrichment Funds - Graph



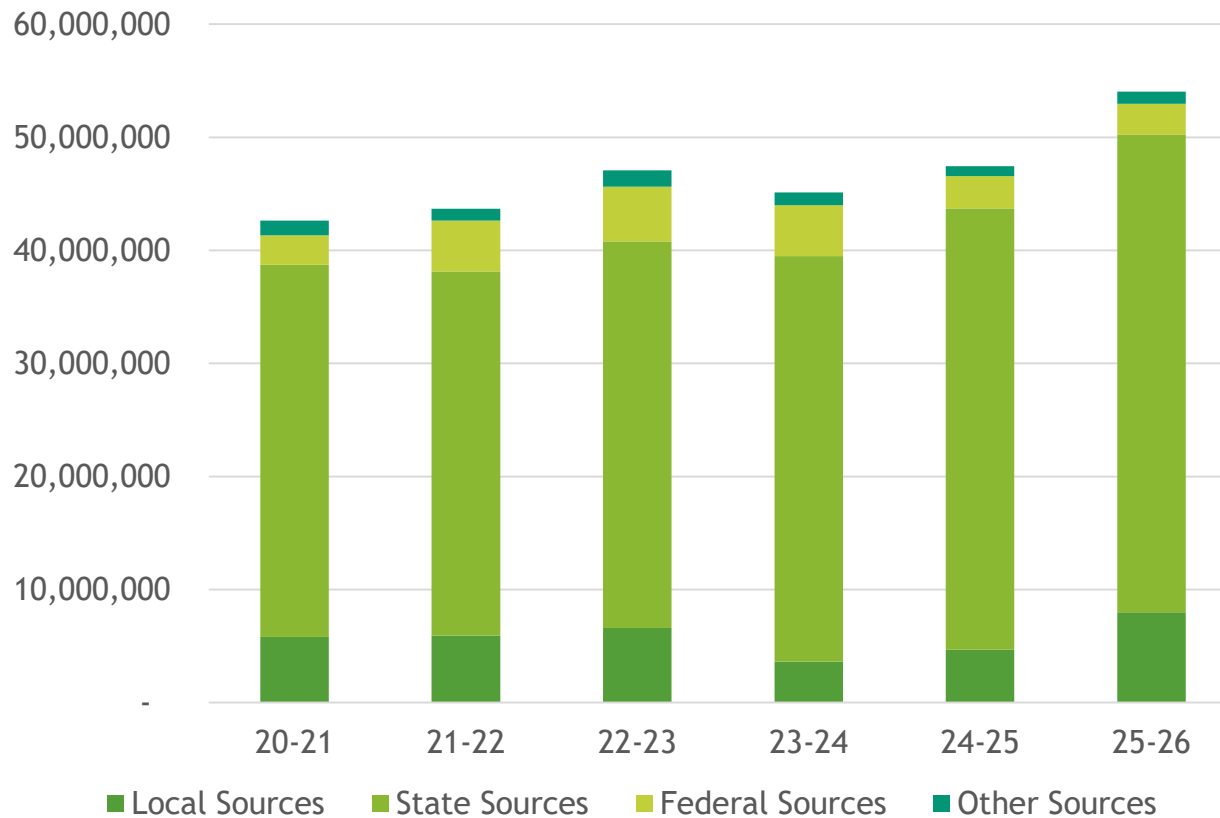


## 25-26 Budget General Fund Apportionment Change Year over Year



This graph shows the history of apportionment changes. Total enrollment in 25-26 (including RS, ALE and Dropout) is 44 students greater than in 24-25 (approx. 1.9%). There are also funded increases of 2.5% in salaries, 10.9% in health benefits and a substantial decrease in retirement rates. The MSOC's also increased by 5%. In 24-25 there were increases to the prototypical school funding model (increases to counseling, nurses, social workers, psychologists, paras, secretaries, community engagement and student safety). This is why the increase was so much greater in 24-25.

## 25-26 Budget General Fund - Revenues by Source



For the 25-26 revenue sources, the Local Sources have increased with the increase and addition of the 2026 levy (full levy increase plus levy up from \$7.05M to \$7.4M). State funds are increased due to increased enrollment, IPD and inflationary increases in all programs, Special Education enrollment increase and legislative changes and Transportation allocations.

Federal funds are very close to the same amount as in 24-25 and decreased considerably in comparison to the years after COVID when we had the ESSER funds.

## 25-26 Budget - Detailed Revenue Comparison

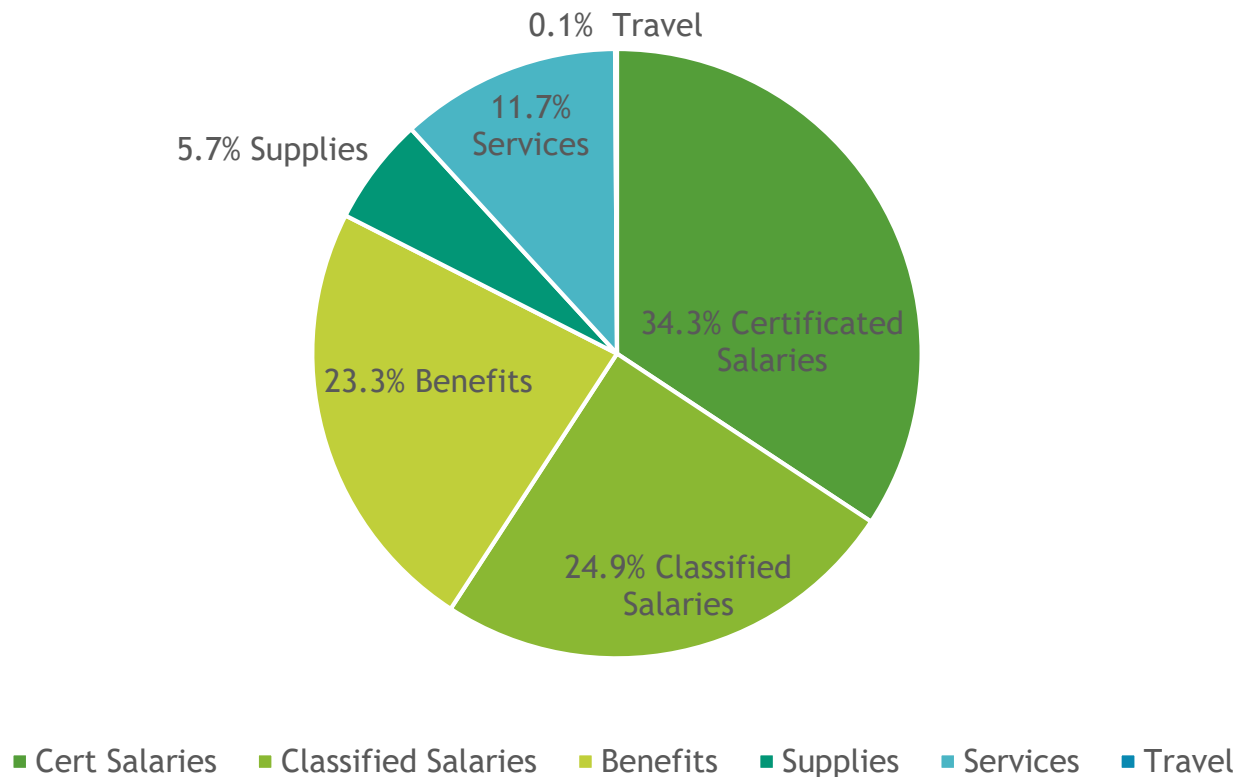
2024-25 ACTUAL AVG FTE 2367 BUDGETED FTE	24-25 BUDGET REVENUES 2369	25-26 BUDGET REVENUES 2413	DOLLAR VARIANCE	PERCENT VARIANCE 1.86%	
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$3,804,393	\$7,322,346	\$3,517,953	92.5%	Full levy back and increased
MISC TUITION & FEES	\$67,000	\$57,000	(\$10,000)	-14.9%	Participation fee decreases
DAYCARE/FAC USE	\$205,000	\$202,000	(\$3,000)	-1.5%	Facility use fee decreases
FOOD SERVICE FEES	\$213,832	\$132,322	(\$81,510)	-38.1%	Updated based on PY actual
INVESTMENT EARNINGS	\$150,000	\$90,000	(\$60,000)	-40.0%	Updated based on PY actual
GIFTS/DONATIONS	\$127,000	\$120,000	(\$7,000)	-5.5%	
MISC OTHER	\$66,000	\$66,000	\$0	0.0%	
TOTAL LOCAL MONIES	\$4,633,225	\$7,989,668	\$3,356,443	72.4%	
STATE MONIES:					
APPORTIONMENT	\$23,285,787	\$24,200,461	\$914,674	3.9%	See Appmt slide
BEA ALLOC TO SPECIAL ED	\$750,369	\$901,459	\$151,090	20.1%	Inflationary incr/enrollment inc
					Inflationary incr/enrollment inc, Safety Net increased to offset increased outside
SPECIAL ED	\$5,060,194	\$6,047,527	\$987,333	19.5%	placement costs
LAP	\$868,721	\$903,168	\$34,447	4.0%	Funding increase
DAYCARE	\$120,000	\$135,000	\$15,000	12.5%	Inc in DCYF students
MISC STATE	\$287,000	\$209,000	(\$78,000)	-27.2%	TPEP dec, no State Homeless Grant
BILINGUAL EDUCATION	\$321,349	\$360,132	\$38,783	12.1%	Inflationary inc/enrollment inc
HIGHLY CAPABLE	\$73,549	\$76,600	\$3,051	4.1%	
FOOD SERVICES	\$19,031	\$227,656	\$208,625	1096.2%	Proj funding from Local/Fed'l to State
KWRL (TRANSPORTATION)	\$8,250,000	\$9,167,000	\$917,000	11.1%	Funding based on PY Exp
TOTAL STATE MONIES	\$39,036,000	\$42,228,003	\$3,192,003	8.2%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$750,000	\$750,000	\$0	0.0%	For capacity
TITLE II - SCHOOL IMP	\$94,670	\$94,020	(\$650)	-0.7%	
FEDERAL SPECIAL ED	\$489,309	\$497,233	\$7,924	1.6%	
VOC ED	\$13,000	\$13,000	\$0	0.0%	
TITLE ONE	\$433,238	\$455,000	\$21,762	5.0%	
TITLE III/MIGRANT	\$25,403	\$60,000	\$34,597	136.2%	Rec'd Migrant 24-25, budgeted for 25-26
FOOD SERVICES	\$1,014,447	\$741,302	(\$273,145)	-26.9%	Proj funding moved to State
E-RATE/ADMIN MATCH	\$86,500	\$122,196	\$35,696	41.3%	E-rate inc (Cat 2)
TOTAL FEDERAL MONIES	\$2,906,567	\$2,732,751	(\$173,816)	-6.0%	
REV FROM OTH DIST/AGENCIES:					
KWRL	\$666,394	\$765,435	\$99,041	14.9%	Unfunded increase
FROM RSD/LCSD FOR SPED PGMS	\$29,600	\$0	(\$29,600)	-100.0%	No LCSD students
NON-HIGH(GREEN MTN)	\$6,000	\$12,000	\$6,000	100.0%	Full non-high rec'd w/full levy
FROM ESD/PRIVATE FOUND	\$58,000	\$193,897	\$135,897	234.3%	Juul settlementESD Refund
OPERATING TRANSFER	\$100,000	\$100,000	\$0	100.0%	
TOTAL FROM OTHER DIST/TFRS	\$859,994	\$1,071,332	\$211,338	24.6%	
TOTAL DISTRICT REVENUE	\$47,435,786	\$54,021,754	\$6,585,968	13.9%	

## 25-26 Budget Expenditure Comparison - By Object

	23-24 ACTUAL	24-25 BUDGET	25-26 BUDGET	24-25 TO 25-26 \$ CHANGE	24-25 TO 25-26 % CHANGE
Cert Salaries	\$16,206,471	\$16,171,037	\$18,622,172	\$2,451,135	15.2%
Class Salaries	\$10,817,473	\$11,744,015	\$13,562,259	\$1,818,244	15.5%
Benefits	\$10,774,239	\$11,693,111	\$12,687,975	\$994,864	8.5%
Supplies	\$2,274,699	\$2,875,158	\$3,072,069	\$196,911	6.8%
Services	\$4,399,991	\$5,599,905	\$6,367,552	\$767,647	13.7%
Travel	\$56,648	\$49,450	\$76,150	\$26,700	54.0%
Capital Outlay	\$94,628	\$0	\$0	\$0	100.0%
<b>TOTAL EXPEND</b>	<b>\$44,624,149</b>	<b>\$48,132,676</b>	<b>\$54,388,177</b>	<b>\$6,255,501</b>	<b>13.0%</b>

We have added over 16 additional certificated staff FTE. We added over 14 classified staff FTE (which represents approximately 18 new positions, compared to the 24-25 budget). Benefits included an 11% increase in health benefits and a decrease of approximately 3% in retirement rates and also increased due to the additional positions. Supply cost increases include increased technology purchases, inflation and reinstating building budgets back to pre-levy failure levels. Purchased Services increases include costs for Special Education students going out of district (\$300,000), increases in insurance (\$190,000) and communications contract (\$28,000). Travel increases include costs budgeted for AVID training in the next year.

## 25-26 Budget General Fund Expenditures - % of Total by Object



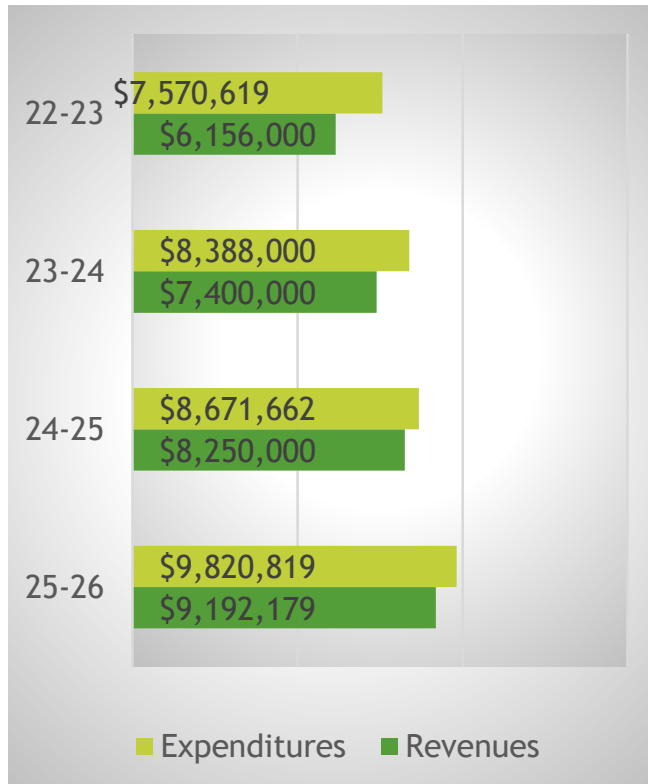
Salaries and benefits account for 82.5% of total expenditures. This is up slightly from 82.2% last year. Although we increased staffing considerably, this change is minimal due to similar percentage increases in the non-employee costs.

## 25-26 Budget - Expenditures by Activity

	24-25 BUDGET	25-26 BUDGET	\$ DIFF	% DIFF	NOTES
BOARD OF DIRECTORS	171,850.0	156,350.0	(15,500.0)	-9.0%	Audit decrease
SUPERINTENDENT'S OFFICE	457,077.0	491,980.0	34,903.0	7.6%	Sal/Ben increases
BUSINESS OFFICE	496,800.0	531,083.0	34,283.0	6.9%	Sal/Ben increases
HUMAN RESOURCES	251,324.0	258,965.0	7,641.0	3.0%	Sal/Ben increases
COMMUNICATIONS	5,000.0	28,560.0	23,560.0	471.2%	Add back from levy cuts
SUPERVISION	584,522.0	411,499.0	(173,023.0)	-29.6%	Accounting change, move Inst Coaches to Prof Dev
MEDIA/LEARNING RES	337,018.0	332,243.0	(4,775.0)	-1.4%	
PRINCIPAL'S OFFICE	2,235,459.0	2,562,452.0	326,993.0	14.6%	Sal/Ben increases, building budgets back to pre-levy amounts
GUIDANCE - COUNSELING	1,154,665.0	1,803,340.0	648,675.0	56.2%	Sal/Ben increases, Increased Counselors, Student Advocates, Family Engagement
SAFETY	72,670.0	59,704.0	(12,966.0)	-17.8%	Removed 24-25 budgeted position not filled (JUUL Settlement not spent)
HEALTH/PSYCH	1,420,067.0	1,712,928.0	292,861.0	20.6%	Sal/Ben inc, add'l OT contract
TEACHING	24,644,951.0	27,097,393.0	2,452,442.0	10.0%	Sal/Ben inc, add'l classroom teachers and paras in all buildings
EXTRACURRICULAR	632,636.0	797,674.0	165,038.0	26.1%	Sal/Ben inc, increases for WMS Boys Soccer and Girls Flag Football, reinstate uniform/equipment to buildings
PROF DEVELOPMENT	787,438.0	1,511,182.0	723,744.0	91.9%	Sal/Ben inc, move Inst Coaches to PD, increased Inst Coaches at WMS and WHS, move all teacher bargained days to 31 (partial was in Act 27)
CURRICULUM	235,850.0	287,500.0	51,650.0	21.9%	Add curriculum materials
FOOD SERVICE	1,385,185.0	1,454,686.0	69,501.0	5.0%	Sal/ben increases, Sodexo contract increase
TRANSPORTATION	8,671,661.0	9,820,819.0	1,149,158.0	13.3%	Sal/Ben increases, added 10 add'l routes, parts and tires increase
MAINTENANCE/CUSTODIAL	2,296,344.0	2,585,203.0	288,859.0	12.6%	Sal/Ben increases, Director inc to FT, Added 3 cust/grounds positions
UTILITIES/SECURITY	883,150.0	867,350.0	(15,800.0)	-1.8%	
INSURANCE	315,000.0	422,517.0	107,517.0	34.1%	Inflationary increase (before rebate)
TECHNOLOGY	874,707.0	885,994.0	11,287.0	1.3%	
PRINT/MOTOR POOL/PUB ACT	219,302.0	230,251.0	10,949.0	5.0%	
TOTAL EXPENDITURES	\$ 48,132,676	\$ 54,309,673	\$ 6,176,997		

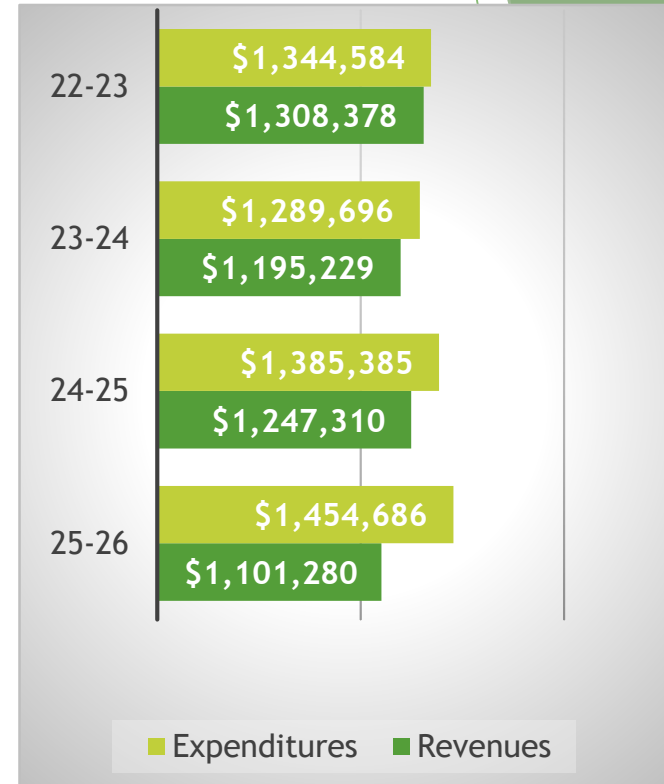
## 25-26 Budget Transportation & Food Service

### Transportation Revenues/Expend



Revenues only include the state-funded revenues. We also receive payments from the other districts. Woodland's portion of KWRL for 25-26 is \$199,500 (operations \$50,000 more than the 24-25 budget).

### Food Service Revenues/Expend



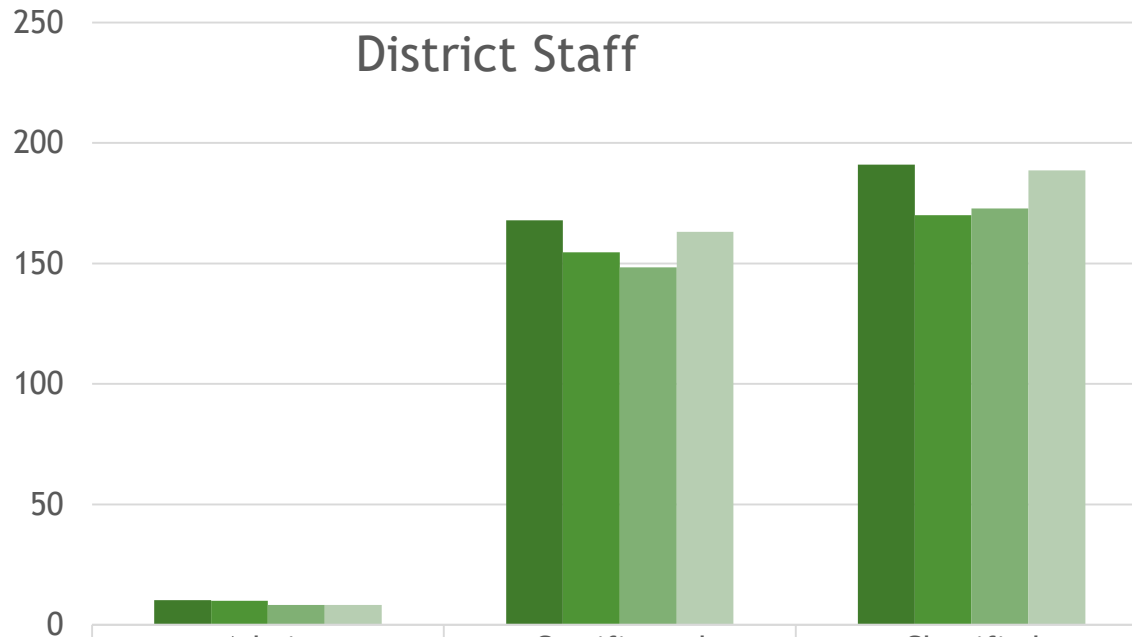
25-26 Food Service cost is approximately \$353,000 in comparison with the previous year budgeted cost of \$138,000. The Sodexo estimates for the year are very conservative regarding meal participation, which is why the increase is so large. They are working hard to increase participation and revenues at the buildings, which will help the bottom line. Bargained increases and benefit increases also contribute to the increased cost.

## 25-26 Budget Before and After School Care

- ▶ For many years, the WCC programs have provided opportunities for parents and students in a small community without many daycare options for families.
- ▶ The programs served about 120 families throughout the year at Columbia and North Fork. They also provide summer care at Columbia.
- ▶ The WCC program is licensed by the state and able to provide options for low-income families.
- ▶ Daycare programs are budgeted to run at a loss of \$15,000 for 25-26 (in comparison with \$8,500 in 24-25). Part of the levy reduction plan was that WCC would be self-supporting. Missy and I have worked together to minimize staff while still staying in compliance with the states regulations, increasing fees and Missy has received some private donations to help cover the cost of snacks and other supplies. These conservative measures will continue even with the return of the levy funds.



## 25-26 Budget History of Staff Changes



	Admin	Certificated	Classified
22-23 Budget	10.2	167.87	190.96
23-24 Budget	10	154.56	170.052
24-25 Budget	8.2	148.42	172.76
25-26 Budget	8.2	163.12	188.66

## 25-26 Budget Certificated Staff Detail

CERT/ADMIN STAFFING				
PROGRAM	24-25 BUDGET	25-26 BUDGET	DIFFERENCE	EXPLANATION
BASIC ED	117.80	129.46	11.66	
ADMINISTRATORS	6.20	6.20	-	
DISTRICT	2.00	2.00	-	
CES	21.25	24.20	2.95	Added .9 Counselor, 2 classroom teachers
NFES	28.48	30.78	2.30	Added .3 counselor, Specialist and 1 classroom teacher
WMS	31.65	35.33	3.68	Increased coaching, added AVID electives, added SS teacher,
WHS	24.85	27.40	2.55	Added Student Advocate, Science teacher, Counselor
Yale	3.37	3.55	0.18	
ALTERNATIVE ED	3.82	3.41	(0.41)	Decrease to LRA K-5 (decreased enrollment)
SPECIAL ED	22.20	23.70	1.50	Psych accounting change (.4 back to Sped), NFES RR/DSP inc
CTE - WHS	2.40	4.70	2.30	No longer using temporary certificate staff
CTE - WMS	0.20	0.40	0.20	
TITLE ONE	1.40	1.00	(0.40)	Using funds for Inst Coaches (high paid staff)
LAP/TITLE II	3.60	3.40	(0.20)	Sal/Ben increases greater than funding increases
STATE BILINGUAL	4.00	3.80	(0.20)	Staff taking part time leave
HIGHLY CAPABLE	0.20	0.45	0.25	
DISTRICTWIDE SUPPORT	1.00	1.00	-	Nurse
TOTAL CERT/ADMIN STAFF	156.62	171.32	14.70	

## 25-26 Budget Classified Staff Detail

CLASSIFIED STAFFING				
PROGRAM	24-25 BUDGET	25-26 BUDGET	DIFFERENCE	
PARAS/PGM SPECIALISTS	56.75	60.60	3.85	Reinstate WMS behavior, increases in Special Ed
LPN/PT ASSISTANT	0.64	2.99	2.35	Added PT Asst, reinstate nursing at all buildings
SECRETARIES	14.41	14.59	0.18	Reinstate hours cut from NFES and WMS
MAINT/CUST/GROUNDS	17.42	20.55	3.13	Reinstatement of 3 custodial positions
DAYCARE	2.94	3.16	0.22	
SUPERVISORS	4.66	5.00	0.34	Facilities Supervisor from PT to FT
BUS OFFICE/DO - NON-REPS	3.00	3.00	-	
TECHNOLOGY	3.25	3.00	(0.25)	Overlap of retiring Tech 1 and replacement in 24-25
FOOD SERVICE	8.49	8.63	0.14	Increase of 2.5 hours WMS and 2 hours less at NFES not filled in 24-25
TRANSPORTATION	61.20	67.11	5.91	Addition of 10 routes (drivers)
TOTAL CLASSIFIED	172.76	188.63	15.87	

# OTHER FUNDS

Capital Projects

Debt Service

ASB

Transportation vehicle

# CAPITAL PROJECTS FUND

▶ Beginning Fund Balance	\$ 741,000
▶ Revenues/Other Financing Source	\$1,250,000
▶ Expenditures/Financial Uses	<u>\$ 910,000</u>
▶ Ending Fund Balance	\$1,081,000

# DEBT SERVICE FUND

▶ Beginning Fund Balance	\$ 1,830,000
▶ Revenues/Other Financial Source	\$ 3,971,003
▶ Expenditures/Other Financial Uses	<u>\$ 3,775,000</u>
▶ Ending Fund Balance	\$ 2,026,003

Debt Outstanding 9/1/25 = \$38,270,000

# ASB FUND

ASB funds are for the extracurricular benefit of the students. Their involvement in the decision-making process is an integral part of associated student body government.

Beginning Fund Balance	\$ 417,000
Revenues	\$ 400,500
Expenditures	<u>\$ 411,000</u>
Ending Fund Balance	\$ 406,500

# TRANSPORTATION VEHICLE FUND

This fund is used to replace buses for the KWRL Cooperative districts. Revenue comes from the State (in the form of depreciation payments), interest earned on the investments and the annual payments made by the four member districts (Kalama, Woodland, Ridgefield and La Center) to cover options and buses necessary for growth. We have received a grant from the EPA (\$2.8M) and the WA State Dept of Ecology (\$2M) for electric buses. The budget revenues and expenditures reflect the additional electrification revenues and expenditures. Due to the grants received, the decision was made to not collect the funds from the 4 districts for 25-26.

Beginning Fund Balance	\$ 5,840,000
Revenues	\$ 7,980,000
Expenditures	<u>\$ 8,000,000</u>
Ending Fund Balance	\$ 5,820,000