

# **PULLMAN SCHOOL DISTRICT NO. 267**



**FY 2025-2026 BUDGET**



This Budget Summary outlines key information for the Pullman School District's 2025–2026 Budget. Detailed budget data is available in the official OSPI Form F-195, which can be accessed on our district website or in print at the district office upon request.

# Foundation of a School Budget

## ➤ Staffing and Class Size

- *Adequate staffing levels to maintain appropriate class sizes*

## ➤ Educational Programs and Services

- *Support core and elective course offerings, curriculum and instructional materials, student support services (including counseling, special education, and intervention), and professional development.*

## ➤ Infrastructure and Operational Support

- *Maintain school facilities, buildings, and grounds; support classroom and administrative technology; and provide transportation, food service, custodial, and other essential support services.*

## ➤ Contractual and Legal Obligations

- *Collective bargaining agreements, including required salaries, benefits, and compliance with labor laws.*



# Operational Goals

## Financial

- Maintain 7.5% minimum fund balance to meet one month's payroll
- Prepare for unexpected emergencies
- Sustain our current expenditure commitments into the future

## Instructional

- Promote a culture of learning that supports student wellness and engagement.
- Ensure protocols and practices reflect student belonging to foster a positive and supportive learning environment.
- Implement effective instructional strategies and integrate social-emotional learning to support student growth and achievement.
- Provide meaningful, goal-aligned professional development that equips staff to meet student needs and advance district priorities.

**GOALS + PLANS = SUCCESS**





## 2025-2026 Recommended Budgets



*Each fund is like its own checking account. They can't be used outside of their intended use.*

### 2025-26 Recommended Budget

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>Total Revenues</b>	<b>\$ 44,541,325</b>	<b>\$ 626,475</b>	<b>\$ 7,177,920</b>	<b>\$ 1,618,000</b>	<b>\$ 330,518</b>
Interfund Transfers In					
<b>Subtotal</b>	<b>\$ 44,541,325</b>	<b>\$ 626,475</b>	<b>\$ 7,177,920</b>	<b>\$ 1,618,000</b>	<b>\$ 330,518</b>
<b>Total Expenditures</b>	<b>\$ 44,541,325</b>	<b>\$ 739,877</b>	<b>\$ 6,970,591</b>	<b>\$ 3,726,596</b>	<b>\$ 285,000</b>
Interfund Transfers Out				\$ 100,000	
<b>Beginning Fund Balance</b>	<b>\$ 3,904,808</b>	<b>\$ 614,281</b>	<b>\$ 3,766,324</b>	<b>\$ 2,705,515</b>	<b>\$ 847,828</b>
<b>Change In Fund Balance</b>	<b>\$ -</b>	<b>\$ (113,402)</b>	<b>\$ 207,329</b>	<b>\$ (2,208,596)</b>	<b>\$ 45,518</b>
<b>Ending Fund Balance</b>	<b>\$ 3,904,808</b>	<b>\$ 500,879</b>	<b>\$ 3,973,653</b>	<b>\$ 496,919</b>	<b>\$ 893,346</b>

The secret to budgeting is that it needs to be honest. Not what you think it should be or wish it could be, but what it really is.  
- Lisa Conway-Hughes



## 2025-2026 Enrollment & Staffing

Actual and Projected Average Enrollment (FTE)					
Grades	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimate 2025-26
Elementary (K-5)	1171	1217	1179	1205	1205
Middle (6-8)	578	586	615	636	588
High (9-12)	815	838	780	754	747
<b>Total K-12 Enrollment</b>	<b>2564</b>	<b>2641</b>	<b>2574</b>	<b>2595</b>	<b>2540</b>
<b>FTE Change from Prior Year</b>	<b>35</b>	<b>77</b>	<b>-67</b>	<b>21</b>	

Actual Average vs. Budgeted Enrollment					
Grades	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Estimate 2025-26
Actual K-12 Enrollment	2564	2641	2574	2595	
Budgeted FTE	2615	2625	2650	2560	2540
<b>Variance</b>	<b>-51</b>	<b>16</b>	<b>-76</b>	<b>35</b>	

Staffing	Average 2023-24	Budget 2024-5	Budget 2025-26
Instructional & Administrative Staff	214.490	200.530	<b>198.722</b>
Classified Staff	107.610	107.590	<b>101.761</b>
<b>Total FTE</b>	<b>322.100</b>	<b>308.120</b>	<b>300.483</b>

Enrollment projections are essential to the budget, as it is used to determine the revenue eligibility the district is to receive.

**FTE = Full-Time Equivalent**

## Breakdown by Program

Program	Certified		Classified		Benefits	Total Salaries & Benefits	Total FTE	% by Program
	FTE	Salary	FTE	Salary				
(01) Basic Ed Certified	144.513	\$15,003,366	19.677	\$1,612,298	\$5,379,246	\$21,994,910	164.190	54.64%
(02) ALE	0.350	\$ 26,380	0.000	\$ -	\$ 11,344	\$ 37,724	0.350	0.12%
(21) Special Education, State	25.255	\$ 2,345,337	20.509	\$1,221,621	\$1,521,957	\$ 5,088,915	45.764	15.23%
(24) Special Education, Federal	5.000	\$ 370,519	0.000	\$ -	\$ 137,521	\$ 508,040	5.000	1.66%
(31) Vocational Education, State	7.600	\$ 839,112	1.022	\$ 67,805	\$ 281,269	\$ 1,188,186	8.622	2.87%
(34) Middle School CTE	2.000	\$ 216,026	0.000	\$ -	\$ 65,401	\$ 281,427	2.000	0.67%
(51) Disadvantaged (Title 1)	3.000	\$ 295,374	1.384	\$ 82,675	\$ 142,103	\$ 520,152	4.384	1.46%
(52) School Improvement (Title II)	0.500	\$ 53,436	0.000	\$ -	\$ 16,381	\$ 69,817	0.500	0.17%
(55) Learning Assistance (LAP)	6.004	\$ 493,635	0.915	\$ 53,917	\$ 207,993	\$ 755,545	6.919	2.30%
(58) Special and Pilot Programs	0.000	\$ 117,252	0.000	\$ 8,993	\$ 19,613	\$ 145,858	0.000	0.00%
(64) Limited English	0.000	\$ -	0.000	\$ -	\$ -	\$ -	0.000	0.00%
(65) Transitional Bilingual	2.000	\$ 177,092	0.519	\$ 29,128	\$ 78,742	\$ 284,962	2.519	0.84%
(73) Summer School	0.000	\$ 11,002	0.000	\$ -	\$ 1,684	\$ 12,686	0.000	0.00%
(74) Highly Capable	0.500	\$ 53,436	0.000	\$ -	\$ 16,381	\$ 69,817	0.500	0.17%
(79) Instructional Programs	0.000	\$ -	0.000	\$ -	\$ -	\$ -	0.000	0.00%
(97) District-Wide Support	2.000	\$ 458,830	40.000	\$2,987,552	\$1,232,109	\$ 4,678,491	42.000	13.98%
(98) School Food Service	0.000	\$ -	7.668	\$ 455,112	\$ 300,488	\$ 755,600	7.668	2.55%
(99) Pupil Transportation	0.000	\$ -	10.067	\$ 805,749	\$ 437,727	\$ 1,243,476	10.067	3.35%
<b>Totals</b>	<b>198.722</b>	<b>\$20,460,797</b>	<b>101.761</b>	<b>\$7,324,850</b>	<b>\$9,849,959</b>	<b>\$37,635,606</b>	<b>300.483</b>	<b>100.00%</b>

Never spend your money before you've earned it.  
— Thomas Jefferson

## Funded vs. Actual

PROGRAMS 01 & 97 ONLY	F 203 FUNDED	F195 BUDGET	UNDERFUNDED
FTE (Certified & Classified)	189.860	206.190	(16.330)
SALARIES*	\$ 14,896,085	\$ 20,062,046	(\$5,165,961)
BENEFITS	\$ 5,730,838	\$ 6,611,355	(\$880,517)
TOTAL			(\$6,046,478)

\*Includes only Program 01 & 97 costs associated with salaries (staff over state allocation, LID, class size overload, extended days, subs, stipends, extra hours, overtime, leave buyback, etc.)





## General Fund Budget

**The General Fund Budget, totaling approximately \$44.5 million, supports the district's annual operations. The district anticipates serving around 2,540 FTE students, supported by 198.72 FTE instructional and administrative staff and 101.76 FTE classified staff.**

**For the 2025–2026 fiscal year, projected General Fund revenue is expected to increase by \$1,175,850 compared to the 2024–2025 budget. Revenue estimates are based on the F-203 revenue forecast, projected student enrollment, and anticipated new grants. Expenditures reflect current staffing levels and operational costs.**



*FTE = Full-Time Equivalent*

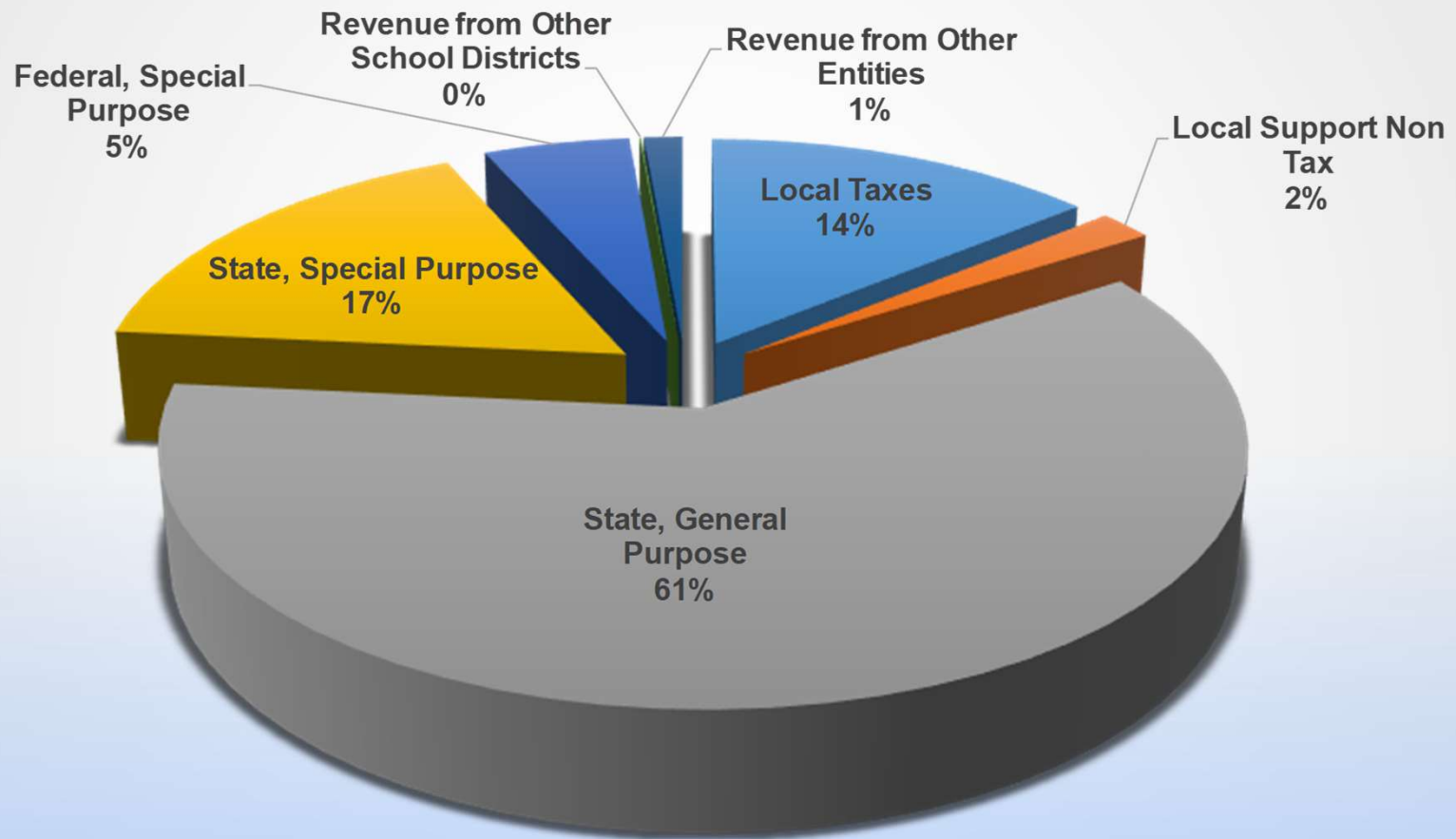


## General Fund Revenues

	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase/ (Decrease)
1000 LOCAL TAXES	\$ 5,310,589	\$ 5,817,000	\$ 6,237,000	\$ 420,000
2000 Local Support Non Tax	\$ 712,052	\$ 873,850	\$ 866,200	\$ (7,650)
3000 State, General Purpose	\$26,159,169	\$26,969,312	\$26,988,051	\$ 18,739
4000 State, Special Purpose	\$ 6,808,124	\$ 6,957,089	\$ 7,491,606	\$ 534,517
5000 Federal, General Purpose	\$ -	\$ -	\$ -	\$ -
6000 Federal, Special Purpose	\$ 2,235,769	\$ 2,208,724	\$ 2,323,968	\$ 115,244
7000 Rev from Other School Distri	\$ 551	\$ 24,000	\$ 24,000	\$ -
8000 Rev from Other Entities	\$ 10,000	\$ 515,500	\$ 510,500	\$ (5,000)
9000 Other Financing Sources	\$ 55,189	\$ -	\$ 100,000	\$ 100,000
<b>Grand Total</b>	<b>\$41,291,443</b>	<b>\$43,365,475</b>	<b>\$44,541,325</b>	<b>\$ 1,175,850</b>

*Refer to 'A Guide to Pullman Public Schools Budget' on the district website for an explanation of revenue sources*

## Where does the money come from?



They call it a budget so you don't budge from it.  
— Mike Figgis

# General Fund Expenditures by Program

		Actual 2023-24	Budget 2024-25	Budget 2025-26
00	Regular Instruction	\$ 23,743,172	\$ 23,820,385	\$ 23,595,015
10	Federal Special Purpose	\$ 12,198	\$ -	\$ -
20	Special Education	\$ 4,995,396	\$ 5,356,610	\$ 5,777,707
30	Vocational Education	\$ 1,622,864	\$ 1,569,215	\$ 1,688,845
50&60	Compensatory Education	\$ 2,065,731	\$ 2,325,923	\$ 2,232,592
70	Other Instructional Prog	\$ 157,528	\$ 752,390	\$ 694,019
80	Community Services	\$ 22,072	\$ 39,000	\$ 9,850
90	Support Services	\$ 10,378,704	\$ 10,904,431	\$ 10,543,297
GRAND TOTAL		\$ 42,997,665	\$ 44,767,954	\$ 44,541,325

## Direct Classroom Support

- ✓ Teachers/Administration
- ✓ Instructional Assistants
- ✓ Guidance/Counseling/Psychologists
- ✓ Nurses
- ✓ Occupational & Physical Therapists
- ✓ Office Staff
- ✓ Athletics/Student Activities
- ✓ Classroom Supplies
- ✓ Learning Improvement Days
- ✓ Instructional Technology

## Indirect Classroom Support

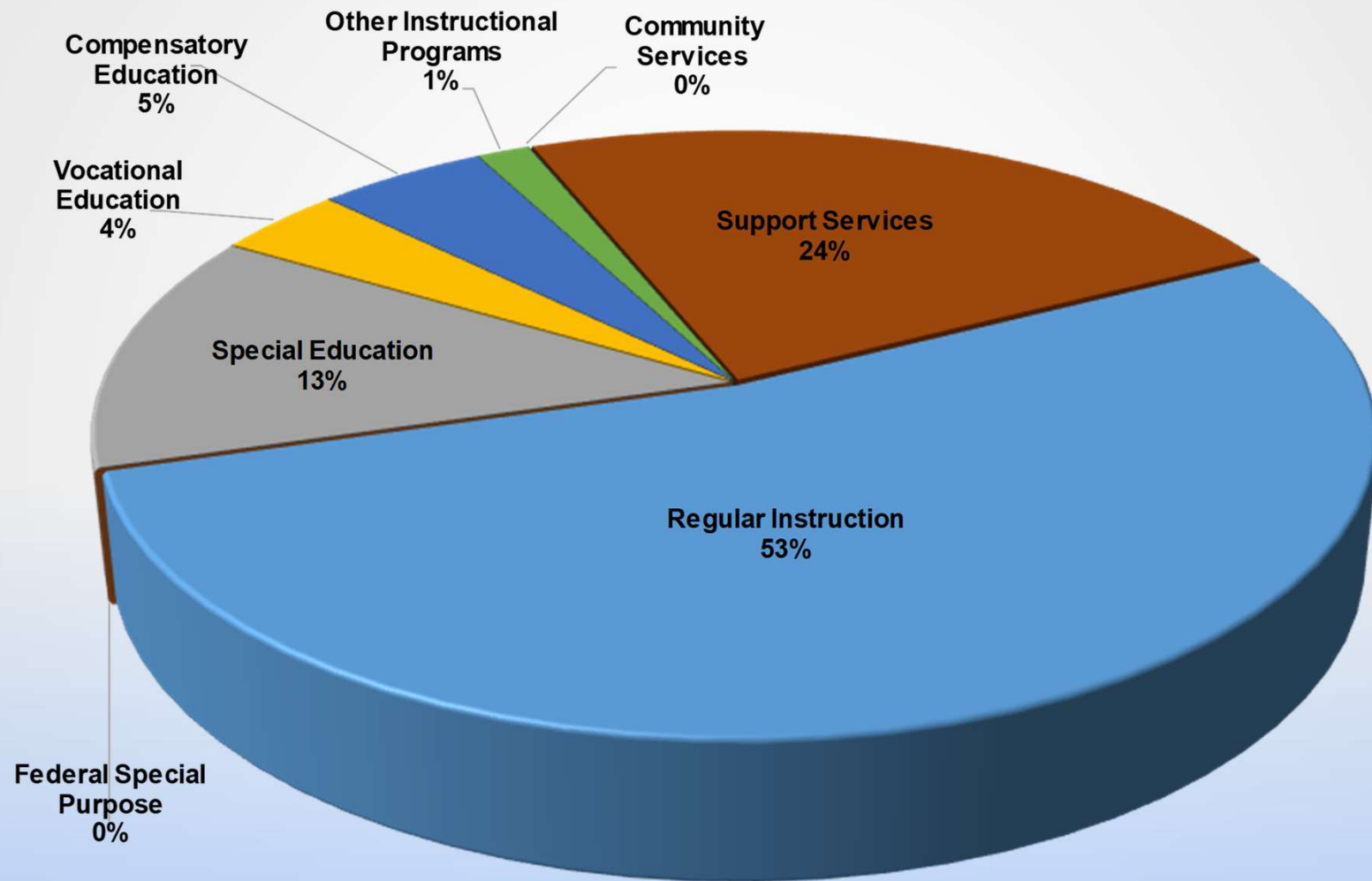
- ✓ Utilities
- ✓ Maintenance
- ✓ Custodians
- ✓ Curriculum & Instruction
- ✓ Professional Development
- ✓ Transportation
- ✓ Technology
- ✓ Food Service

## District Level Support

- ✓ Business Office
- ✓ Human Resources
- ✓ Superintendent's Office
- ✓ Curriculum & Instruction
- ✓ Board Expenses
- ✓ Insurance
- ✓ Risk Management

*Refer to 'A Guide to Pullman Public Schools Budget' on the district website for an explanation of revenue sources*

## Where is the money spent?



The only man who never makes mistakes is the man who never does anything."  
— Theodore Roosevelt



## General Fund Expenditures by Object

Expenditures by Object	2023-24	% of Total	2024-25	% of Total	2025-26	% of Total
Certificated Salaries	\$20,012,026	46.54%	\$20,105,858	44.91%	\$20,460,797	45.94%
Classified Salaries	\$ 7,362,567	17.12%	\$ 7,538,790	16.84%	\$ 7,324,850	16.45%
Employee Benefits & Taxes	\$ 9,837,725	22.88%	\$10,057,046	22.46%	\$ 9,849,959	22.11%
Supplies & Instructional Res.	\$ 1,696,123	3.94%	\$ 2,316,514	5.17%	\$ 2,275,962	5.11%
Purchased Services	\$ 3,899,658	9.07%	\$ 4,653,982	10.40%	\$ 4,519,570	10.15%
Travel	\$ 122,057	0.28%	\$ 85,764	0.19%	\$ 105,187	0.24%
Capital Outlay	\$ 67,510	0.16%	\$ 10,000	0.02%	\$ 5,000	0.01%
<b>Total Object</b>	<b>\$42,997,666</b>	<b>100.00%</b>	<b>\$44,767,954</b>	<b>100.00%</b>	<b>\$44,541,325</b>	<b>100.00%</b>



# 2025-2026 MSOC DISCLOSURE



Combined 1191 MSOC from F-203	
Regular Instruction (Column A)	\$ 3,827,458
Grades 9-12 Additional (Column J)	\$ 160,485
<b>* Total MSOC Allocation</b>	<b>\$ 3,987,943</b>

** Objects of Expenditure from F-195	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$563,675	\$260,325	\$0	\$0	\$303,350
Object 7 - totals	\$3,537,773	\$639,992	\$6,049	\$20,582	\$2,871,150
Object 8 - totals	\$16,150	\$4,650	\$0	\$0	\$11,500
Object 9 - totals	\$5,000	\$0	\$0	\$0	\$5,000
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$4,122,598</b>				

<b>* Difference</b>	<b>(\$134,655)</b>
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ESSB 5950 - Section 504(8)(a)(ii) page 688:

(ii) For the 2025-26 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (a) (ii) (A) of this subsection (8) exceeds (a) (ii) (B) of this subsection (8), any proposed use of this difference and how this use will improve student achievement.

**MSOC = Materials, Supplies, and Operating Costs**

## Property Tax Levy Collection

	Voter Approved Levy Amount	Levy Collection Based on \$2.50 per \$1,000 of Assessed Value	Anticipated State Local Effort Assistance (LEA) to Offset Levy	Additional Revenue
2025-26	\$6,300,000	\$6,237,000	\$127,273	\$6,364,273
2026-27	\$6,300,000	\$6,237,000	\$701,648	\$6,938,648
2027-28	\$6,300,000	\$6,237,000	\$761,463	\$6,998,463
2028-29	\$6,300,000	\$6,237,000	\$648,553	\$6,885,553

*During the budget process, only current levy amounts may be used for future budget projections if a levy has not been approved by the voters*



Levy Amount	Collection Percent	Revenue Projection
<b>Fall 2025</b> \$6,300,000	42.00%	\$2,646,000
<b>Spring 2026</b> \$6,300,000	57.00%	\$3,591,000
<b>Total Estimated 2025-26 Levy Revenue</b>		<b>\$6,237,000</b>

*\*Collection percentage estimated at 99.0%*

We must consult our means rather than our wishes.  
-George Washington

# Capital Projects Fund Summary

CAPITAL PROJECTS FUND SUMMARY			
	Actual 2023-24	Budget 2024-25	Budget 2025-26
<b>Beginning Fund Balance</b>	<b>\$ 2,475,863</b>	<b>\$ 2,479,149</b>	<b>\$ 2,705,515</b>
<b>Revenues</b>			
1000 Local Taxes	\$ 199,645	\$ 255,000	\$ 297,000
2000 Local Nontax Support	\$ 139,099	\$ 114,800	\$ 121,000
4000 State, Special Purpose	\$ 10,424	\$ -	\$ -
8000 Revenues from Other Entities	\$ -	\$ -	\$ -
9000 Other Financing Sources	\$ -	\$ -	\$ 1,200,000
<b>Total Rev &amp; Other Financing Sources</b>	<b>\$ 349,168</b>	<b>\$ 369,800</b>	<b>\$ 1,618,000</b>
<b>Expenditures</b>			
10 Sites	\$ 17,504	\$ -	\$ 1,200,000
20 Buildings	\$ 17,719	\$ 2,138,800	\$ 2,262,000
30 Equipment	\$ 225,348	\$ 255,686	\$ 260,096
50 Sale and Lease Expenditures	\$ -	\$ -	\$ -
60 Bond Issuance Expenditures	\$ -	\$ 4,500	\$ 4,500
<b>Total Expenditures</b>	<b>\$ 260,571</b>	<b>\$ 2,398,986</b>	<b>\$ 3,726,596</b>
OTHER FINANCING USES - TRANSFERS OUT			\$ 100,000
<b>Ending Fund Balance</b>	<b>\$ 2,564,460</b>	<b>\$ 449,963</b>	<b>\$ 496,919</b>

The greatest wealth is to live content with little.  
— Plato





## 2025-2026 Capital Project Expenditures



- **Pioneer Center upgrades**
- **Elementary roof replacements**
- **Land purchase (*PAC encumbrance*)**
- **Technology (*Levy*)**





# Debt Service Fund Summary

## DEBT SERVICE FUND SUMMARY

	Actual 2023-24	Budget 2024-25	Budget 2025-26
<b>Beginning Fund Balance</b>	<b>\$ 4,363,149</b>	<b>\$ 3,984,549</b>	<b>\$ 3,766,324</b>
<b>Revenues</b>			
1000 Local Taxes	\$ 7,301,437	\$ 7,119,300	\$ 7,087,920
2000 Local Nontax Support	\$ 130,137	\$ 85,000	\$ 90,000
9000 Other Financing Sources	\$ -	\$ -	\$ -
<b>Total Rev &amp; Other Financing Source</b>	<b>\$ 7,431,574</b>	<b>\$ 7,204,300</b>	<b>\$ 7,177,920</b>
<b>Expenditures</b>			
Matured Bond Expenditures	\$ 4,980,000	\$ 4,680,000	\$ 4,625,000
Interest on Bonds	\$ 3,001,470	\$ 2,560,116	\$ 2,335,591
UnderWriter's Fees	\$ 1,460	\$ 10,000	\$ 10,000
Other Financing Uses	\$ -		
<b>Total Expenditures</b>	<b>\$ 7,982,930</b>	<b>\$ 7,250,116</b>	<b>\$ 6,970,591</b>
<b>Ending Fund Balance</b>	<b>\$ 3,811,793</b>	<b>\$3,938,733</b>	<b>\$ 3,973,653</b>

An investment in education gives the best returns  
-Benjamin Franklin

## Bond Summaries

Voter Approved General Obligation Bonds	Final Maturity	Par at Issuance	Outstanding	Project
UTGO Bonds, 2016	12/01/32	\$20,450,000	\$15,010,000	Kamiak Elementary
UTGO Bonds, 2020A (Tax Exempt)	12/01/39	\$9,180,000	\$9,180,000	LMS Renovation/HVAC
UTGO Bonds, 2020B (Taxable)	12/01/34	\$4,960,000	\$3,765,000	LMS Renovation/HVAC
UTGO Refunding Bonds, 2023	12/01/32	\$35,555,000	\$29,075,000	PHS/Franklin Elementary
<b>Total</b>		<b>\$70,145,000</b>	<b>\$57,030,000</b>	

**THANK YOU  
FOR INVESTING  
IN OUR  
STUDENTS**

**UTGO** = *Unlimited Tax General Obligation*

# Associated Student Body Fund Summary



ASSOCIATED STUDENT BODY FUND SUMMARY			
	Actual 2023-24	Budget 2024-25	Budget 2025-26
<b>Beginning Fund Balance</b>	<b>\$ 448,278</b>	<b>\$ 543,116</b>	<b>\$ 614,281</b>
<b>Revenues</b>			
1000 General Student Body	\$ 126,947	\$ 236,105	\$ 295,555
2000 Athletics	\$ 153,927	\$ 153,970	\$ 178,470
3000 Classes	\$ 23,281	\$ 13,400	\$ 15,300
4000 Clubs	\$ 208,891	\$ 125,900	\$ 130,150
6000 Private Moneys	\$ 1,126	\$ 7,000	\$ 7,000
<b>Total Revenues</b>	<b>\$ 514,172</b>	<b>\$ 536,375</b>	<b>\$ 626,475</b>
<b>Expenditures</b>			
1000 General Student Body	\$ 42,369	\$ 258,725	\$ 251,275
2000 Athletics	\$ 148,916	\$ 233,307	\$ 239,057
3000 Classes	\$ 20,544	\$ 13,640	\$ 20,640
4000 Clubs	\$ 223,729	\$ 209,055	\$ 221,905
6000 Private Moneys	\$ 1,126	\$ 7,000	\$ 7,000
<b>Total Expenditures</b>	<b>\$ 436,684</b>	<b>\$ 721,727</b>	<b>\$ 739,877</b>
<b>Ending Fund Balance</b>	<b>\$ 525,766</b>	<b>\$ 357,764</b>	<b>\$ 500,879</b>

Teachers can open the door, but you must enter it yourself.  
-Chinese Proverb

# Transportation Vehicle Fund Summary

TRANSPORTATION VEHICLE FUND SUMMARY			
	Actual 2023-24	Budget 2024-25	Budget 2025-26
<b>Beginning Fund Balance</b>	<b>\$ 667,544</b>	<b>\$ 644,526</b>	<b>\$ 847,828</b>
<b>Revenues</b>			
2300 Investment Earnings	\$ 26,780	\$ 21,000	\$ 30,000
4300 Other State Agencies - Unassigned	\$ -	\$ 292,802	\$ -
4499 Reimbursement Depreciation	\$ 315,745	\$ 260,589	\$ 300,518
9300 Other Financing Sources	\$ -	\$ -	\$ -
<b>Total Rev &amp; Other Financing Sources</b>	<b>\$ 342,525</b>	<b>\$ 574,391</b>	<b>\$ 330,518</b>
<b>Expenditures</b>			
33 Equipment Purchases	\$ 358,188	\$ 586,000	\$ 185,000
34 Equipment Major Repair	\$ -	\$ 100,000	\$ 100,000
<b>Total Expenditures</b>	<b>\$ 358,188</b>	<b>\$ 686,000</b>	<b>\$ 285,000</b>
<b>Ending Fund Balance</b>	<b>\$ 651,881</b>	<b>\$ 532,917</b>	<b>\$ 893,346</b>

School bus drivers are the people who transport children to their future

# 4 YEAR ENROLLMENT & BUDGET PROJECTION



**2025-2026 through 2028-29**

One reason people resist change is because they focus on what they have to give up, instead of what they have to gain.  
— Rick Godwin



## Four Year Enrollment Projection

Grade	2025-26	2026-27	2027-28	2028-29
Kindergarten	176.00	175.00	174.00	174.00
1st	176.00	175.00	175.00	174.00
2nd	191.00	190.00	174.00	174.00
3rd	217.00	216.00	190.00	172.00
4th	239.00	239.00	216.00	190.00
5th	206.00	205.00	239.00	214.00
6th	175.00	174.00	205.00	237.00
7th	206.00	205.00	174.00	203.00
8th	207.00	207.00	205.00	172.00
9th	200.00	200.00	205.00	200.00
10th	198.00	198.00	198.00	203.00
11th (excluding RS)	173.00	173.00	195.00	193.00
12th (excluding RS)	176.00	173.00	170.00	194.00
<b>Subtotal</b>	<b>2540.00</b>	<b>2530.00</b>	<b>2520.00</b>	<b>2500.00</b>
Running Start	43.50	43.50	43.50	43.50
Drop Out Reengagement	2.00	2.00	2.00	2.00
ALE Enrollment	4.00	4.00	4.00	4.00
<b>Total K-12</b>	<b>2589.50</b>	<b>2579.50</b>	<b>2569.50</b>	<b>2549.50</b>

*FTE = Full-Time Equivalent*

# General Fund Four Year Projection

General Fund	Revenue			
Description	2025-26	2026-27	2027-28	2028-29
1000-Local Taxes	\$ 6,237,000.00	\$ 6,237,000.00	\$ 6,237,000.00	\$ 6,237,000.00
2000-Local Non-Tax	\$ 866,200	\$ 866,200	\$ 866,200	\$ 866,200
3000-State, General Purpose	\$ 26,988,051	\$ 27,999,642	\$ 28,607,416	\$ 28,953,426
4000 State, Spec Purpose	\$ 7,491,606	\$ 7,585,729	\$ 7,681,734	\$ 7,767,152
5000 - Federal General Purpose	\$ -	\$ -	\$ -	\$ -
6000 - Federal, Special Purpose	\$ 2,323,968	\$ 2,263,968	\$ 2,162,692	\$ 2,162,692
7000- From Other District	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
8000 - From Other Entity	\$ 510,500	\$ 510,500	\$ 510,500	\$ 510,500
9000- Other Financing sources	\$ 100,000	\$ -	\$ -	\$ -
Total Revenue	\$ 44,541,325	\$ 45,487,039	\$ 46,089,542	\$ 46,520,970

General Fund	Expenditures			
Description	2025-26	2026-27	2027-28	2028-29
00-Regular Instruction	\$ 23,595,015	\$ 23,965,629	\$ 24,429,989	\$ 24,887,660
10 - Federal Stimulus	\$ -	\$ -	\$ -	\$ -
20 - Spec Ed Instructions	\$ 5,777,707	\$ 5,817,365	\$ 6,042,766	\$ 6,068,206
30 - Vocational Instruction	\$ 1,688,845	\$ 1,722,142	\$ 1,756,106	\$ 1,790,748
40 - Skill Center Instruction	\$ -	\$ -	\$ -	\$ -
50 & 60 - Compensatory Ed. Inst.	\$ 2,232,592	\$ 2,268,802	\$ 2,173,339	\$ 2,166,762
70 - Other Inst. Programs	\$ 694,019	\$ 706,549	\$ 706,549	\$ 706,549
80- Community Services	\$ 9,850	\$ 9,850	\$ 9,850	\$ 9,850
90 - Support Services	\$ 10,543,297	\$ 10,996,702	\$ 10,970,943	\$ 10,891,195
Total Expenditures	\$ 44,541,325	\$ 45,487,039	\$ 46,089,542	\$ 46,520,970

General Fund	Beginning Fund Balance			
Description	2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items	\$ -	\$ -	\$ -	\$ -
840-Nonspendable Inventory & Pre Paid Items	\$ 7,550	\$ 7,550	\$ 7,550	\$ 7,550
845- Restricted for Self-Insurance	\$ -	\$ -	\$ -	\$ -
888- Assigned to Other Purpose	\$ -	\$ -	\$ -	\$ -
890- Unassigned Fund Balance	\$ 556,659	\$ 556,659	\$ 485,730	\$ 440,542
891-Minimum Fund Balance Policy	\$ 3,340,599	\$ 3,340,599	\$ 3,411,528	\$ 3,456,716
Total Beginning Fund Balance	\$ 3,904,808	\$ 3,904,808	\$ 3,904,808	\$ 3,904,808

General Fund	Ending Fund Balance			
Description	2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items	\$ -	\$ -	\$ -	\$ -
840-Nonspendable Inventory & Pre Paid Items	\$ 7,550	\$ 7,550	\$ 7,550	\$ 7,550
845- Restricted for Self-Insurance	\$ -	\$ -	\$ -	\$ -
888- Assigned to Other Purpose	\$ -	\$ -	\$ -	\$ -
890- Unassigned Fund Balance	\$ 556,659	\$ 485,730	\$ 440,542	\$ 408,185
891-Minimum Fund Balance Policy	\$ 3,340,599	\$ 3,411,528	\$ 3,456,716	\$ 3,489,073
Total Ending Fund Balance	\$ 3,904,808	\$ 3,904,808	\$ 3,904,808	\$ 3,904,808

General Fund has a 7.5% ending fund balance as required by board policy 6000.

Information is based on the district's budget assumptions. Projections are subject to change as new legislative changes become available or other unforeseen events.

# Capital Projects Fund Four Year Projection

Capital Projects		Revenue			
Description		2025-26	2026-27	2027-28	2028-29
1000 - Local Taxes		297,000	297,000	297,000	297,000
2000 - Local Nontax Support		121,000	121,000	121,000	121,000
3000 - State, General Purpose		0	0	0	0
4000 - State, Special Purpose		0	0	0	0
9000 - Other Financing Sources		1,200,000	0	0	0
<b>Total Revenue</b>		<b>\$ 1,618,000</b>	<b>\$ 418,000</b>	<b>\$ 418,000</b>	<b>\$ 418,000</b>

Capital Projects		Expenditures			
Description		2025-26	2026-27	2027-28	2028-29
10 - Sites		\$ 1,240,000	\$ -	\$ -	\$ -
20 - Buildings		\$ 2,222,000	\$ 100,000	\$ 100,000	\$ 100,000
30 - Equipment		\$ 260,096	\$ 297,000	\$ 297,000	\$ 297,000
40 - Energy		\$ -	\$ -	\$ -	\$ -
50 - Sales and Lease Expenditures		\$ -	\$ -	\$ -	\$ -
60 - Bond Issuance Expenditures		\$ -	\$ -	\$ -	\$ -
90 - Debt Expenditures		\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
<b>Total Expenditures</b>		<b>\$ 3,726,596</b>	<b>\$ 401,500</b>	<b>\$ 401,500</b>	<b>\$ 401,500</b>
Other Financing Uses-Transfers Out (G.L. 536)		\$ 100,000	\$ -	\$ -	\$ -
Other Financing Uses (G.L. 535)		\$ -	\$ -	\$ -	\$ -
Excess of Revenue Over/Under		\$ (2,208,596)	\$ 16,500	\$ 16,500	\$ 16,500

Capital Projects		Beginning Fund Balance			
Description		2025-26	2026-27	2027-28	2028-29
861-Restricted from Bond Proceeds		\$ 4,500	\$ -	\$ -	\$ -
862-Committed from Levy Proceeds		\$ 260,096	\$ -	\$ -	\$ -
863-Restricted from State Proceeds		\$ -	\$ -	\$ -	\$ -
889-Assigned to Fund Purposes		\$ 2,440,919	\$ 496,919	\$ 513,419	\$ 529,919
890- Unassigned Fund Balance		\$ -	\$ -	\$ -	\$ -
<b>Total Beginning Fund Balance</b>		<b>\$ 2,705,515</b>	<b>\$ 496,919</b>	<b>\$ 513,419</b>	<b>\$ 529,919</b>

Capital Projects		Ending Fund Balance			
Description		2025-26	2026-27	2027-28	2028-29
861-Restricted from Bond Proceeds		\$ -	\$ -	\$ -	\$ -
862-Committed from Levy Proceeds		\$ -	\$ -	\$ -	\$ -
863-Restricted from State Proceeds		\$ -	\$ -	\$ -	\$ -
889-Assigned to Fund Purposes		\$ 496,919	\$ 513,419	\$ 529,919	\$ 546,419
890- Unassigned Fund Balance		\$ -	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>		<b>\$ 496,919</b>	<b>\$ 513,419</b>	<b>\$ 529,919</b>	<b>\$ 546,419</b>

# Debt Service Fund Four Year Projection

Debt Service	Revenue			
Description	2025-26	2026-27	2027-28	2028-29
1000 - Local Taxes	\$ 7,087,920	\$ 7,236,690	\$ 7,392,180	\$ 7,240,620
2000 - Local Nontax Support	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
3000 - State, General Purpose	\$ -	\$ -	\$ -	\$ -
5000 - Federal, General Purpose	\$ -	\$ -	\$ -	\$ -
9000 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 7,177,920	\$ 7,326,690	\$ 7,482,180	\$ 7,330,620

Debt Service	Expenditures			
Description	2025-26	2026-27	2027-28	2028-29
Matured Bond Expenditures	\$ 4,625,000	\$ 5,000,000	\$ 5,375,000	\$ 5,780,000
Interest on Bonds	\$ 2,335,591	\$ 2,111,316	\$ 1,877,166	\$ 1,625,416
Interfund Loan Interest	\$ -	\$ -	\$ -	\$ -
Bond Transfer Fee	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -
Underwriter's Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	\$ 6,970,591	\$ 7,121,316	\$ 7,262,166	\$ 7,415,416
Excess of Revenue Over/Under	\$ 207,329	\$ 205,374	\$ 220,014	\$ (84,796)

Debt Service	Beginning Fund Balance			
Description	2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items	\$ -	\$ -	\$ -	\$ -
830-Restrict For Debt Service	\$ 3,766,324	\$ 3,973,653	\$ 4,179,027	\$ 4,399,041
835-Restricted for Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	\$ 3,766,324	\$ 3,973,653	\$ 4,179,027	\$ 4,399,041

Debt Service	Ending Fund Balance			
Description	2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items	\$ -	\$ -	\$ -	\$ -
830-Restricted for Debt Service	\$ 3,973,653	\$ 4,179,027	\$ 4,399,041	\$ 4,314,245
835 - Restricted for Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance	\$ 3,973,653	\$ 4,179,027	\$ 4,399,041	\$ 4,314,245

# ASB Fund Four Year Projection

ASB		Revenue			
Description		2025-26	2026-27	2027-28	2028-29
100 - General Student Body		\$ 295,555	\$ 301,466	\$ 307,495	\$ 313,645
200 - Athletics		\$ 178,470	\$ 187,394	\$ 196,763	\$ 206,601
300 - Classes		\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236
400 - Clubs		\$ 130,150	\$ 132,753	\$ 135,408	\$ 138,116
600 - Private Moneys		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
<b>Total Revenue</b>		<b>\$ 626,475</b>	<b>\$ 644,219</b>	<b>\$ 662,585</b>	<b>\$ 681,599</b>

ASB		Expenditures			
Description		2025-26	2026-27	2027-28	2028-29
100 - General Student Body		\$ 251,275	\$ 227,531	\$ 229,807	\$ 232,105
200 - Athletics		\$ 239,057	\$ 215,252	\$ 217,405	\$ 219,579
300 - Classes		\$ 20,640	\$ 21,672	\$ 21,889	\$ 22,108
400 - Clubs		\$ 221,905	\$ 213,015	\$ 215,145	\$ 217,296
600 - Private Moneys		\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
<b>Total Expenditures</b>		<b>\$ 739,877</b>	<b>\$ 684,470</b>	<b>\$ 691,245</b>	<b>\$ 698,087</b>
Excess of Revenue Over/Under		\$ (113,402)	\$ (40,252)	\$ (28,660)	\$ (16,488)

ASB		Beginning Fund Balance			
Description		2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items		\$ -	\$ -	\$ -	\$ -
819-Restrict For Fund Purposes		\$ 614,281	\$ 500,879	\$ 460,627	\$ 431,967
890- Unassigned Fund Balance		\$ -	\$ -	\$ -	\$ -
<b>Total Beginning Fund Balance</b>		<b>\$ 614,281</b>	<b>\$ 500,879</b>	<b>\$ 460,627</b>	<b>\$ 431,967</b>

ASB		Ending Fund Balance			
Description		2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items		\$ -	\$ -	\$ -	\$ -
819-Restrict For Fund Purposes		\$ 500,879	\$ 460,627	\$ 431,967	\$ 415,479
890- Unassigned Fund Balance		\$ -	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>		<b>\$ 500,879</b>	<b>\$ 460,627</b>	<b>\$ 431,967</b>	<b>\$ 415,479</b>



# Transportation Vehicle Fund Four Year Projection

Transportation Vehicle Fund		Revenue			
Description		2025-26	2026-27	2027-28	2028-29
1100 - Local Property Tax		\$0	\$0	\$0	\$0
2200 - Sales of Goods, Supplies, & Serv. Unassig.		\$0	\$0	\$0	\$0
2300 - Investment Earnings		\$30,000	\$30,000	\$30,000	\$30,000
4300 - Other State Agencies-Unassigned		\$0	\$0	\$0	\$0
4499 - Transportation Reimbursement Depreciation		\$300,518	\$300,518	\$300,518	\$300,518
9300 - Sale of Equipmnet		\$0	\$0	\$0	\$0
9500 - Long-Term Financing		\$0	\$0	\$0	\$0
Total Revenue		\$330,518	\$330,518	\$330,518	\$330,518
9000 - Other Finanacing Sources		\$0	\$0	\$0	\$0
<b>Total Revenue and Other Financing Sources</b>		<b>\$330,518</b>	<b>\$330,518</b>	<b>\$330,518</b>	<b>\$330,518</b>

Transportation Vehicle Fund		Expenditures			
Description		2025-26	2026-27	2027-28	2028-29
33 - Transportation Equipment Purchase		\$ 185,000	\$ 585,000	\$ 185,000	\$ 585,000
34 - Transportation Major Repair		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Expenditures</b>		<b>\$ 285,000</b>	<b>\$ 685,000</b>	<b>\$ 285,000</b>	<b>\$ 685,000</b>
Excess of Revenue Over/Under		\$ 45,518	\$ (354,482)	\$ 45,518	\$ (354,482)

Transportation Vehicle Fund		Beginning Fund Balance			
Description		2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items		\$ -	\$ -	\$ -	\$ -
819-Restricted for Fund Purposes		\$ 847,828	\$ 893,346	\$ 538,864	\$ 584,382
890- Unassigned Fund Balance		\$ -	\$ -	\$ -	\$ -
<b>Total Beginning Fund Balance</b>		<b>\$ 847,828</b>	<b>\$ 893,346</b>	<b>\$ 538,864</b>	<b>\$ 584,382</b>

Transportation Vehicle Fund		Ending Fund Balance			
Description		2025-26	2026-27	2027-28	2028-29
810-Restricted Other Items		\$ -	\$ -	\$ -	\$ -
819-Restricted for Fund Purposes		\$ 893,346	\$ 538,864	\$ 584,382	\$ 229,900
890- Unassigned Fund Balance		\$ -	\$ -	\$ -	\$ -
Total Ending Fund Balance (Check Figure)		\$ 893,346	\$ 538,864	\$ 584,382	\$ 229,900
<b>Total Ending Fund Balance</b>		<b>\$ 893,346</b>	<b>\$ 538,864</b>	<b>\$ 584,382</b>	<b>\$ 229,900</b>