

Wenatchee School District No.246

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	130,971,609	1,354,095	6,321,959	6,025,000	397,543
Total Appropriation (Expenditures)	135,403,477	1,337,024	6,167,413	6,700,000	596,694
Other Financing Uses--Transfers Out (G.L. 536)	4,000,000	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	-8,431,867	17,071	154,546	-675,000	-199,151
Beginning Total Fund Balance	19,253,308	694,496	1,011,774	963,674	1,013,180
Ending Total Fund Balance	10,821,441	711,567	1,166,320	288,674	814,029
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	12,700,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	12,700,000	XXXXX	6,329,000	0	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.

Wenatchee School District No.246

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	7,289.41		7,142.00		7,045.00	
FTE Certificated Employees	576.296		593.724		562.385	
FTE Classified Employees	314.969		347.958		338.480	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	127,585,987		139,153,518		130,971,609	
Total Expenditures	123,352,556		141,474,588		135,403,477	
Total Beginning Fund Balance	14,878,518		16,250,000		19,253,308	
Total Ending Fund Balance	19,111,949		13,928,931		10,821,441	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	57,351,091	46.49	62,461,887	44.15	61,499,768	45.42
Federal Special Purpose Funding	9,582,539	7.77	5,244,722	3.71	2,697,436	1.99
Special Education Instruction	13,965,325	11.32	16,024,901	11.33	16,494,580	12.18
Vocational Instruction	6,407,425	5.19	8,282,946	5.85	8,725,645	6.44
Skill Center Instruction	1,914,085	1.55	2,033,571	1.44	1,949,639	1.44
Compensatory Education	13,438,576	10.89	15,672,849	11.08	15,750,526	11.63
Other Instructional Programs	1,316,450	1.07	11,298,509	7.99	6,516,193	4.81
Community Services	15,888	0.01	46,591	0.03	46,730	0.03
Support Services	19,361,179	15.70	20,408,612	14.43	21,722,960	16.04
Total - Program Groups	123,352,556	100.00	141,474,588	100.00	135,403,477	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	71,742,558	58.16	88,638,556	62.65	80,980,886	59.81
Teaching Support	20,696,881	16.78	21,110,387	14.92	21,632,942	15.98
Other Supportive Activities	15,541,325	12.60	15,938,942	11.27	17,289,239	12.77
Building Administration	6,958,814	5.64	7,368,237	5.21	7,139,009	5.27
Central Administration	7,649,689	6.20	8,418,466	5.95	8,361,401	6.18
Total - Activity Groups	123,352,556	100.00	141,474,588	100.00	135,403,477	100.00

Wenatchee School District No.246

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	54,196,404	43.94	57,985,176	40.99	57,425,153	42.41
Classified Salaries	18,886,425	15.31	20,811,320	14.71	21,353,295	15.77
Employee Benefits and Payroll Taxes	28,466,462	23.08	31,351,631	22.16	28,822,714	21.29
Supplies, Instructional Resources and Noncapitalized Items	10,538,543	8.54	8,000,579	5.66	10,484,051	7.74
Purchased Services	10,321,710	8.37	22,716,322	16.06	16,720,789	12.35
Travel	309,487	0.25	319,560	0.23	407,475	0.30
Capital Outlay	633,526	0.51	290,000	0.20	190,000	0.14
Total - Objects	123,352,556	100.00	141,474,588	100.00	135,403,477	100.00

Wenatchee School District No.246

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	481.44	512.00	455.00
2. Grade 1	443.90	470.00	486.00
3. Grade 2	460.80	441.00	480.00
4. Grade 3	458.49	459.00	443.00
5. Grade 4	516.45	464.00	468.00
6. Grade 5	527.80	525.00	478.00
7. Grade 6	526.45	498.00	498.00
8. Grade 7	521.80	529.00	498.00
9. Grade 8	542.99	522.00	528.00
10. Grade 9	566.87	577.00	540.00
11. Grade 10	576.00	556.00	576.00
12. Grade 11 (excluding Running Start)	478.13	473.00	518.00
13. Grade 12 (excluding Running Start)	426.24	454.00	466.00
14. SUBTOTAL	6,527.36	6,480.00	6,434.00
15. Running Start	246.64	250.00	205.00
16. Dropout Reengagement Enrollment	57.65	45.00	75.00
17. ALE Enrollment	457.76	367.00	331.00
18. TOTAL K-12	7,289.41	7,142.00	7,045.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	576.30	593.72	562.385
2. General Fund FTE Classified Employees /4	314.97	347.96	338.480

1/ Enrollment are the average counts at school year's 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.

Wenatchee School District No.246

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,861,464	12,186,999	12,536,999
2000 Local Nontax Support	1,141,141	1,526,300	1,637,800
3000 State, General Purpose	69,232,841	72,874,731	71,579,910
4000 State, Special Purpose	21,050,205	23,405,372	25,634,324
5000 Federal, General Purpose	348,740	300,000	300,000
6000 Federal, Special Purpose	23,573,339	28,743,116	19,175,576
7000 Revenues from Other School Districts	86,704	115,000	105,000
8000 Revenues from Other Entities	715	2,000	2,000
9000 Other Financing Sources	290,838	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	127,585,987	139,153,518	130,971,609
EXPENDITURES			
00 Regular Instruction	57,351,091	62,461,887	61,499,768
10 Federal Special Purpose Funding	9,582,539	5,244,722	2,697,436
20 Special Education Instruction	13,965,325	16,024,901	16,494,580
30 Vocational Education Instruction	6,407,425	8,282,946	8,725,645
40 Skill Center Instruction	1,914,085	2,033,571	1,949,639
50 and 60 Compensatory Education Instruction	13,438,576	15,672,849	15,750,526
70 Other Instructional Programs	1,316,450	11,298,509	6,516,193
80 Community Services	15,888	46,591	46,730
90 Support Services	19,361,179	20,408,612	21,722,960
B. TOTAL EXPENDITURES	123,352,556	141,474,588	135,403,477
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	4,000,000
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)	4,233,431	-2,321,069	-8,431,867
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	660,980	645,000	690,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	1,198,388	1,345,000	1,470,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Wenatchee School District No.246

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	53,227	40,000	60,000
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	2,861,949
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	4,000,000	4,000,000
G.L.888 Assigned to Other Purposes	338,148	400,000	485,000
G.L.890 Unassigned Fund Balance	6,857,847	3,620,000	3,381,484
G.L.891 Unassigned to Minimum Fund Balance Policy	5,769,928	6,200,000	6,304,875
F. TOTAL BEGINNING FUND BALANCE	14,878,518	16,250,000	19,253,308
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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	597,223	225,000	690,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	1,456,999	1,345,000	1,470,000
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	63,286	40,000	60,000
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	4,000,000	0
G.L.888 Assigned to Other Purposes	462,051	400,000	485,000
G.L.890 Unassigned Fund Balance	10,364,762	1,345,202	1,346,267

Wenatchee School District No.246

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	6,167,628	6,573,729	6,770,174
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	19,111,949	13,928,931	10,821,441

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 extinguishments. 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.

Wenatchee School District No.246
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	11,853,725	12,181,416	12,531,416
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	7,525	5,000	5,000
1500 Timber Excise Tax	214	583	583
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,861,464	12,186,999	12,536,999
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	181,108	173,500	201,600
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	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	65,854	54,100	57,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	58,131	36,100	50,600
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	16,819	35,000	47,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	7,212	60,000	60,000
2300 Investment Earnings	80,076	20,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	4,009	0	0
2500 Gifts and Donations	136,240	400,000	375,000
2600 Fines and Damages	8,920	12,000	12,000
2700 Rentals and Leases	74,593	62,000	67,000
2800 Insurance Recoveries	-9,973	0	0
2900 Local Support Nontax, Unassigned	194,681	523,600	417,600
2910 E-Rate	322,798	150,000	150,000
2998 Local School Food Services-non NSLP	672	0	0

Wenatchee School District No.246
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	1,141,141	1,526,300	1,637,800
STATE, GENERAL PURPOSE			
3100 Apportionment	64,185,695	67,368,021	67,707,053
3121 Special Education--General Apportionment	1,668,524	1,541,406	1,526,540
3300 Local Effort Assistance	3,378,621	3,965,304	2,346,317
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	69,232,841	72,874,731	71,579,910
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	28,641	10,000	5,000
4109 Transition To Kindergarten	XXXXX	XXXXX	401,084
4121 Special Education	9,605,702	10,969,190	12,868,765
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	4,493,943	4,799,255	4,699,300
4156 State Institutions, Centers, and Homes, Delinquent	144,966	146,000	160,000
4158 Special and Pilot Programs	1,613,071	2,173,823	2,005,750
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	2,577,372	2,535,006	2,620,978
4174 Highly Capable	212,473	218,298	213,447
4188 Childcare	0	0	0
4198 School Food Services	69,203	53,800	360,000
4199 Transportation--Operations	2,282,439	2,500,000	2,300,000
4300 Other State Agencies, Unassigned	0	0	0
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	22,394	0	0
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	21,050,205	23,405,372	25,634,324

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	54,908	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	293,832	300,000	300,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	348,740	300,000	300,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	10,200,000	4,762,514
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	1,877,488	0	0
6112 Federal Special Purpose-ESSER II	937,169	0	0
6113 Federal Special Purpose-ESSER III	6,399,156	4,814,500	1,427,000
6114 Federal Special Purpose ESSER III Learning Loss	585,156	1,920,774	1,090,000
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	451,870	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	320,479	70,000	0
6124 Special Education--Supplemental	1,526,126	1,504,462	1,526,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	50,359	50,359	46,000
6146 Skill Center	23,735	23,735	21,000
6151 Disadvantaged ESEA Disadvantaged, Fed	2,819,314	2,761,575	2,743,485
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,083,035	1,421,751	2,227,500
6153 Migrant ESEA Migrant, Federal	1,138,272	1,576,645	1,102,509
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)	248,876	422,315	314,568
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	3,617,148	3,337,000	3,345,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	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	0	0	0
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
6289 Other Community Services	0	0	0

Wenatchee School District No.246

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	24,353	0	0
6310 Medicaid Administrative Match	78,223	100,000	150,000
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	1,986,508	0	0
6321 Special Education--Medicaid Reimbursement	138,756	90,000	90,000
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	200,000	80,000
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	267,315	250,000	250,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	23,573,339	28,743,116	19,175,576

Wenatchee School District No.246
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	7,559	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	66,789	100,000	90,000
7199 Transportation	12,356	15,000	15,000
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	86,704	115,000	105,000
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	715	2,000	2,000
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
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	715	2,000	2,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	290,838	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	290,838	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	127,585,987	139,153,518	130,971,609

Wenatchee School District No.246
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Wenatchee School District No.246

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	55,338,819	59,342,455	58,510,802
02 Alternative Learning Experience	1,546,510	2,623,553	1,909,489
03 Basic Education - Dropout Reengagement	465,762	495,879	716,626
09 Transition to Kindergarten	XXXXX	XXXXX	362,851
00 TOTAL REGULAR INSTRUCTION	57,351,091	62,461,887	61,499,768
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	1,503,266	0	0
12 Federal Special Purpose - ESSER II	864,293	121	0
13 Federal Special Purpose - ESSER III	6,198,080	3,611,720	1,380,597
14 Federal Special Purpose ESSER III Learning Loss	565,423	1,632,881	1,053,918
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	451,477	0	262,921
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	9,582,539	5,244,722	2,697,436
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	12,180,101	14,479,664	14,968,580
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	309,671	51,381	0
24 Special Education, Supplemental, Federal	1,475,552	1,493,856	1,526,000
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	13,965,325	16,024,901	16,494,580
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	4,981,658	5,688,576	6,130,130
34 Middle School Career and Technical Education, State	1,377,106	2,346,370	2,467,515
38 Vocational, Federal	48,661	248,000	128,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,407,425	8,282,946	8,725,645
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	1,891,150	2,009,413	1,925,481

Wenatchee School District No.246

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	22,935	24,158	24,158
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	1,914,085	2,033,571	1,949,639
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,724,252	2,614,748	2,667,058
52 Other Title Grants under ESEA-Federal	1,046,511	1,486,698	2,227,500
53 Migrant ESEA Migrant, Federal	1,099,886	1,484,081	1,488,816
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	4,290,169	4,718,831	4,518,033
56 State Institutions, Centers and Homes, Delinquent	151,698	165,098	169,561
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,603,302	2,119,237	1,804,254
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	240,483	413,420	314,568
65 Transitional Bilingual, State	2,282,275	2,670,736	2,560,736
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	13,438,576	15,672,849	15,750,526
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	531,971	558,770	543,666
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	784,479	10,739,739	5,972,527
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,316,450	11,298,509	6,516,193
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Wenatchee School District No.246

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	15,888	46,591	46,730
80 TOTAL COMMUNITY SERVICES	15,888	46,591	46,730
SUPPORT SERVICES			
97 District-wide Support	13,415,430	13,800,564	14,904,265
98 School Food Services	3,396,287	3,888,425	3,897,370
99 Pupil Transportation	2,549,461	2,719,623	2,921,325
90 TOTAL SUPPORT SERVICES	19,361,179	20,408,612	21,722,960
TOTAL PROGRAM EXPENDITURES	123,352,556	141,474,588	135,403,477

Wenatchee School District No.246
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	58,510,802	192,559		33,701,780	5,493,104	13,058,795	2,801,247	3,203,137	60,180	0
02 ALE	1,909,489	0		1,271,045	104,422	470,506	62,426	990	100	0
03 Basic Education - Dropout Reengagement	716,626	0		0	31,938	15,642	0	669,046	0	0
09 Transition to Kindergarten	362,851	0		273,049	0	89,802	0	0	0	0
TOTAL REGULAR INSTRUCTION	61,499,768	192,559		35,245,874	5,629,464	13,634,745	2,863,673	3,873,173	60,280	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	1,380,597	0		620,743	130,978	295,540	133,336	200,000	0	0
14 Federal Special Purpose ESSER III Learning Loss	1,053,918	0		798,404	0	206,318	49,196	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	262,921	0		209,717	0	53,204	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	2,697,436	0		1,628,864	130,978	555,062	182,532	200,000	0	0
21 Sp Ed, Sup, St	14,968,580	6,000		6,935,042	2,737,081	4,020,472	120,425	1,081,510	68,050	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	1,526,000	0		337,353	525,062	440,680	0	222,905	0	0

Wenatchee School District No.246

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	16,494,580	6,000		7,272,395	3,262,143	4,461,152	120,425	1,304,415	68,050	0
31 Voc, Basic, St	6,130,130	21,950		3,340,580	343,574	1,249,853	928,773	173,250	72,150	0
34 MidSchCar/Tec	2,467,515	0		1,480,750	53,891	517,374	376,500	22,500	16,500	0
38 Voc, Fed	128,000	27,000		0	0	0	21,000	80,000	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	8,725,645	48,950		4,821,330	397,465	1,767,227	1,326,273	275,750	88,650	0
45 Skil Cnt, Bas, St	1,925,481	2,350	0	958,376	178,453	405,852	172,950	116,600	900	90,000
46 Skill Cntr, Fed	24,158	0	0	0	0	0	24,158	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	1,949,639	2,350	0	958,376	178,453	405,852	197,108	116,600	900	90,000
51 ESEA Disadvantaged, Federal	2,667,058	0		1,206,471	369,840	568,853	268,694	242,400	10,800	0
52 Other Title Grants under ESEA-Federal	2,227,500	16,150	0	392,155	279,761	216,099	378,172	934,213	10,950	0
53 ESEA Migrant, Federal	1,488,816	35,000		399,948	507,011	370,757	67,500	101,000	7,600	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	4,518,033	0		2,119,179	759,846	1,023,688	182,649	421,521	11,150	0
56 St In, Ctr/Hm, D	169,561	0		114,344	13,895	39,322	2,000	0	0	0

Wenatchee School District No.246

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	1,804,254	0		920,396	74,241	191,273	51,314	566,730	300	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	314,568	0		153,418	46,095	57,955	17,100	15,000	25,000	0
65 Tran Biling, St	2,560,736	0		1,211,043	479,056	673,337	122,000	50,000	25,300	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	15,750,526	51,150	0	6,516,954	2,529,745	3,141,284	1,089,429	2,330,864	91,100	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	543,666	0		397,994	0	125,727	13,875	4,420	1,650	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	5,972,527	15,100		299,283	219,470	192,757	1,642,385	3,548,532	55,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	6,516,193	15,100		697,277	219,470	318,484	1,656,260	3,552,952	56,650	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

Wenatchee School District No.246

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	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	46,730	1,600	0	0	2,593	537	0	42,000	0	0
TOTAL COMMUNITY SERVICES	46,730	1,600	0	0	2,593	537	0	42,000	0	0
97 Distwide Suppt	14,904,265	71,330	-119,973	284,083	5,999,683	2,632,086	1,137,126	4,761,285	38,645	100,000
98 Schl Food Serv	3,897,370	6,000	-5,750	0	1,479,046	1,034,124	1,361,000	21,750	1,200	0
99 Pupil Transp	2,921,325	1,200	-270,516	0	1,524,255	872,161	550,225	242,000	2,000	0
TOTAL SUPPORT SERVICES	21,722,960	78,530	-396,239	284,083	9,002,984	4,538,371	3,048,351	5,025,035	41,845	100,000
OBJECT TOTALS	135,403,477	396,239	-396,239	57,425,153	21,353,295	28,822,714	10,484,051	16,720,789	407,475	190,000

Wenatchee School District No.246

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	242,345	XXXXX	423,082	XXXXX	396,239	XXXXX
(1) Credit Transfers	-242,345	XXXXX	-423,082	XXXXX	-396,239	XXXXX
(2) Certificated Salaries	54,196,404	43.94	57,985,176	40.99	57,425,153	42.41
(3) Classified Salaries	18,886,425	15.31	20,811,320	14.71	21,353,295	15.77
(4) Employee Benefits and Payroll Taxes	28,466,462	23.08	31,351,631	22.16	28,822,714	21.29
(5) Supplies and Materials	10,538,543	8.54	8,000,579	5.66	10,484,051	7.74
(7) Purchased Services	10,321,710	8.37	22,716,322	16.06	16,720,789	12.35
(8) Travel	309,487	0.25	319,560	0.23	407,475	0.30
(9) Capital Outlay	633,526	0.51	290,000	0.20	190,000	0.14
TOTAL EXPENDITURES	123,352,556	100.00	141,474,588	100.00	135,403,477	100.00

Wenatchee School District No.246
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	69,612,049	56.43	86,282,359	60.99	78,204,749	57.76
28 Extracur	2,009,280	1.63	2,276,197	1.61	2,714,407	2.00
29 Pmt to SD	121,229	0.10	80,000	0.06	61,730	0.05
TOTAL TEACHING ACTIVITIES	71,742,558	58.16	88,638,556	62.65	80,980,886	59.81
TEACHING SUPPORT						
22 Lrn Resrc	820,575	0.67	764,462	0.54	732,258	0.54
24 Guid/Coun	5,101,588	4.14	5,684,389	4.02	6,859,126	5.07
25 Pupil M/S	456,341	0.37	521,544	0.37	473,267	0.35
26 Health	4,804,502	3.89	5,147,306	3.64	5,093,546	3.76
31 InstProDev	2,759,241	2.24	4,538,181	3.21	4,147,506	3.06
32 Inst Tech	4,843,542	3.93	2,048,004	1.45	2,005,117	1.48
33 Curriculum	1,911,092	1.55	1,270,946	0.90	1,521,058	1.12
34 Prof Lrng St	763,289	0.62	1,135,555	0.80	801,064	0.59
TOTAL TEACHING SUPPORT	20,696,881	16.78	21,110,387	14.92	21,632,942	15.98
OTHER SUPPORT ACTIVITIES						
42 Food	1,117,004	0.91	1,316,000	0.93	1,316,000	0.97
44 Operation	1,980,242	1.61	2,198,992	1.55	2,261,799	1.67
49 Transfers	-977	0.00	-8,050	-0.01	-5,750	0.00
52 Operation	1,800,046	1.46	1,910,402	1.35	2,042,301	1.51
53 Maintnce	400,912	0.33	538,287	0.38	545,069	0.40
56 Insurance	50,177	0.04	65,000	0.05	65,000	0.05
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-142,439	-0.12	-287,509	-0.20	-270,516	-0.20
62 Grnd Mnt	946,762	0.77	790,817	0.56	827,720	0.61
63 Oper Bldg	2,946,943	2.39	3,172,481	2.24	3,235,777	2.39
64 Maintnce	1,582,487	1.28	1,409,841	1.00	1,732,106	1.28
65 Utilities	1,758,071	1.43	1,707,456	1.21	1,905,578	1.41
67 Bldg Secu	131,335	0.11	196,737	0.14	468,207	0.35
68 Insurance	896,377	0.73	1,073,400	0.76	1,273,400	0.94
72 Info Sys	1,592,156	1.29	1,547,524	1.09	1,446,985	1.07
73 Printing	0	0.00	0	0.00	0	0.00

Wenatchee School District No.246

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	192,250	0.16	218,824	0.15	225,285	0.17
75 Mtr Pool	95,004	0.08	30,681	0.02	39,624	0.03
83 Interest	4,708	0.00	0	0.00	2,700	0.00
84 Principal	157,327	0.13	0	0.00	122,100	0.09
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	32,940	0.03	58,059	0.04	55,854	0.04
TOTAL OTHER SUPPORT ACTIVITIES	15,541,325	12.60	15,938,942	11.27	17,289,239	12.77
UNIT ADMINISTRATION						
23 Princ Off	6,958,814	5.64	7,368,237	5.21	7,139,009	5.27
TOTAL UNIT ADMINISTRATION	6,958,814	5.64	7,368,237	5.21	7,139,009	5.27
CENTRAL ADMINISTRATION						
11 Bd of Dir	330,443	0.27	404,388	0.29	404,619	0.30
12 Supt Off	575,022	0.47	600,722	0.42	599,438	0.44
13 Busns Off	1,117,359	0.91	1,166,568	0.82	1,163,649	0.86
14 HR	658,754	0.53	862,768	0.61	916,992	0.68
15 Pblc Rltn	337,606	0.27	359,191	0.25	252,353	0.19
21 Supv Inst	3,510,892	2.85	3,814,360	2.70	3,815,942	2.82
41 Supervisn	300,018	0.24	381,483	0.27	325,321	0.24
51 Supervisn	395,037	0.32	406,930	0.29	429,948	0.32
61 Supv Bldg	424,559	0.34	422,056	0.30	453,139	0.33
TOTAL CENTRAL ADMINISTRATION	7,649,689	6.20	8,418,466	5.95	8,361,401	6.18
TOTAL EXPENDITURES	123,352,556	100.00	141,474,588	100.00	135,403,477	100.00

Wenatchee School District No.246

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	442.621	78.70	116.840	34.52
28 Extracurricular	1.000	0.18	1.642	0.49
TOTAL TEACHING ACTIVITIES	443.621	78.88	118.482	35.00
TEACHING SUPPORT				
22 Learning Resources	3.664	0.65	2.214	0.65
24 Guidance and Counseling	33.360	5.93	24.103	7.12
25 Pupil Management and Safety	0.000	0.00	3.142	0.93
26 Health/Related Services	33.100	5.89	1.103	0.33
31 InstProDev	9.740	1.73	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	11.403	3.37
33 Curriculum	0.000	0.00	0.779	0.23
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	79.864	14.20	42.744	12.63
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	27.289	8.06
52 Operations	XXXXX	XXXXX	16.602	4.90
53 Maintenance	XXXXX	XXXXX	2.000	0.59
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	6.330	1.87
63 Operation of Buildings	XXXXX	XXXXX	36.270	10.72
64 Maintenance	XXXXX	XXXXX	12.362	3.65
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	1.000	0.30
72 Information Systems	0.000	0.00	8.036	2.37
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	2.580	0.76
75 Motor Pool	0.000	0.00	0.500	0.15
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	112.969	33.38

Wenatchee School District No.246

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	23.600	4.20	25.900	7.65
TOTAL UNIT ADMINISTRATION	23.600	4.20	25.900	7.65
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.18	2.500	0.74
13 Business Office	0.000	0.00	8.000	2.36
14 Human Resources	0.000	0.00	5.000	1.48
15 Public Relations	0.000	0.00	1.000	0.30
21 Supervision - Instruction	14.300	2.54	11.503	3.40
41 Supervision - Nutrition Services	0.000	0.00	3.000	0.89
51 Supervision - Transportation	0.000	0.00	3.831	1.13
61 Supervision - Building	0.000	0.00	3.551	1.05
TOTAL CENTRAL ADMINISTRATION	15.300	2.72	38.385	11.34
TOTAL FTE STAFF	562.385	100.00	338.480	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.

Wenatchee School District No.246
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	79,941	229,280	268,250
200 Athletics	226,156	340,175	342,710
300 Classes	7,215	5,000	5,000
400 Clubs	284,813	665,846	669,910
600 Private Moneys	55,654	73,232	68,225
A. TOTAL REVENUES	653,778	1,313,533	1,354,095
EXPENDITURES			
100 General Student Body	37,928	261,535	198,500
200 Athletics	261,158	346,810	364,714
300 Classes	3,577	3,500	5,000
400 Clubs	282,106	622,237	695,760
600 Private Moneys	61,994	74,850	73,050
B. TOTAL EXPENDITURES	646,764	1,308,932	1,337,024
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	7,015	4,601	17,071
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	639,475	650,000	694,496
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	639,475	650,000	694,496
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	646,490	654,601	711,567
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

Wenatchee School District No.246

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	646,490	654,601	711,567

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

Wenatchee School District No.246
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	6,007,334	6,149,439	6,271,959
2000 Local Nontax Support	15,849	15,000	50,000
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	6,023,183	6,164,439	6,321,959
EXPENDITURES			
Matured Bond Expenditures	3,000,000	3,265,000	3,550,000
Interest on Bonds	2,892,077	2,737,788	2,567,413
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	50,000	50,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	5,892,077	6,052,788	6,167,413
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)	131,106	111,651	154,546
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,856,739	2,907,306	1,011,774
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	2,856,739	2,907,306	1,011,774
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,987,845	3,018,957	1,166,320
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Wenatchee School District No.246
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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)	2,987,845	3,018,957	1,166,320

Wenatchee School District No.246

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	6,003,303	6,146,848	6,269,368
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	3,817	2,000	2,000
1500 Timber Excise Tax	214	591	591
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	6,007,334	6,149,439	6,271,959
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	15,849	15,000	50,000
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	15,849	15,000	50,000
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
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
9901 Transfers (local resources)	0	0	0

Wenatchee School District No.246

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,023,183	6,164,439	6,321,959

Wenatchee School District No.246
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	11,184	4,005,000	2,025,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	393,857	0	0
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	4,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	405,042	4,005,000	6,025,000
EXPENDITURES			
10 Sites	0	4,000,000	6,300,000
20 Buildings	865,157	400,000	400,000
30 Equipment	0	0	0
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	865,157	4,400,000	6,700,000
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)	-460,116	-395,000	-675,000
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	0	0	0

Wenatchee School District No.246
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.863 Restricted from State Proceeds	1,427,263	1,000,000	963,674
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	1,053,392	560,500	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,480,655	1,560,500	963,674
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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	0	0	0
G.L.863 Restricted from State Proceeds	1,088,878	600,000	288,674
G.L.864 Restricted from Federal Proceeds	-663,903	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	1,035,952	565,500	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,460,927	1,165,500	288,674

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

Wenatchee School District No.246

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 extinguishments. 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.

Wenatchee School District No.246

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	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			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	8,684	2,500	22,500
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	2,500	2,500	2,500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	4,000,000	2,000,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	11,184	4,005,000	2,025,000
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	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	393,857	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	393,857	0	0

Wenatchee School District No.246

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
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	XXXXX	XXXXX	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

Wenatchee School District No.246

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	4,000,000
9000 TOTAL OTHER FINANCING SOURCES	0	0	4,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	405,042	4,005,000	6,025,000

Wenatchee School District No.246
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	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
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	3,415	2,000	25,000
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 Insurance Recoveries	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	0
4499 Transportation Reimbursement Depreciation	263,544	255,807	372,543
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
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	2,352	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Wenatchee School District No.246
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	269,311	257,807	397,543
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	269,311	257,807	397,543
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	605,000	596,694
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
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	0	605,000	596,694
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)	269,311	-347,193	-199,151
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	604,956	870,000	1,013,180
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	604,956	870,000	1,013,180
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	874,266	522,807	814,029

Wenatchee School District No.246
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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/	874,266	522,807	814,029

- 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 extinguishments. 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.