

Burlington-Edison School District No.100

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	68,472,960	637,650	255,501	3,656,749	283,833
Total Appropriation (Expenditures)	70,766,421	732,600	678,300	9,106,697	1,225,276
Other Financing Uses--Transfers Out (G.L. 536)	0	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	-2,293,460	-94,950	-422,798	-5,449,947	-941,443
Beginning Total Fund Balance	2,930,000	378,982	982,140	5,449,947	941,443
Ending Total Fund Balance	636,540	284,032	559,341	0	0
SECTION B: EXCESS LEVIES FOR 2025 COLLECTION					
Excess levies approved by voters for 2025 collection	12,132,731	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,532,147	0	0	0	0
Net excess levy amount for 2025 collection after rollback	10,600,584	XXXXX	0	3,606,750	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.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,240.13		3,226.00		3,243.00	
FTE Certificated Employees	282.098		259.363		259.809	
FTE Classified Employees	170.222		154.946		157.728	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	68,021,468		64,849,931		68,472,960	
Total Expenditures	69,689,545		67,509,932		70,766,421	
Total Beginning Fund Balance	6,179,949		4,035,500		2,930,000	
Total Ending Fund Balance	4,511,871		1,375,499		636,540	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	30,862,935	44.29	33,111,426	49.05	35,250,700	49.81
Federal Special Purpose Funding	5,260,982	7.55	344,835	0.51	219,906	0.31
Special Education Instruction	10,099,655	14.49	10,330,569	15.30	10,839,661	15.32
Vocational Instruction	3,985,363	5.72	3,920,778	5.81	3,913,996	5.53
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,805,626	8.33	5,961,145	8.83	6,277,871	8.87
Other Instructional Programs	413,955	0.59	1,402,674	2.08	1,409,428	1.99
Community Services	7,235	0.01	0	0.00	0	0.00
Support Services	13,253,794	19.02	12,438,505	18.42	12,854,859	18.17
Total - Program Groups	69,689,545	100.00	67,509,932	100.00	70,766,421	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	40,499,149	58.11	41,204,550	61.03	43,729,474	61.79
Teaching Support	9,672,830	13.88	8,506,199	12.60	9,067,395	12.81
Other Supportive Activities	10,563,836	15.16	9,760,653	14.46	10,065,568	14.22
Building Administration	3,385,928	4.86	3,252,041	4.82	3,334,510	4.71
Central Administration	5,136,713	7.37	4,786,489	7.09	4,485,061	6.34
Total - Activity Groups	69,689,545	100.00	67,509,932	100.00	70,766,421	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	31,667,896	45.44	31,672,909	46.92	33,015,641	46.65
Classified Salaries	12,584,540	18.06	12,190,806	18.06	12,792,359	18.08
Employee Benefits and Payroll Taxes	16,473,417	23.64	14,703,010	21.78	15,791,173	22.31
Supplies, Instructional Resources and Noncapitalized Items	3,872,306	5.56	3,531,643	5.23	3,853,535	5.45
Purchased Services	4,809,441	6.90	5,373,064	7.96	5,265,713	7.44
Travel	188,221	0.27	38,500	0.06	48,000	0.07
Capital Outlay	93,724	0.13	0	0.00	0	0.00
Total - Objects	69,689,545	100.00	67,509,932	100.00	70,766,421	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	244.20	200.00	200.00
2. Grade 1	233.10	247.00	216.00
3. Grade 2	210.30	243.00	247.00
4. Grade 3	241.54	217.00	246.00
5. Grade 4	242.30	250.00	230.00
6. Grade 5	249.90	248.00	247.00
7. Grade 6	241.50	237.00	252.00
8. Grade 7	236.30	245.00	273.00
9. Grade 8	245.60	241.00	257.00
10. Grade 9	322.86	265.00	256.00
11. Grade 10	254.60	318.00	262.00
12. Grade 11 (excluding Running Start)	235.19	217.00	262.00
13. Grade 12 (excluding Running Start)	205.53	223.00	203.00
14. SUBTOTAL	3,162.92	3,151.00	3,151.00
15. Running Start	51.59	52.00	62.00
16. Dropout Reengagement Enrollment	9.83	9.00	11.00
17. ALE Enrollment	15.79	14.00	19.00
18. TOTAL K-12	3,240.13	3,226.00	3,243.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	282.10	259.36	259.809
2. General Fund FTE Classified Employees /4	170.22	154.95	157.728

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,079,547	10,362,949	10,416,845
2000 Local Nontax Support	649,760	282,673	404,650
3000 State, General Purpose	33,882,065	34,107,732	35,743,656
4000 State, Special Purpose	12,111,178	13,197,020	15,292,066
5000 Federal, General Purpose	34,732	0	30,000
6000 Federal, Special Purpose	11,163,038	5,896,057	5,585,743
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	7,424	1,003,500	1,000,000
9000 Other Financing Sources	93,724	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	68,021,468	64,849,931	68,472,960
EXPENDITURES			
00 Regular Instruction	30,862,935	33,111,426	35,250,700
10 Federal Special Purpose Funding	5,260,982	344,835	219,906
20 Special Education Instruction	10,099,655	10,330,569	10,839,661
30 Vocational Education Instruction	3,985,363	3,920,778	3,913,996
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	5,805,626	5,961,145	6,277,871
70 Other Instructional Programs	413,955	1,402,674	1,409,428
80 Community Services	7,235	0	0
90 Support Services	13,253,794	12,438,505	12,854,859
B. TOTAL EXPENDITURES	69,689,545	67,509,932	70,766,421
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)	-1,668,078	-2,660,000	-2,293,460
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	534,589	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	1,295,232	0	0
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	0	0
G.L.888 Assigned to Other Purposes	1,135,604	0	0
G.L.890 Unassigned Fund Balance	3,214,525	617,236	0
G.L.891 Unassigned to Minimum Fund Balance Policy	0	3,418,264	2,930,000
F. TOTAL BEGINNING FUND BALANCE	6,179,949	4,035,500	2,930,000
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	783,581	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
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	599,941	0	0
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	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	3,128,349	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,375,500	636,540
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,511,871	1,375,499	636,540

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	10,069,762	10,355,990	10,409,142
1300 Sale of Tax Title Property	396	0	0
1400 Local in lieu of Taxes	1,878	0	0
1500 Timber Excise Tax	7,510	6,959	7,702
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,079,547	10,362,949	10,416,845
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	19,984	10,000	15,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	7,969	10,000	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	20,799	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	14,991	10,000	50,000
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	23,199	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	26,900	0	0
2300 Investment Earnings	170,078	50,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	129,597	82,673	89,650
2600 Fines and Damages	2,383	0	0
2700 Rentals and Leases	19,595	5,000	10,000
2800 Insurance Recoveries	30,729	0	0
2900 Local Support Nontax, Unassigned	150,223	65,000	90,000
2998 Local School Food Services-non NSLP	200	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	649,760	282,673	404,650

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE				
3100	Apportionment	32,947,176	33,053,748	34,557,080
3121	Special Education--General Apportionment	916,796	1,003,984	1,086,576
3300	Local Effort Assistance	0	0	0
3600	State Forests	18,093	50,000	100,000
3900	Other State General Purpose, Unassigned	0	0	0
3000	TOTAL STATE, GENERAL PURPOSE	33,882,065	34,107,732	35,743,656
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	35,384	0	0
4109	Transition To Kindergarten	XXXXX	0	338,961
4121	Special Education	5,134,385	6,201,701	7,145,494
4122	Special Ed-Infants and Toddlers-State	0	0	0
4126	State Institutions, Special Education	0	0	0
4155	Learning Assistance	1,804,831	2,256,546	2,509,306
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	686,456	488,995	704,725
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	1,350,319	1,340,318	1,438,885
4174	Highly Capable	109,121	107,858	111,695
4188	Childcare	0	0	0
4198	School Food Services	278,550	200,000	350,000
4199	Transportation--Operations	2,608,085	2,601,602	2,623,000
4300	Other State Agencies, Unassigned	0	0	0
4321	Special Education--Other State Agencies	104,048	0	70,000
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	0	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	12,111,178	13,197,020	15,292,066

Burlington-Edison School District No.100
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	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	34,732	0	30,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	34,732	0	30,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	93,119	0
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	885,637	25,000	0
6113 Federal Special Purpose-ESSER III	3,082,069	343,574	0
6114 Federal Special Purpose ESSER III Learning Loss	909,491	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	452,977	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	2,097	0	0
6124 Special Education--Supplemental	804,782	777,411	816,693
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	24,055	28,313	38,245
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,440,501	1,145,284	1,322,333
6152 School Improve, Fed Other Title Grants under ESEA, Fed	250,672	237,240	243,408
6153 Migrant ESEA Migrant, Federal	273,410	417,069	436,809
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)	41,539	107,043	100,470
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Burlington-Edison School District No.100
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	2,299,993	2,250,000	2,250,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	0	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	18,600	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	333,709	287,004	307,785
6310 Medicaid Administrative Match	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
6321 Special Education--Medicaid Reimbursement	123,792	185,000	70,000
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	0	0
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	219,712	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	11,163,038	5,896,057	5,585,743

Burlington-Edison School District No.100
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	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	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	1,000,000	1,000,000
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	0	0	0
8200 Private Foundations	7,424	3,500	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	7,424	1,003,500	1,000,000
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	93,724	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	93,724	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	68,021,468	64,849,931	68,472,960

Burlington-Edison School District No.100
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Burlington-Edison School District No.100

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	30,862,935	33,013,440	34,967,068
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	97,986	283,632
00 TOTAL REGULAR INSTRUCTION	30,862,935	33,111,426	35,250,700
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	854,880	25,000	0
13 Federal Special Purpose - ESSER III	3,063,978	319,835	219,906
14 Federal Special Purpose ESSER III Learning Loss	886,625	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	455,499	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	5,260,982	344,835	219,906
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,292,776	9,553,157	9,950,075
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	2,097	0	0
24 Special Education, Supplemental, Federal	804,782	777,412	889,586
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	10,099,655	10,330,569	10,839,661
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,187,946	3,122,456	3,116,464
34 Middle School Career and Technical Education, State	774,216	770,009	760,446
38 Vocational, Federal	23,201	28,313	37,086
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,985,363	3,920,778	3,913,996
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Burlington-Edison School District No.100

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,390,426	1,120,263	1,155,325
52 Other Title Grants under ESEA-Federal	241,775	231,172	217,023
53 Migrant ESEA Migrant, Federal	264,450	402,180	423,573
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,764,653	2,256,431	2,255,199
56 State Institutions, Centers and Homes, Delinquent	26,234	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	640,511	485,200	598,727
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	40,065	127,082	225,569
65 Transitional Bilingual, State	1,437,513	1,338,817	1,402,455
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	5,805,626	5,961,145	6,277,871
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	160,536	138,630	111,694
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	253,419	1,264,044	1,297,734
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	413,955	1,402,674	1,409,428
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Burlington-Edison School District No.100

EXPENDITURE BY PROGRAM

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	7,235	0	0
80 TOTAL COMMUNITY SERVICES	7,235	0	0
SUPPORT SERVICES			
97 District-wide Support	7,836,905	7,029,043	7,344,354
98 School Food Services	2,653,936	2,207,994	2,281,413
99 Pupil Transportation	2,816,142	3,201,468	3,229,092
90 TOTAL SUPPORT SERVICES	13,306,983	12,438,505	12,854,859
TOTAL PROGRAM EXPENDITURES	69,742,734	67,509,932	70,766,421

Burlington-Edison School District No.100

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	34,967,068	0		22,096,467	3,244,704	7,960,176	991,971	633,750	40,000	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	283,632	0		162,569	36,198	82,865	2,000	0	0	0
TOTAL REGULAR INSTRUCTION	35,250,700	0		22,259,036	3,280,902	8,043,041	993,971	633,750	40,000	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	219,906	0		51,907	105,676	62,323	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	219,906	0		51,907	105,676	62,323	0	0	0	0
21 Sp Ed, Sup, St	9,950,075	0		4,427,895	2,217,440	2,619,740	0	685,000	0	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	889,586	0		643,539	23,701	222,346	0	0	0	0

Burlington-Edison School District No.100

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	10,839,661	0		5,071,434	2,241,141	2,842,086	0	685,000	0	0
31 Voc, Basic, St	3,116,464	0		1,899,074	131,970	698,967	386,453	0	0	0
34 MidSchCar/Tec	760,446	0		340,185	225,779	185,311	9,171	0	0	0
38 Voc, Fed	37,086	0		0	0	0	0	37,086	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,913,996	0		2,239,259	357,749	884,278	395,624	37,086	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,155,325	0		575,508	100,863	246,021	232,933	0	0	0
52 Other Title Grants under ESEA-Federal	217,023	0	0	108,784	0	32,590	65,649	10,000	0	0
53 ESEA Migrant, Federal	423,573	0		30,194	156,914	68,616	167,849	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,255,199	0		1,151,208	239,630	496,751	367,610	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Burlington-Edison School District No.100

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	598,727	0		359,784	43,758	71,595	123,590	0	0	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	225,569	0		70,453	0	23,343	131,773	0	0	0
65 Tran Biling, St	1,402,455	0		775,099	241,306	377,416	8,634	0	0	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	6,277,871	0	0	3,071,030	782,471	1,316,332	1,098,038	10,000	0	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	111,694	0		86,975	0	21,238	3,481	0	0	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	1,297,734	0		0	193,903	80,080	23,751	1,000,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,409,428	0		86,975	193,903	101,318	27,232	1,000,000	0	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

Burlington-Edison School District No.100

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	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	7,344,354	0	0	236,000	2,952,020	1,158,009	335,500	2,656,325	6,500	0
98 Schl Food Serv	2,281,413	0	0	0	1,050,207	530,936	692,170	8,100	0	0
99 Pupil Transp	3,229,092	0	0	0	1,828,290	852,850	311,000	235,452	1,500	0
TOTAL SUPPORT SERVICES	12,854,859	0	0	236,000	5,830,517	2,541,795	1,338,670	2,899,877	8,000	0
OBJECT TOTALS	70,766,421	0	0	33,015,641	12,792,359	15,791,173	3,853,535	5,265,713	48,000	0

Burlington-Edison School District No.100

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	244,585	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-244,585	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	31,667,896	45.44	31,672,909	46.92	33,015,641	46.65
(3) Classified Salaries	12,584,540	18.06	12,190,806	18.06	12,792,359	18.08
(4) Employee Benefits and Payroll Taxes	16,473,417	23.64	14,703,010	21.78	15,791,173	22.31
(5) Supplies and Materials	3,872,306	5.56	3,531,643	5.23	3,853,535	5.45
(7) Purchased Services	4,809,441	6.90	5,373,064	7.96	5,265,713	7.44
(8) Travel	188,221	0.27	38,500	0.06	48,000	0.07
(9) Capital Outlay	93,724	0.13	0	0.00	0	0.00
TOTAL EXPENDITURES	69,689,545	100.00	67,509,932	100.00	70,766,421	100.00

Burlington-Edison School District No.100
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	39,155,246	56.19	40,249,266	59.62	42,752,171	60.41
28 Extracur	1,324,153	1.90	935,284	1.39	957,703	1.35
29 Pmt to SD	19,750	0.03	20,000	0.03	19,600	0.03
TOTAL TEACHING ACTIVITIES	40,499,149	58.11	41,204,550	61.03	43,729,474	61.79
TEACHING SUPPORT						
22 Lrn Resrc	498,938	0.72	312,674	0.46	355,251	0.50
24 Guid/Coun	2,830,823	4.06	2,322,661	3.44	2,783,655	3.93
25 Pupil M/S	136,648	0.20	126,264	0.19	174,000	0.25
26 Health	3,254,083	4.67	2,712,907	4.02	2,915,554	4.12
31 InstProDev	2,475,763	3.55	2,359,144	3.49	2,160,436	3.05
32 Inst Tech	28,998	0.04	0	0.00	0	0.00
33 Curriculum	447,578	0.64	205,000	0.30	216,000	0.31
34 Prof Lrng St	431,090	0.62	467,549	0.69	462,499	0.65
TOTAL TEACHING SUPPORT	9,672,830	13.88	8,506,199	12.60	9,067,395	12.81
OTHER SUPPORT ACTIVITIES						
42 Food	1,263,726	1.81	580,000	0.86	640,000	0.90
44 Operation	1,184,930	1.70	1,423,393	2.11	1,418,733	2.00
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	2,143,328	3.08	2,374,221	3.52	2,293,362	3.24
53 Maintnce	314,005	0.45	287,218	0.43	294,548	0.42
56 Insurance	133,869	0.19	171,579	0.25	195,952	0.28
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-157,830	-0.23	0	0.00	0	0.00
62 Grnd Mnt	265,943	0.38	134,705	0.20	137,443	0.19
63 Oper Bldg	1,914,540	2.75	1,880,336	2.79	1,905,749	2.69
64 Maintnce	886,886	1.27	704,821	1.04	879,478	1.24
65 Utilities	1,049,495	1.51	1,190,700	0.00	1,115,550	0.00
66 E-Rate	XXXXX	XXXXX	0	1.76	0	1.58
67 Bldg Secu	92,040	0.13	76,645	0.11	37,363	0.05
68 Insurance	539,600	0.77	651,184	0.96	761,216	1.08
72 Info Sys	807,688	1.16	277,093	0.41	363,676	0.51

Burlington-Edison School District No.100

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	31,891	0.05	8,758	0.01	22,498	0.03
83 Interest	7,503	0.01	0	0.00	0	0.00
84 Principal	45,686	0.07	0	0.00	0	0.00
85 Debt Expn	40,536	0.06	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	10,563,836	15.16	9,760,653	14.46	10,065,568	14.22
UNIT ADMINISTRATION						
23 Princ Off	3,385,928	4.86	3,252,041	4.82	3,334,510	4.71
TOTAL UNIT ADMINISTRATION	3,385,928	4.86	3,252,041	4.82	3,334,510	4.71
CENTRAL ADMINISTRATION						
11 Bd of Dir	214,551	0.31	193,500	0.29	221,500	0.31
12 Supt Off	616,228	0.88	576,641	0.85	437,601	0.62
13 Busns Off	823,255	1.18	733,949	1.09	779,525	1.10
14 HR	520,055	0.75	489,299	0.72	520,363	0.74
15 Pblc Rltn	10,176	0.01	11,500	0.02	10,250	0.01
21 Supv Inst	2,332,691	3.35	2,187,470	3.24	1,904,385	2.69
41 Supervisn	205,279	0.29	204,601	0.30	222,680	0.31
51 Supervisn	305,669	0.44	289,617	0.43	321,028	0.45
61 Supv Bldg	108,808	0.16	99,912	0.15	67,729	0.10
TOTAL CENTRAL ADMINISTRATION	5,136,713	7.37	4,786,489	7.09	4,485,061	6.34
TOTAL EXPENDITURES	69,689,545	100.00	67,509,932	100.00	70,766,421	100.00

Burlington-Edison School District No.100

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	204.872	78.85	57.985	36.90
28 Extracurricular	1.000	0.38	0.084	0.05
TOTAL TEACHING ACTIVITIES	205.872	79.24	58.069	36.95
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	3.504	2.23
24 Guidance and Counseling	13.200	5.08	6.724	4.28
25 Pupil Management and Safety	0.000	0.00	1.850	1.18
26 Health/Related Services	17.700	6.81	2.473	1.57
31 InstProDev	8.933	3.44	0.777	0.49
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.004	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	39.837	15.33	15.328	9.75
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	12.714	8.09
52 Operations	XXXXX	XXXXX	14.498	9.23
53 Maintenance	XXXXX	XXXXX	1.688	1.07
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	0.875	0.56
63 Operation of Buildings	0.000	0.00	16.919	10.77
64 Maintenance	0.000	0.00	4.750	3.02
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.127	0.08
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	51.571	32.82

Burlington-Edison School District No.100

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	8.400	3.23	9.809	6.24
TOTAL UNIT ADMINISTRATION	8.400	3.23	9.809	6.24
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.38	0.981	0.62
13 Business Office	0.000	0.00	5.386	3.43
14 Human Resources	0.000	0.00	2.985	1.90
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	4.700	1.81	8.812	5.61
41 Supervision - Nutrition Services	0.000	0.00	1.410	0.90
51 Supervision - Transportation	0.000	0.00	2.288	1.46
61 Supervision - Building	0.000	0.00	0.500	0.32
TOTAL CENTRAL ADMINISTRATION	5.700	2.19	22.362	14.23
TOTAL FTE STAFF	259.809	100.00	157.139	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.

Burlington-Edison School District No.100
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	90,151	128,000	126,000
200 Athletics	97,896	247,950	239,250
300 Classes	983	43,400	30,400
400 Clubs	112,036	249,500	229,000
600 Private Moneys	3,724	13,000	13,000
A. TOTAL REVENUES	304,789	681,850	637,650
EXPENDITURES			
100 General Student Body	38,820	141,000	138,500
200 Athletics	84,477	294,200	289,200
300 Classes	5,980	43,400	34,400
400 Clubs	105,494	256,500	257,000
600 Private Moneys	3,536	13,500	13,500
B. TOTAL EXPENDITURES	238,307	748,600	732,600
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	66,482	-66,750	-94,950
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	291,414	324,948	378,982
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,110	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	296,524	324,948	378,982
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	362,932	258,198	284,032
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	73	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

Burlington-Edison School District No.100
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	363,005	258,198	284,032

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

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SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	672,591	620,329	255,501
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	1,176	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	673,767	620,329	255,501
EXPENDITURES			
Matured Bond Expenditures	590,000	625,000	665,000
Interest on Bonds	63,400	39,100	13,300
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	50,000	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	653,400	714,100	678,300
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)	20,367	-93,770	-422,798
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	668,581	680,963	628,550
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	336,108	337,099	353,590
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,004,689	1,018,062	982,140
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	687,772	587,193	205,751
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	337,284	337,098	353,590
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,025,056	924,291	559,341

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	671,506	619,548	255,501
1300 Sale of Tax Title Property	45	0	0
1400 Local in lieu of Taxes	122	0	0
1500 Timber Excise Tax	918	780	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	672,591	620,329	255,501
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
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	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	1,176	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	1,176	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

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	673,767	620,329	255,501

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,514,736	3,606,749	3,606,749
2000 Local Nontax Support	191,390	5,000	50,000
3000 State, General Purpose	2,137	0	0
4000 State, Special Purpose	0	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	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,708,263	3,611,749	3,656,749
EXPENDITURES			
10 Sites	652,902	0	0
20 Buildings	1,198,099	5,476,963	7,106,697
30 Equipment	624,248	2,000,000	2,000,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	650	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	2,475,899	7,476,963	9,106,697
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)	232,364	-3,865,213	-5,449,947
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	3,953,103	3,865,213	5,449,947

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.863 Restricted from State Proceeds	0	0	0
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	20,423	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,973,526	3,865,213	5,449,947
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	4,194,748	0	0
G.L.863 Restricted from State Proceeds	0	0	0
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	11,142	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,205,890	0	0

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

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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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	2,509,379	3,601,858	3,601,510
1300 Sale of Tax Title Property	243	0	0
1400 Local in lieu of Taxes	222	0	0
1500 Timber Excise Tax	4,893	4,891	5,239
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,514,736	3,606,749	3,606,749
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	182,385	5,000	50,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	142	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	8,863	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	191,390	5,000	50,000
STATE, GENERAL PURPOSE			
3600 State Forests	2,137	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	2,137	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	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	0	0	0
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0	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
6376 Targeted Assistance ESSER I	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,708,263	3,611,749	3,656,749

Burlington-Edison School District No.100
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	13,600	0	0
2300 Investment Earnings	25,445	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	0	0	0
2800 Insurance Recoveries	365,162	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	383,821	402,286	283,833
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	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	788,029	402,286	283,833
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	788,029	402,286	283,833
EXPENDITURES			
33 Transportation Equipment Purchases	184,409	1,351,831	1,225,276
34 Transportation Equipmment Major Repair	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	184,409	1,351,831	1,225,276
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)	603,620	-949,545	-941,443
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	536,076	949,545	941,443
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	536,076	949,545	941,443
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	1,139,696	0	0
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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/	1,139,696	0	0

- 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.