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## Grandview School District No.200

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# **ENROLLMENT AND STAFF COUNTS**

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	245.00	240.00	240.00	240.00
2. Grade 1	243.00	238.00	233.00	233.00
3. Grade 2	237.00	239.00	236.00	231.00
4. Grade 3	236.00	231.00	236.00	233.00
5. Grade 4	253.00	232.00	230.00	234.00
6. Grade 5	304.00	252.00	233.00	231.00
7. Grade 6	277.00	293.00	245.00	227.00
8. Grade 7	304.00	273.00	292.00	244.00
9. Grade 8	276.00	294.00	266.00	285.00
10. Grade 9	295.00	268.00	288.00	261.00
11. Grade 10	293.00	287.00	263.00	283.00
12. Grade 11 (excluding Running Start)	204.00	241.00	237.00	216.00
13. Grade 12 (excluding Running Start)	205.00	186.00	223.00	220.00
14. SUBTOTAL	3,372.00	3,274.00	3,222.00	3,138.00
15. Running Start	49.00	45.00	45.00	45.00
16. Dropout Reengagement Enrollment	15.00	15.00	15.00	15.00
17. ALE Enrollment	30.00	30.00	30.00	30.00
18. TOTAL K-12	3,466.00	3,364.00	3,312.00	3,228.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	251.250	246.250	239.250	235.250
2. General Fund FTE Classified Employees /4	190.667	188.667	185.667	180.667

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# **SUMMARY OF GENERAL FUND BUDGET**

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	1,790,500	1,813,000	1,903,100	2,035,250
2000   Local Nontax Support	654,085	675,000	675,000	675,000
3000   State, General Purpose	34,368,094	34,605,456	34,997,565	35,282,514
4000   State, Special Purpose	10,986,532	10,756,263	10,671,388	10,445,487
5000   Federal, General Purpose	35,000	35,000	35,000	35,000
6000   Federal, Special Purpose	14,955,857	10,455,857	7,760,416	7,907,863
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	1,224,978	1,224,978	1,249,478	1,254,478
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	64,015,046	59,565,554	57,291,947	57,635,592
EXPENDITURES				
00   Regular Instruction	26,702,911	26,702,911	26,603,455	26,519,489
10   Federal Special Purpose Funding	6,405,897	1,500,000	125,000	0
20   Special Education Instruction	6,827,021	6,695,291	6,562,244	6,427,866
30   Vocational Education Instruction	2,642,884	2,669,313	2,669,313	2,696,006
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	7,715,331	6,750,000	6,885,000	6,953,850
70   Other Instructional Programs	1,905,347	1,905,347	1,905,347	1,924,400
80   Community Services	35,000	35,000	35,000	35,000
90   Support Services	13,482,126	12,950,238	12,950,238	13,079,740
B. TOTAL EXPENDITURES	65,716,517	59,208,100	57,735,597	57,636,351
C. OTHER FINANCING USESTRANSFERS OUT (G.L.536) 1/	1,100,000	560,000	560,000	560,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES $(A-B-C-D)$	-2,801,471	-202,546	-1,003,650	-560,759
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

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# SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	137,000	150,000	100,000	75,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	6,000	6,000	6,000	6,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	150,000	150,000	175,000	160,000
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	410,000	410,000	150,000	150,000
G.L.884 Assigned to Other Capital Projects	730,000	500,000	0	0
G.L.888 Assigned to Other Purposes	223,500	223,500	160,000	100,000
G.L.890 Unassigned Fund Balance	8,240,000	5,655,529	6,301,483	5,397,833
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	9,896,500	7,095,029	6,892,483	5,888,833
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	150,000	100,000	75,000	75,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	6,000	6,000	6,000	6,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	150,000	175,000	160,000	160,000
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	410,000	150,000	150,000	150,000
G.L.884 Assigned to Other Capital Projects	500,000	0	0	0

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## SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.888 Assigned to Other Purposes	223,500	160,000	100,000	75,000
G.L.890 Unassigned Fund Balance	5,655,529	6,301,483	5,397,832	4,862,072
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F. +OR-G) 3/	7.095.029	6.892.483	5.888.833	5.328.074

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

<sup>2/</sup> 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 DS3 for detail of estimated outstanding nonvoted bond detail information.

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## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100   General Student Body	128,775	135,214	141,974	149,073
200   Athletics	161,400	169,470	177,944	186,841
300   Classes	22,000	23,100	24,255	25,468
400   Clubs	201,750	211,838	222,429	233,551
600   Private Moneys	13,300	13,965	14,663	15,396
A. TOTAL REVENUES	527,225	553,587	581,265	610,329
EXPENDITURES				
100   General Student Body	108,005	113,405	119,076	125,029
200   Athletics	169,850	178,343	187,260	196,623
300   Classes	21,100	22,155	23,263	24,426
400   Clubs	195,610	205,391	215,660	226,443
600   Private Moneys	14,700	15,435	16,207	17,017
B. TOTAL EXPENDITURES	509,265	534,729	561,466	589,538
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	17,960	18,858	19,799	20,791
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	159,305	177,265	196,123	215,922
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	159,305	177,265	196,123	215,922
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	177,265	196,123	215,922	236,713
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	177,265	196,123	215,922	236,713

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# SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES	0 654 050	0. 506. 550	0. 856, 460	0 505 600
1000   Local Taxes	2,674,870	2,706,750	2,756,460	2,797,620
2000   Local Nontax Support	0	0	0	0
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,674,870	2,706,750	2,756,460	2,797,620
EXPENDITURES				
Matured Bond Expenditures	950,000	1,045,000	1,150,000	1,245,000
Interest on Bonds	1,703,900	1,661,925	1,613,150	1,549,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	2,663,900	2,716,925	2,773,150	2,804,000
C. OTHER FINANCING USESTRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D) $$	10,970	-10,175	-16,690	-6,380
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,166,135	1,177,105	1,166,930	1,150,240
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,166,135	1,177,105	1,166,930	1,150,240
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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## SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	1,177,105	1,166,930	1,150,240	1,143,860
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,177,105	1,166,930	1,150,240	1,143,860

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

<sup>2/</sup> G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. 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.

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# **SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES	_	_	_	_
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	51,613	11,000	4,700	3,300
3000   State, General Purpose	0	6,613	6,613	6,613
4000   State, Special Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	1,000,000	500,000	500,000	500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,051,613	517,613	511,313	509,913
EXPENDITURES				
10   Sites	925,000	2,225,000	25,000	25,000
20   Buildings	4,925,000	275,000	675,000	475,000
30   Equipment	0	0	0	0
40   Energy	0	0	0	0
50   Sales and Lease Expenditures	753	753	753	753
60   Bond Issuance Expenditures	0	0	0	0
90   Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	5,850,753	2,500,753	700,753	500,753
C. OTHER FINANCING USESTRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES $(A-B-C-D)$	-4,799,140	-1,983,140	-189,440	9,160
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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# SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	7,141,547	2,342,407	359,267	169,827
G.L.890	Unassigned Fund Balance	0	0	0	0
F. TOTA	L BEGINNING FUND BALANCE	7,141,547	2,342,407	359,267	169,827
ENDING F	UND BALANCE				
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0	0
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.889	Assigned to Fund Purposes	2,342,407	359,267	169,827	178,987

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## **SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,342,407	359,267	169,827	178,987

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

<sup>2/</sup> G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. 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.

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## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

		2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVEN	JES AND OTHER FINANCING SOURCES				
1100	Local Property Tax	0	0	0	0
1300	Sale of Tax Title Property	0	0	0	0
1400	Local in lieu of Taxes	0	0	0	0
1500	Timber Excise Tax	0	0	0	0
1600	County-Administered Forests	0	0	0	0
1900	Other Local Taxes	0	0	0	0
2200	Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300	Investment Earnings	3,300	2,600	2,400	2,600
2500	Gifts and Donations	0	0	0	0
2600	Fines and Damages	0	0	0	0
2700	Rentals and Leases	0	0	0	0
2800	Insurance Recoveries	0	0	0	0
2900	Local Support Nontax, Unassigned	0	0	0	0
3600	State Forests	0	0	0	0
4100	Special Purpose-Unassigned	0	0	0	0
4300	Other State Agencies-Unassigned	0	0	0	0
4499	Transportation Reimbursement Depreciation	136,953	155,259	131,891	139,514
5200	General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300	Impact Aid, Maintenance and Operation	0	0	0	0
5400	Federal in lieu of Taxes	0	0	0	0
5600	Qualified Bond Interest Credit-Federal	0	0	0	0
6100	Special Purpose-OSPI Unassigned	0	0	0	0
6200	Direct Special Purpose Grants	0	0	0	0
6300	Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100	Governmental Entities	0	0	0	0
8500	NonFederal ESD	0	0	0	0
9100	Sale of Bonds	0	0	0	0
9300	Sale of Equipment	0	0	0	0

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## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
9400   Compensated Loss of Fixed Assets	0	0	0	0
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	100,000	60,000	60,000	60,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	240,253	217,859	194,291	202,114
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	651,000	220,000	195,000	200,000
34 Transportation Equimpment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	651,000	220,000	195,000	200,000
E. OTHER FINANCING USESTRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES $(C-D-E-F)$	-410,747	-2,141	-709	2,114
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	435,126	24,379	22,238	21,529
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	435,126	24,379	22,238	21,529
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	24,379	22,238	21,529	23,643

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## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	24,379	22,238	21,529	23,643

<sup>1/</sup> Includes interest portion of purchase contracts.

<sup>2/</sup> G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

<sup>3/</sup> G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. 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.