



2023-2024 Budget Presentation

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BUDGET SUMMARY

This Budget Summary provides information on the 2023-2024 Budget for Ephrata School District. More detailed budget information is available in the formal budget, OSPI form F195.

WHAT ARE THE BUDGETS FOR THE SCHOOL DISTRICT?

THE BUDGET CONSISTS OF FIVE SEPARATE FUNDS

GENERAL FUND:



The general fund is used to account for all financial resources except those required to be accounted for in another fund. Revenues for the general fund are primarily from state funds, special maintenance and operations levy funds, federal funds, and fees. These revenues are used for financing the current day to day operations of the school district such as our instructional programs for students, food services, maintenance, and pupil transportation. Expenditures include salaries and benefits costs, and non-labor costs such as supplies and instructional materials, utilities, fuel, insurance, and printing costs.

CAPITAL PROJECTS FUND:



The Capital Projects fund provides for acquisition of lands or buildings, major modernization of buildings and other property such as fields, and acquisition of equipment, including technology systems. Capital funds may also be used for energy audits and related upgrades. The Capital Projects Fund is generally financed from the proceeds from the sale of bonds, state matching revenues, lease or sale of surplus real property, interest earnings, transfers from the General Fund and special levies.

DEBT SERVICE FUND:



The Debt Service fund provides for the redemption and payment of interest on bonds. Each year an amount is levied which provides for redemption of bonds currently due, interest payments on bonds outstanding, and related costs.

ASSOCIATED STUDENT BODY FUND (ASB):



The ASB fund accounts for the student extracurricular activities in each school. The revenues are generated, in part, by fees from students and nonstudents attending any optional noncredit extracurricular event of the district. Although the ASB fund is under the control of the Board of Directors, each school's student body prepares and submits a revenue and expenditure plan for Board approval.

TRANSPORTATION VEHICLE FUND:



The Transportation Vehicle fund accounts for the purchase of or major repair of pupil transportation equipment/buses. The Transportation Vehicle Fund is generally financed by state reimbursement to school districts for depreciation of approved pupil transportation equipment/buses.

BUDGET SUMMARY, *Cont'd.*

GENERAL FUND

Enrollment:

- The budgeted enrollment for 2023-24 is 2,545 FTE plus 98 FTE for ALE, Running Start & Open Doors for a total FTE of 2,643.
- For 23-24 we budgeted 330 FTE Sped.
- The 2022-23 average enrollment was 2,588.73 FTE (including ALE, Open Doors & Running Start).
- Enrollment projections are based on district-wide analysis by grade level in conjunction with the demographic analysis.
- The District has chosen to budget lower than the actual projected enrollment of 2,702 FTE for 23-24.

Revenues:

- Levy collection estimated @ \$1.99 per \$1,000.
- Increased state funding: MSOC (Materials, Supplies, and Operation Costs), 3.7% IPD on funded positions.
- Reflect the increased Sped, LAP and State Bilingual funding.
- Continued ECEAP Program with additional slots for the 23-24 School Year.
- Budgeted for ESSER III carryover.

Expenditures:

- Increased payroll rates to reflect bargaining agreements.
 - Teacher's bargained for the % IPD allocation and increased longevity payments.
 - Central Office and Administration bargained for the % IPD allocation.
 - PSE bargained a 4% salary increase for classified staff.
- Addition of Assistant Superintendent of HR, Payroll Staff, Security Staff, PW Dean of Students, Maintenance Staff.
- Increased FTE of High School Teachers, Communications Director, PW Social Worker and custodial staff.
- Increased MSOC costs due to economy.

Other:

- The District has budgeted \$2.0m under both the revenues and expenditures as capacity for any unknown grants or revenues that may be received in 23-24.

BUDGET SUMMARY, *Cont'd.*

CAPTIAL PROJECTS FUND

- Revenues totaling \$23,444,438 from the School Construction Assistance Program (SCAP).
- These renovations are anticipated to take 2 more year to complete.
- The District has additional ESSER Funds to pay for HVAC upgrades.

DEBT SERVICE FUND

- Voted and non-voted debt is paid from the Debt Service Fund.
- The non-voted debt / Energy Grant is paid for via a transfer of funds \$106,964 from the General Fund to the Debt Service Fund. The District will have non-voted debt fully paid off in June of 2026.
- The voted debt / Bond Project was approved by the voters on Feb. 12, 2019. Payments for the bond will total \$2,334,850 for principal and interest in 23-24. The voted debt will be fully paid off in December of 2038.

ASSOCIATED STUDENT BODY FUND

- Estimated \$1,179,512 in revenue from donations, fundraisers and sales.

TRANSPORTATION VEHICLE FUND

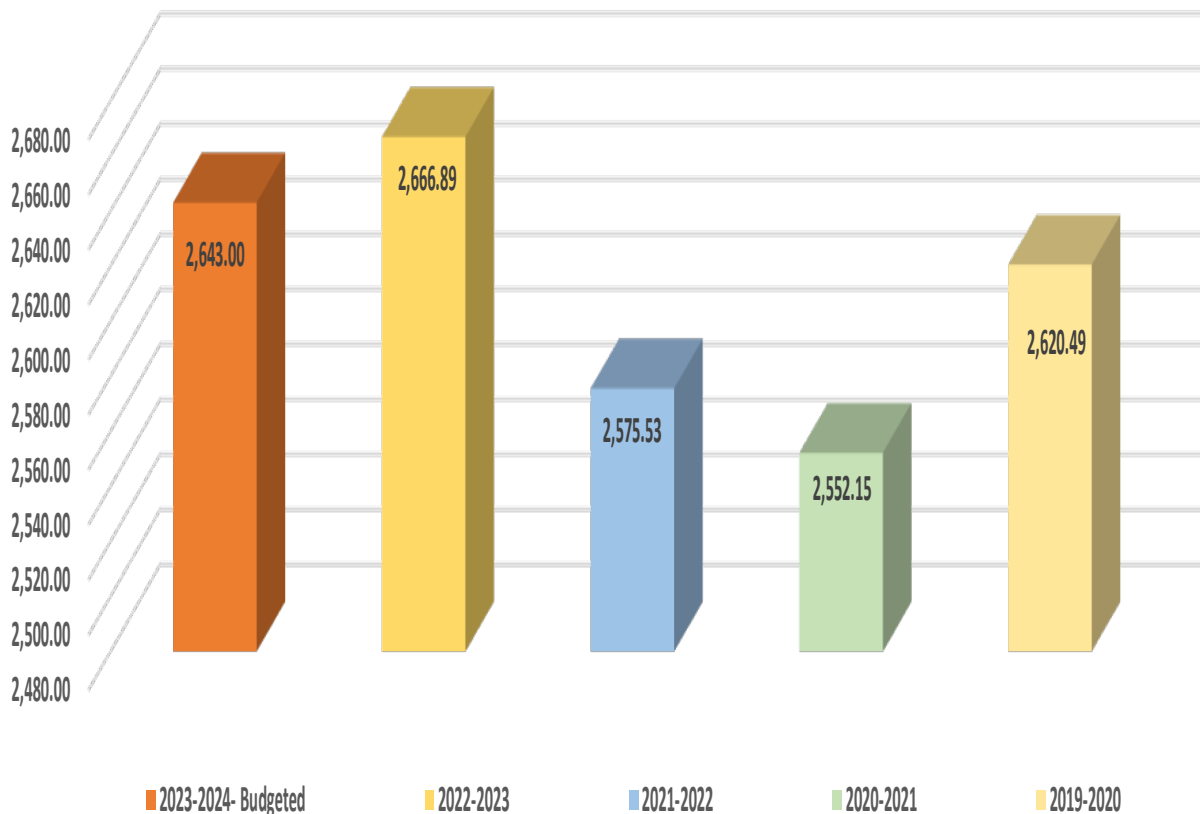
- Money collected from the state for depreciation will be used to purchase buses.

2023-2024 BUDGET FINANCIAL SUMMARY

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL	2023-24	\$ 10,038,234	\$ 46,554,707	\$ 48,164,338	\$ (3,775,885)	\$ 4,652,718
	2022-23	\$ 8,500,000	\$ 45,404,189	\$ 47,132,732	\$ (106,576)	\$ 6,664,881
CAPITAL PROJECTS	2023-24	\$ 7,807,307	\$ 28,397,359	\$ 36,204,666	\$ -	\$ -
	2022-23	\$ 9,508,284	\$ 44,199,339	\$ 52,862,017	\$ -	\$ 845,606
DEBT SERVICE	2023-24	\$ 1,265,307	\$ 2,450,744	\$ 2,451,814	\$ -	\$ 1,264,237
	2022-23	\$ 845,860	\$ 2,411,626	\$ 2,363,551	\$ -	\$ 893,935
ASB	2023-24	\$ 426,200	\$ 1,179,512	\$ 1,115,276	\$ -	\$ 490,436
	2022-23	\$ 398,589	\$ 685,385	\$ 667,208	\$ -	\$ 416,766
TRANSPORTATION	2023-24	\$ 473,871	\$ 698,800	\$ 1,172,671	\$ -	\$ -
VEHICLE	2022-23	\$ 312,676	\$ 188,400	\$ 501,076	\$ -	\$ -

ENROLLMENT SUMMARY

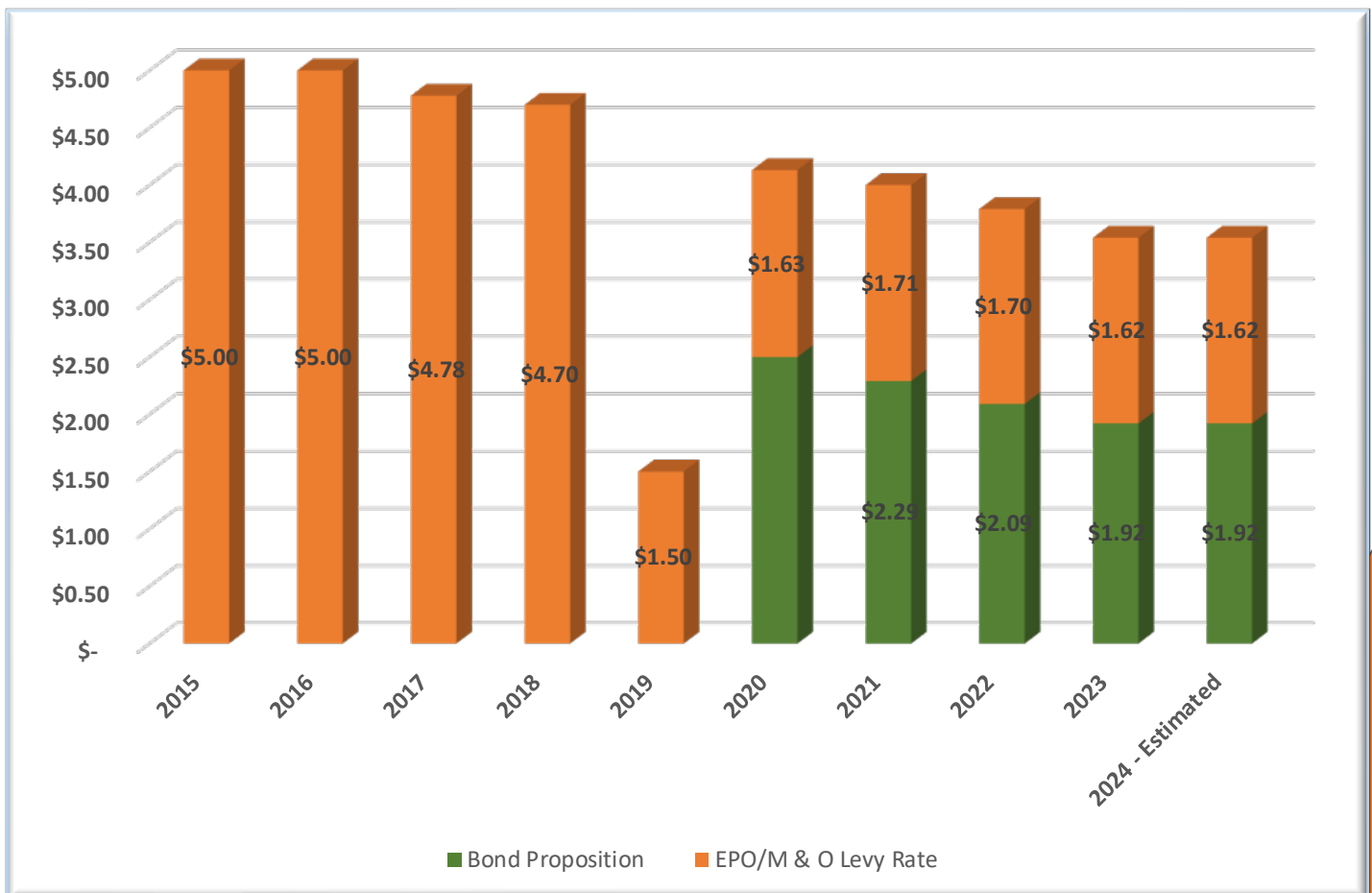
- **All of the enrollment numbers below include Running Start, Open Doors & ALE**
- In the 2020-2021 school year the District's enrollment ended with 2,552.15.
- In the 2021-2022 school year our enrollment ended with 2,575.53 students which is an increase of 23.38 students.
- In the 2022-2023 school year our enrollment ended with 2,666.89 which is an increase of 91.36 students.
- For the 2023-2024 school year our budgeted enrollment is estimated at 2,643 which is lower than our projected enrollment of 2,702. (These numbers include Running Start, Open Doors & ALE) For our K-12 enrollment we budgeted a total of 2,545 students.



LEVY SUMMARY

- In February of 2021 the voters approved a 4-year EPO Levy with the following collections.
 - 2022 Collections are \$1,855,000
 - 2023 Collections are \$2,004,000
 - 2024 Collections are \$2,113,500
 - 2025 Collections are \$2,230,000
- The EPO levy pays for General Fund enrichment expenses, such as Extra-Curricular, Staff Professional Development, College in The High School, and Technology.

In addition, on February 12, 2019 the voters approved a \$27,893,000 bond project for the renovation and new gymnasiums for Columbia Ridge, Grant Elementary, Middle School, and the EHS Performing Arts Center.



GENERAL FUND SUMMARY

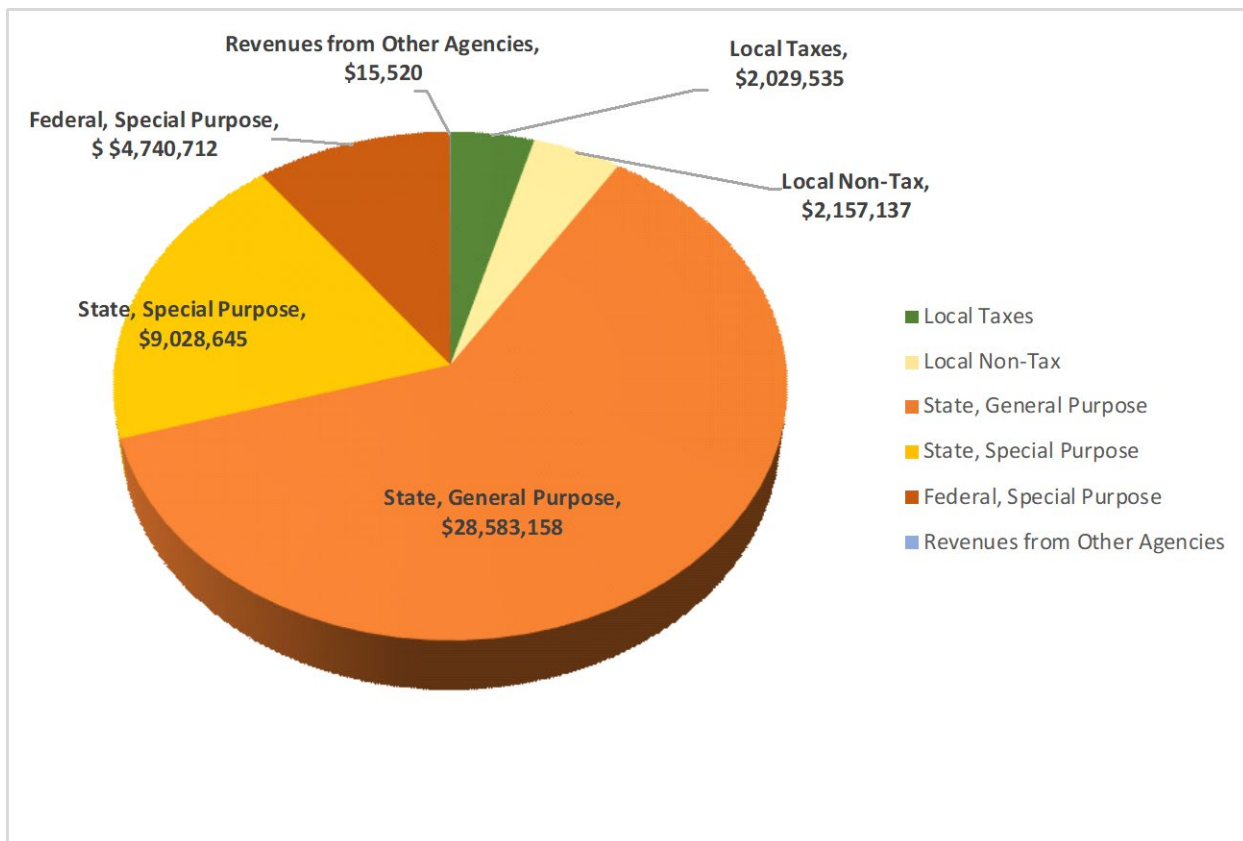
		Actual 2021-22	Budget 2022-23	Budget 2023-24
BEG.				
GL 810	Restricted for Other Items	949,971	494,761	245,888
GL 821	Restricted for Carryover	571,405	636,839	467,430
GL 830	Restricted for Debt Service	105,489	106,576	106,964
GL 840	Nonspendable FB - Inventory/Prepaid	166,944	166,944	-
GL 870	Committed for Other Purposes	-		
GL 884	Assigned to Capital Projects	-		
GL 888	Assigned to Other Purposes	508,045	508,045	-
GL 890	Unassigned Fund Balance	5,221,208	3,287,763	5,845,903
GL 891	Committed Minimum Fund Balance	2,696,780	3,299,292	3,372,049
Beginning Fund Balance		10,219,842	8,500,220	10,038,234
ADD: Revenues				
1000	Local Taxes	1,824,160	1,903,630	2,029,535
2000	Local Non-Tax	97,431	2,330,562	2,157,137
3000	State, General Purpose	25,512,586	27,485,630	28,583,158
4000	State, Special Purpose	7,624,015	7,932,323	9,028,645
5000	Federal, General Purpose	60		
6000	Federal, Special Purpose	4,362,452	5,736,524	4,740,712
8000	Revenues from Other Agencies	43,423	15,520	15,520
9000	Other Financing	211,451		
Total Revenues		39,675,578	45,404,189	46,554,707
TOTAL: Funds Available		49,895,420	53,904,409	56,592,941
LESS: Expenditures				
00	Regular Instruction	20,232,705	22,680,657	22,912,532
10	Federal Special Purpose Funding	1,234,787	2,417,528	1,075,258
20	Special Education Instruction	3,851,293	4,257,349	4,458,213
30	Vocational Instruction	2,118,142	2,412,731	2,498,720
50 & 60	Compensatory Education	2,905,333	3,269,594	3,769,547
70	Other Instructional Programs	138,093	2,102,010	2,107,950
80	Community Services	710,524	751,667	871,817
90	Support Services	8,898,441	9,241,196	10,470,301
Total Expenditures		40,089,318	47,132,732	48,164,338
OTHER FIN. USES TRANS. OUT (GL536)		(505,489)	(106,576)	(3,775,885)
Ending Fund Balance		9,300,613	6,665,101	4,652,718

GENERAL FUND REVENUES

	Actual 2021-22	Budget 2022-23	Budget 2023-24
1100 Local Property Tax	1,819,947	1,902,830	2,026,335
1300 Sale of Tax Title Property	-	-	-
1400 Local in Lieu of Taxes	4,213	800	3,200
Total Tax	1,824,160	1,903,630	2,029,535
2100 Tuition and Fees	13,417	16,046	14,650
2131 Secondary Voc Education Tuition	1,905	3,650	4,200
2171 Traffic Safety Education Fees	100	-	-
2200 Sales of Goods, Supp & Services, Unassigned	3,115	4,325	5,300
2231 Sec. Voc. Ed., Sale of Goods, Supp & Svcs	1,789	550	-
2289 Community Services	-	547	547
2298 Food Services	3,749	200	200
2300 Investment Earnings	60,750	47,150	125,000
2400 Interfund Loan Interest Earnings	-	-	-
2500 Gifts and Donations	3,753	2,854	1,140
2600 Fines and Damages	2,728	1,550	1,750
2700 Rentals and Leases	700	1,000	750
2800 Insurance Recoveries	1,681	-	-
2900 Local Support Non-Tax	3,744	2,002,900	2,003,600
2910 E-Rate	-	160,000	-
2998 Local School Food Services - non NSLP	-	89,790	-
Total Local Non-Tax	97,431	2,330,562	2,157,137
3100 State Apportionment	22,271,328	23,977,767	24,822,769
3121 State Special Ed Apportionment	562,470	584,971	624,532
3300 Local Effort Assistance	2,678,789	2,922,892	3,135,857
Total State, General Purpose	25,512,587	27,485,630	28,583,158
4100 Special Purpose, Unassigned	-	28,212	41,600
4121 Special Education	3,082,578	3,275,386	3,455,404
4122 SPED Infants and Toddlers - State	-	-	-
4155 Learning Assistance Program	1,442,608	1,537,399	1,877,199
4158 Special Pilot Programs	202,245	119,065	167,764
4165 Transitional Bilingual	576,696	612,994	648,767
4174 Highly Capable	-	78,802	81,801
4198 School Food Service	28,718	21,144	21,144
4199 Transportation	1,579,768	1,579,768	1,898,087
4300 Other State Agencies	-	-	-
4388 Childcare - Other State Agencies (ECEAP)	711,402	679,553	836,879
4399 Transportation - Operations - Other State Age	-	-	-
Total State, Special Purpose	7,624,015	7,932,323	9,028,645
5200 General Purpose, Direct Federal Grants	60	-	-
Total Federal, General Purpose	60	-	-
6111 Federal Special Purpose - SLFRF	221,877	-	-
6112 Federal Special Purpose - ESSER II	298,911	360,666	-
6113 Federal Special Purpose - ESSER III	523,523	1,456,754	596,200
6114 Federal Special Purpose - ESSER III Learning Lo	77,922	735,758	450,000
6119 Federal Special Purpose - Cares Act	76,239	43,984	-
6123 SP, Ed, Sup, IDEA, Fed	133,402	-	-
6124 Federal Special Ed. Grants	523,954	565,968	615,798
6138 Federal Vocational Education	24,501	20,001	31,849
6151 ESEA Disadvantaged, Fed Title I	556,363	633,633	730,333
6152 Other Title, ESEA Federal	131,821	246,430	279,019
6153 ESEA Migrant - Federal	137,104	155,993	160,043
6164 Title III LEP and Immigrant	40,602	86,751	98,751
6176 Targeted Assistance - ESSER I	-	-	-
6188 Childcare	-	5,827	-
6189 Other Community Services	-	-	-
6198 School Food Service	1,389,518	1,204,700	1,552,051
6200 Direct Special Purpose Grants	-	-	-
6319 Federal Special Purpose - Cares Act	126,909	126,200	126,200
6998 USDA Commodities	99,807	93,859	100,468
Total Federal, Special Purpose	4,362,453	5,736,524	4,740,712
8100 Governmental Entities	29,007	11,020	11,020
8189 Community Services	14,416	4,500	4,500
8198 School Food Services - Private Schools	-	-	-
8500 Nonfederal, ESD	-	-	-
Total Other Agencies	43,423	15,520	15,520
9300 Sale of Equipment	44,999	-	-
9500 Long-Term Financing	166,452	-	-
Total Other Agencies	211,451	-	-
GRAND TOTAL - REVENUES	39,675,580	45,404,189	46,554,707

GENERAL FUND REVENUE – *Cont'd*

- \$ 37,611,803** State Resources represent 80.79% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.
- \$ 2,029,535** Local Tax (Voter Approved Levy Funds) represents 4.36% of all revenues. Voters approved levy collections in the amounts of \$2,004,000 for 2023 and \$2,113,500 for 2024. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes.
- \$ 4,740,712** Federal revenues represent 10.18% of district revenues which include funding for specific grant programs and the ESSER funding.
- \$ 2,172,657** Local non-tax and other revenues account for the remainder of the budgeted revenues (4.67%). These revenues include tuition and/or fees, food lunch revenues, transportation reimbursements, interest earnings, and facilities use. This is also where the District budgeted \$2M in capacity for new programs.
- \$ 46,554,707 TOTAL REVENUES**



GENERAL FUND EXPENDITURES

DISTRIBUTION BY PROGRAM	Actual		Budget		Budget	
	2021-22	%	2022-23	%	2023-24	%
01 Basic Ed	20,112,817	50.17%	22,645,657	48.05%	22,781,979	47.30%
02 Alternative Learning Experience	-	0.00%	-	0.00%	95,553	0.20%
03 Basic Ed - Open Doors	119,888	0.30%	35,000	0.07%	35,000	0.07%
97 District-wide Support	5,855,913	14.61%	6,125,604	13.00%	6,858,596	14.24%
Total CORE BEA	26,088,618	65.08%	28,806,261	61.12%	29,771,128	61.81%
11 SLFRF	221,877	0.55%	-	0.00%	-	0.00%
12 ESSER II	260,944	0.65%	313,620	0.67%	-	0.00%
13 ESSER III	457,470	1.14%	1,291,421	2.74%	549,851	1.14%
14 ESSER III Learning Loss	68,024	0.17%	642,303	1.36%	399,207	0.83%
19 Cares Act	226,472	0.56%	170,184	0.36%	126,200	0.26%
21 Special Education	3,221,620	8.04%	3,718,605	7.89%	3,876,917	8.05%
23 Special Education - ARP, Idea Federa	127,799	0.32%	-	0.00%	-	0.00%
24 Special Education - Federal	501,874	1.25%	538,744	1.14%	581,296	1.21%
31 Vocational Education	1,751,610	4.37%	1,997,280	4.24%	2,033,948	4.22%
34 Middle School Vocational Education	343,064	0.86%	396,439	0.84%	434,697	0.90%
38 Federal Vocational Education	23,467	0.06%	19,012	0.04%	30,075	0.06%
51 Title I, Disadvantaged	532,864	1.33%	602,409	1.28%	718,518	1.49%
52 School Improvement	126,253	0.31%	234,249	0.50%	263,456	0.55%
53 ESEA Migrant - Federal	131,313	0.33%	148,308	0.31%	154,795	0.32%
55 Learning Assistance Program	1,385,807	3.46%	1,560,780	3.31%	1,834,931	3.81%
58 Special & Pilot Programs	188,341	0.47%	104,795	0.22%	150,581	0.31%
64 Title III, Limited English Proficiency	38,887	0.10%	82,804	0.18%	93,224	0.19%
65 Transitional Bilingual	501,868	1.25%	536,249	1.14%	554,042	1.15%
74 Highly Capable	65,120	0.16%	68,780	0.15%	69,887	0.15%
79 Other Instructional Programs	72,973	0.18%	2,033,230	4.31%	2,038,063	4.23%
88 Childcare - Other State Agency	696,108	1.74%	746,620	1.58%	866,770	1.80%
89 Other Community Services	14,416	0.04%	5,047	0.01%	5,047	0.01%
98 Food Services	1,358,961	3.39%	1,412,902	3.00%	1,676,204	3.48%
99 Transportation	1,683,567	4.20%	1,702,690	3.61%	1,935,501	4.02%
Total CATEGORICAL	14,000,699	34.92%	18,326,471	38.88%	18,393,210	38.19%
GRAND TOTAL - REVENUES	40,089,317	100.00%	47,132,732	100.00%	48,164,338	100.00%

GENERAL FUND EXP BY ACTIVITY

Actual				Budget		Budget	
ACTIVITY		2021-22	%	2022-23	%	2023-24	%
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	304,935	0.76%	404,322	0.86%	421,528	0.88%
24	Guidance - Counseling	937,838	2.34%	1,017,420	2.16%	1,086,204	2.26%
25	Pupil Management & Safety	519,552	1.30%	545,926	1.16%	534,448	1.11%
26	Health Service	1,146,100	2.86%	1,389,401	2.95%	1,422,055	2.95%
27	Teaching	21,254,188	53.02%	23,362,411	49.57%	24,408,469	50.68%
28	Extracurricular	1,248,365	3.11%	1,062,893	2.26%	1,310,116	2.72%
31	Instructional Professional Deve.	95,188	0.24%	573,014	1.22%	600,464	1.25%
32	Instructional Technology	686,266	1.71%	1,286,520	2.73%	982,040	2.04%
33	Curriculum	741,474	1.85%	879,588	1.87%	673,675	1.40%
34	Professional Learning - State	264,539	0.66%	261,653	0.56%	277,607	0.58%
Total Teaching & Support		27,198,445	67.84%	30,783,148	65.31%	31,716,606	65.85%
<u>Other Support</u>							
42	Food	116,491	0.29%	93,859	0.20%	123,522	0.26%
44	Nutrition Services - Operations	640,038	1.60%	695,198	1.47%	801,247	1.66%
49	Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	1,354,755	3.38%	1,416,173	3.00%	1,546,563	3.21%
53	Maintenance of School Buses	311,343	0.78%	279,515	0.59%	339,654	0.71%
56	Insurance	40,656	0.10%	45,000	0.10%	51,750	0.11%
59	Transportation - Transfers	(210,699)	-0.53%	(249,784)	-0.53%	(257,228)	-0.53%
62	Grounds Care - Maintenance	215,271	0.54%	225,918	0.48%	317,195	0.66%
63	Operation of Buildings	1,817,120	4.53%	1,480,730	3.14%	1,612,709	3.35%
64	Maintenance of Bldgs/Equipment	1,090,170	2.72%	1,783,994	3.79%	937,930	1.95%
65	Utilities	530,135	1.32%	492,500	1.04%	492,500	1.02%
67	Building Security	45,337	0.11%	58,627	0.12%	104,629	0.22%
68	Insurance	311,874	0.78%	295,000	0.63%	295,000	0.61%
72	Information Systems	1,108,874	2.77%	1,465,702	3.11%	1,443,753	3.00%
75	Motor Pool	(20,858)	-0.05%	22,855	0.05%	17,200	0.04%
83	Interest	561	0.00%	-	0.00%	964	0.00%
84	Principal	19,226	0.05%	-	0.00%	41,498	0.09%
85	Debt Expn	-	0.00%	-	0.00%	-	0.00%
91	Public Activities	3,413	0.01%	-	0.00%	-	0.00%
Total Other Support		7,373,707	18.39%	8,105,287	17.20%	7,868,886	16.34%
<u>School Building Administration</u>							
23	Principal's Office	2,228,150	5.56%	2,472,770	5.25%	2,428,320	5.04%
<u>Central Administration</u>							
11	Board of Directors	41,610	0.10%	50,950	0.11%	80,950	0.17%
12	Superintendent's Office	308,314	0.77%	326,930	0.69%	335,686	0.70%
13	Business Office	777,613	1.94%	890,607	1.89%	1,103,734	2.29%
14	Human Resources	168,974	0.42%	173,461	0.37%	387,893	0.81%
21	Supervision - Instruction	1,026,017	2.56%	3,289,374	6.98%	3,044,812	6.32%
41	Supervision - Food Svcs	619,665	1.55%	641,507	1.36%	769,951	1.60%
51	Supervision - Transport. & Maint.	187,512	0.47%	211,536	0.45%	244,972	0.51%
61	Supervision - Building	159,313	0.40%	187,162	0.40%	182,528	0.38%
Total Central Administration		3,289,018	8.20%	5,771,527	12.25%	6,150,526	12.77%
GRAND TOTAL - EXP. BY ACTIVITY							
		40,089,320	94%	47,132,732	95%	48,164,338	100%

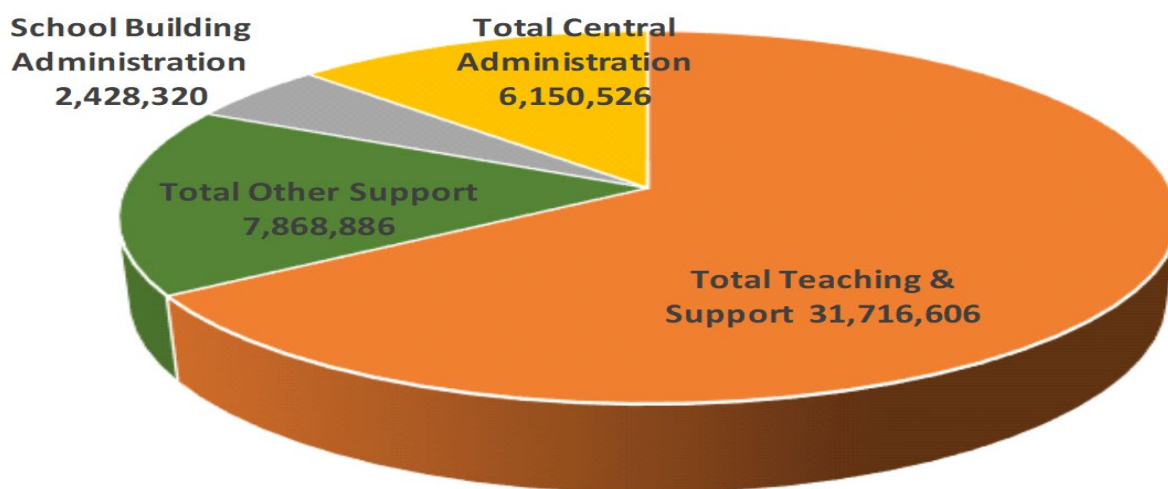
WHERE DOES THE MONEY GO?

Teaching and Teaching Support - 65.85% of the District Budget is spent on teaching, teaching support and benefits. This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.

Other School Support – Operational support represents 16.34% of the District budget. This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing, and public activities.

School Building Administration – This is 5.04% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

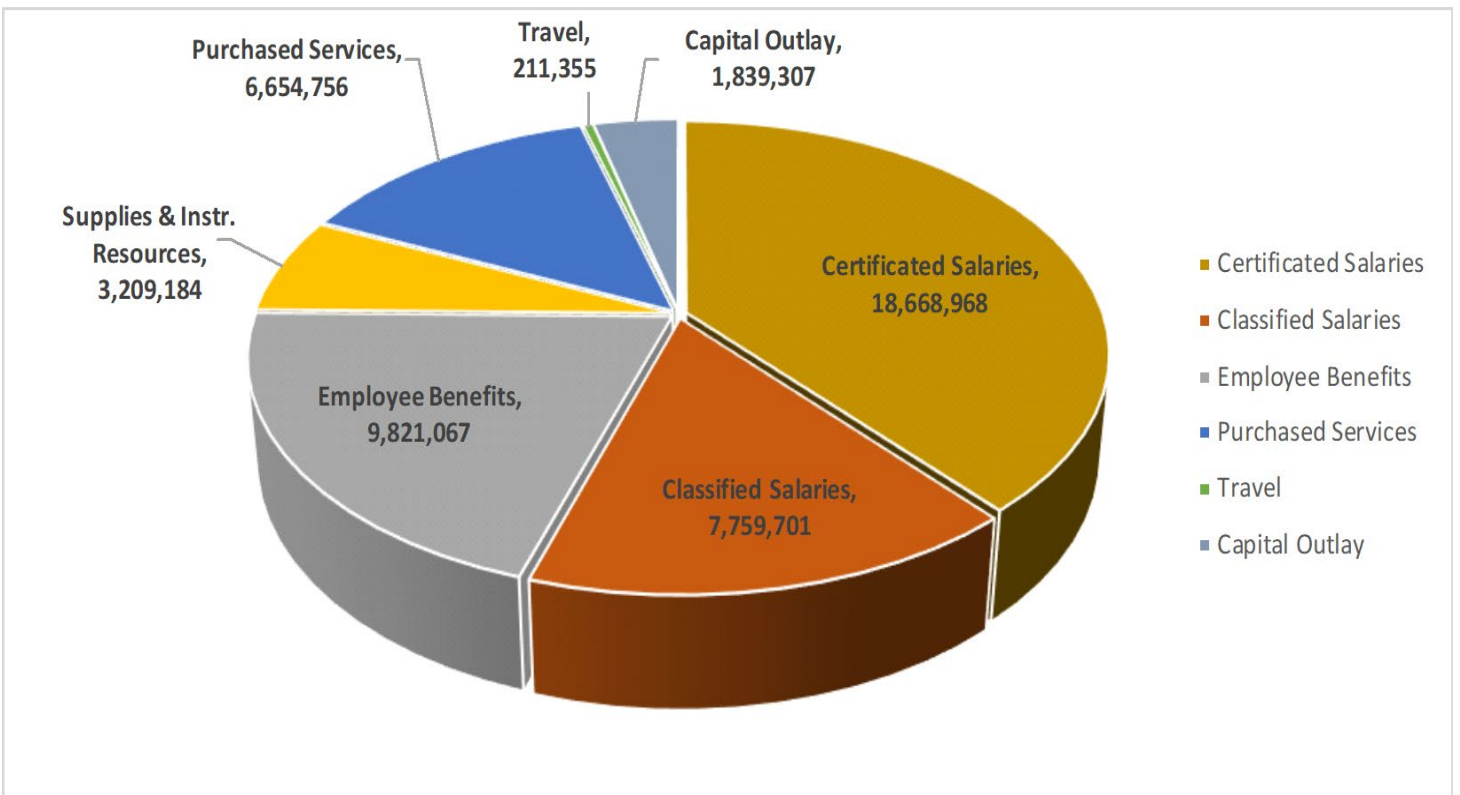
Central Administration – This 12.77% of the District budget includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs, and district-wide technology support.



- Total Teaching & Support
- Total Other Support
- School Building Administration
- Total Central Administration

GENERAL FUND BY OBJECT

OBJECT	Actual		Budget		Budget	
	2021-22	%	2022-23	%	2023-24	%
2 Certificated Salaries	16,516,503	41.20%	17,685,148	37.52%	18,668,968	38.76%
3 Classified Salaries	6,297,520	15.71%	7,161,856	15.20%	7,759,701	16.11%
4 Employee Benefits	8,869,600	22.12%	9,970,881	21.15%	9,821,067	20.39%
Total Salaries & Benefits	31,683,623	79.03%	34,817,885	73.87%	36,249,736	75.26%
5 Supplies & Instr. Resources	2,565,627	6.40%	3,387,122	7.19%	3,209,184	6.66%
7 Purchased Services	3,505,632	8.74%	6,060,595	12.86%	6,654,756	13.82%
8 Travel	47,899	0.12%	127,533	0.27%	211,355	0.44%
9 Capital Outlay	2,286,538	5.70%	2,739,597	5.81%	1,839,307	3.82%
0 Debit Transfers	232,974		280,784		288,228	
1 Credit Transfers	(232,974)		(280,784)		(288,228)	
Total Operating Costs	8,405,696	20.97%	12,314,847	26.13%	11,914,602	24.74%
GRAND TOTAL - EXP. BY OBJECT	40,089,319	100%	47,132,732	100%	48,164,338	100%



MATERIALS, SUPPLIES & OPERATING COSTS (MSOC) EXPENDITURES

The State of Washington Supplemental Budget placed a new requirement on district reporting regarding the use of MSOC funds. This new requirement states: For the 2022-23 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose:

- The amount of state funding to be received by the district;
- The amount the district proposes to spend for materials, supplies, and operating costs;
- If (A) exceeds (B) any proposed use of this difference, and how this use will improve student achievement.

For the Ephrata School District these values are:

- Amount of budgeted State MSOC funding: \$3,836,856. (includes CTE);
- Amount District proposes to spend for MSOC: \$8,398,096. (includes CTE);
- Difference between these amounts: (\$4,561,240.);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

CAPITAL PROJECTS FUND SUMMARY

	Actual 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	7,675,752	9,508,284	7,807,307
ADD: Revenues			
1000 Local Taxes	-	-	784,000
2000 Local Non-Tax	65,531	50,600	500,000
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	12,485,485	44,148,739	23,444,438
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	687,194	-	-
7000 Revenues from Other Districts	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	400,000	-	3,668,921
Total Revenues	13,638,210	44,199,339	28,397,359
TOTAL: Funds Available	21,313,962	53,707,623	36,204,666
LESS: Expenditures			
10 Sites	57,957	-	
20 Buildings	15,288,655	52,862,017	35,904,666
30 Equipment	375,582	-	300,000
40 Energy	-	-	-
50 Sales & Lease Expenditures	-	-	-
60 Bond Issuance Expenditures	-	-	-
Total Expenditures	15,722,194	52,862,017	36,204,666
OTHER FIN. USES TRANS. OUT (GL536)	-		
Ending Fund Balance	5,591,768	845,606	-

DEBIT SERVICE FUND SUMMARY

	Actual 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	1,104,126	845,860	1,265,307
ADD: Revenues			
1000 Local Taxes	2,307,350	2,300,050	2,336,280
2000 Local Non-Tax	6,705	5,000	7,500
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	-	-
5000 Federal, General Purpose	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	105,489	106,576	106,964
Total Revenues	2,419,544	2,411,626	2,450,744
Operating Transfer from General Fund	-	-	-
TOTAL: Funds Available	3,523,670	3,257,486	3,716,051
LESS: Expenditures			
11 Matured Bonds	1,212,367	1,352,573	1,512,339
21 Interest on Bonds	1,059,322	1,000,978	929,475
61 Bond Transfer Fees	300	10,000	10,000
Total Expenditures	2,271,989	2,363,551	2,451,814
OTHER FIN. USES TRANS. OUT (GL536)			
Ending Fund Balance	1,251,681	893,935	1,264,237

ASB FUND SUMMARY

	Actual 2021-22	Budget 2022-23	Budget 2023-24
<i>Beginning Fund Balance</i>	348,385	398,589	426,200
<i>ADD: Revenues</i>			
1000 General Student Body	67,414	183,400	301,900
2000 Athletics	121,817	219,175	419,950
3000 Classes	4,780	13,350	14,450
4000 Clubs	75,181	252,860	420,200
6000 Private Monies	16,738	16,600	23,012
<i>Total Revenues</i>	285,930	685,385	1,179,512
<i>TOTAL: Funds Available</i>	634,315	1,083,974	1,605,712
<i>LESS: Expenditures</i>			
1000 General Student Body	61,991	188,952	276,959
2000 Athletics	96,071	194,685	378,025
3000 Classes	4,770	11,000	13,300
4000 Clubs	74,382	252,769	421,990
6000 Private Monies	16,289	19,802	25,002
<i>Total Expenditures</i>	253,503	667,208	1,115,276
Ending Fund Balance	380,812	416,766	490,436

TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2021-2022	Budget 2022-23	Budget 2023-2024
<i>Beginning Fund Balance</i>	259,367	312,676	473,871
<i>ADD: Revenues</i>			
1000 Local Taxes	-	-	294,000
2000 Local Nontax	1,416	1,000	4,800
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	205,612	187,400	400,000
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
8000 Other Agencies & Associates	-	-	-
9000 Other Financing Sources	-	-	-
<i>Total Revenues</i>	207,028	188,400	698,800
<i>TOTAL: Funds Available</i>	466,395	501,076	1,172,671
<i>LESS: Expenditures</i>			
Act. 30 Equipment Purchase	148,894	501,076	1,172,671
<i>Total Expenditures</i>	148,894	501,076	1,172,671
Ending Fund Balance	317,501	-	-

EPHRATA SCHOOL DISTRICT

GENERAL FUND - ENROLLMENT PROJECTIONS - F195F

ENROLLMENT AND STAFF COUNTS

		(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
A.	FTE ENROLLMENT COUNTS				
1	Kindergarten	184	188	192	196
2	Grade 1	184	188	192	196
3	Grade 2	194	198	202	206
4	Grade 3	186	190	194	198
5	Grade 4	191	195	199	203
6	Grade 5	202	206	210	214
7	Grade 6	193	197	201	205
8	Grade 7	194	198	202	206
9	Grade 8	215	219	223	227
10	Grade 9	205	209	213	217
11	Grade 10	231	236	241	246
12	Grade 11 (excluding Running Start)	177	181	185	189
13	Grade 12 (excluding Running Start)	189	193	197	201
14	SUBTOTAL	2545	2598	2651	2704
15	Running Start	60	60	60	60
16	Dropout Reengagement Enrollment	28	28	28	28
17	ALE Enrollment	10	10	10	10
18	TOTAL K-12	2643	2696	2749	2802
B.	STAFF COUNTS				
1	General Fund FTE Certificated Employees	183.573	184.573	185.573	186.573
2	General Fund FTE Classified Employees	125.489	126.489	127.489	128.489

SUMMARY OF GENERAL FUND BUDGET - F195F - Cont'd.

	(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,029,535	2,137,635	2,180,388	2,223,996
2000 Local Support Nontax	2,157,137	2,200,280	2,244,286	2,289,172
3000 State, General Purpose	28,583,158	29,154,821	29,737,917	30,332,675
4000 State, Special Purpose	9,028,645	9,209,218	9,393,402	9,581,270
5000 Federal, General Purpose		0	0	0
6000 Federal, Special Purpose	4,740,712	4,835,526	4,932,237	5,030,882
7000 Revenues from Other School Districts		0	0	0
8000 Revenues from Other Entities	15,520	15,830	16,147	16,470
9000 Other Financing Sources		0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	46,554,707	47,553,310	48,504,377	49,474,465
EXPENDITURES				
00 Regular Instruction	22,912,532	22,310,532	22,756,743	23,211,878
10 Federal Stimulus	1,075,258	1,095,563	1,117,474	1,139,823
20 Special Education Instruction	4,458,213	4,472,795	4,606,979	4,745,188
30 Vocational Instruction	2,498,720	2,423,707	2,472,181	2,521,625
40 Skills Center Instruction		0	0	0
50 and 60 Compensatory Education	3,769,547	3,707,242	3,744,314	3,819,200
70 Other Instructional Programs	2,107,950	2,129,030	2,150,320	2,193,326
80 Community Services	871,817	880,535	889,340	907,127
90 Support Services	10,470,301	10,425,004	10,529,254	10,634,547
B. TOTAL EXPENDITURES	48,164,338	47,444,408	48,266,605	49,172,714
C. OTHER FINANCING USES (G.L. 536) 1/	3,775,885	107,402	107,902	0
C. OTHER FINANCING USES (G.L. 535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES & OTHER FINANCING USES (A-B-C-D)	(5,385,516)	1,500	129,870	301,751
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	245,888	245,888	225,000	225,000
G.L.821 Restricted for Carryover of Revenues	467,430	467,430	636,839	636,839
G.L.830 Restricted for Debt Service	106,964	106,964	107,402	107,902
G.L.840 Nonspendable Fund Bal: Inventory/Prepaid		0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes		0	0	0
G.L.890 Unassigned Fund Balance	5,845,903	460,387	363,868	435,685
G.L.891 Unassigned to Minimum Fund Bal Policy	3,372,049	3,372,049	3,321,109	3,378,662
F. TOTAL BEGINNING FUND BALANCE	10,038,234	4,652,718	4,654,218	4,784,088
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	245,888	225,000	225,000	225,000
G.L.821 Restricted for Carryover of Revenues	467,430	636,839	636,839	636,839
G.L.830 Restricted for Debt Service	106,964	107,402	107,902	0
G.L.840 Nonspendable Fund Bal: Inventory/Prepaid	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0			
G.L.890 Unassigned Fund Balance	460,387	363,868	435,685	781,910
G.L.891 Unassigned to Minimum Fund Bal Policy	3,372,049	3,321,109	3,378,662	3,442,090
	4,652,718	4,654,218	4,784,088	5,085,839
H. TOTAL ENDING FUND BALANCE (E+F, + or - G) /3	4,652,718	4,654,218	4,784,088	5,085,839
* Line H must be equal to or greater than all restricted fund balances.	4,652,718	4,654,218	4,784,088	5,085,839

	(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
A. TOTAL BEGINNING FUND BALANCE	10,038,234	4,652,718	4,654,218	4,784,088
B. TOTAL REVENUES	46,554,707	47,553,310	48,504,377	49,474,465
C. LESS TOTAL EXPENDITURES	(48,164,338)	(47,444,408)	(48,266,605)	(49,172,714)
D. LESS TRANSFERS (ENERGY GRANT)	(3,775,885)	(107,402)	(107,902)	0
F. TOTAL PROJECTED ENDING FUND	4,652,718	4,654,218	4,784,088	5,085,839
E. EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES (B-C-D=E)	(5,385,516)	1,500	129,870	301,751

EPHRATA SCHOOL DISTRICT
F195F
CAPITAL PROJECTS FUND

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	784,000	784,000	784,000	784,000
2000 Local Support Nontax	500,000	5,000	5,000	5,000
3000 State, General Purpose	0			
4000 State, Special Purpose	23,444,438	1,000,000		
5000 Federal, General Purpose	0			
6000 Federal, Special Purpose	0			
7000 Revenues from Other School Districts	0			
8000 Revenues from Other Entities	0			
9000 Other Financing Sources	3,668,921			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	28,397,359	1,789,000	789,000	789,000
EXPENDITURES				
10 Sites				
20 Buildings	35,904,666	1,789,000	789,000	789,000
30 Equipment	300,000			
40 Energy	0			
50 Sales and Lease Expenditures	0			
60 Bond Issuance Expenditures	0			
90 Debt Expenditures	0			
B. TOTAL EXPENDITURES	36,204,666	1,789,000	789,000	789,000
C. OTHER FINANCING USES—TRANSFERS 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 & OTHER FINANCING USES	(7,807,307)	0	0	0

	(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.861 Restricted from Bond Proceeds	6,407,461	0	0	0
G.L.870 Committed to Other Items	79,990	0	0	0
G.L.889 Assigned to Fund Purposes	1,319,856	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,807,307	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.861 Restricted from Bond Proceeds				
G.L.870 Committed to Other Items				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance	0	0	0	0
	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	0	0	0	0

EPHRATA SCHOOL DISTRICT

F195F

DEBT SERVICE FUND

SUMMARY OF DEBT SERVICE FUND BUDGET - F195F

		(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1000	Local Taxes	2,336,280	2,313,170	2,336,280	2,336,280
2000	Local Support Nontax	7,500	5,000	5,000	5,000
3000	State, General Purpose	0			
5000	Federal, General Purpose	0			
9000	Other Financing Sources	106,964	107,402	107,902	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES		2,450,744	2,425,572	2,449,182	2,341,280
EXPENDITURES					
	Matured Bond Expenditures	1,512,339	1,612,393	1,712,763	1,715,000
	Interest on Bonds	929,475	851,483	768,489	680,225
	Interfund Loan Interest	0			
	Bond Transfer Fees	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES		2,451,814	2,473,876	2,491,252	2,405,225
C. OTHER FINANCING USES—TRANSFERS 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 USES SOURCES OVER/(UNDER) EXPENDITURES (A - B - C - D)		(1,070)	(48,304)	(42,070)	(63,945)
		(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
BEGINNING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.830	Restricted for Debt Service	1,265,307	1,264,237	1,215,933	1,173,863
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		1,265,307	1,264,237	1,215,933	1,173,863
G. (+or-)		0	0	0	0
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items				
G.L.830	Restricted for Debt Service	1,264,237	1,215,933	1,173,863	1,109,918
G.L.889	Assigned to Fund Purposes				
G.L.890	Unassigned Fund Balance				
		1,264,237	1,215,933	1,173,863	1,109,918

EPHRATA SCHOOL DISTRICT
F195F
ASSOCIATED STUDENT BODY FUND

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET - F195F

	(1) 2023-2024 Current	(2) 2024-2025 Forecast	(3) 2025-2026 Forecast	(4) 2026-2027 Forecast
REVENUES				
100 General Student Body	301,900	301,900	301,900	301,900
200 Athletics	419,950	419,950	419,950	419,950
300 Classes	14,450	14,450	14,450	14,450
400 Clubs	420,200	420,200	420,200	420,200
600 Private Moneys	23,012	23,012	23,012	23,012
A. TOTAL REVENUES	1,179,512	1,179,512	1,179,512	1,179,512
EXPENDITURES				
100 General Student Body	276,959	276,959	276,959	276,959
200 Athletics	378,025	378,025	378,025	378,025
300 Classes	13,300	13,300	13,300	13,300
400 Clubs	421,990	421,990	421,990	421,990
600 Private Moneys	25,002	25,002	25,002	25,002
B. TOTAL EXPENDITURES	1,115,276	1,115,276	1,115,276	1,115,276
C. EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES (A-B)	64,236	64,236	64,236	64,236
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	426,200	490,436	554,672	618,908
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	426,200	490,436	554,672	618,908
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted Fund Purposes	490,436	554,672	618,908	683,144
G.L.889 Assigned to Fund Purposes	0			
G.L.890 Unassigned Fund Balance	0			
	490,436	554,672	618,908	683,144
F. TOTAL ENDING FUND BALANCE (C+D)	490,436	554,672	618,908	683,144

