



2024-2025 Budget Presentation

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BUDGET SUMMARY

This Budget Summary provides information on the 2024-2025 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 K-12 enrollment for 2024-25 is 2,545 FTE plus 7.12 FTE for ALE, 52.30 for Running Start & 30 for Open Doors for a total FTE of 2,634.42.
- For 24-25 we budgeted 335 SPED FTE.
- The 2023-24 average K-12 enrollment was 2,701.13 FTE.
- 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 2,603.98 FTE for 24-25.

Revenues:

- Levy collection estimated @ \$1.99 per \$1,000.
- Increased state funding: MSOC (Materials, Supplies, and Operation Costs) and 3.7% IPD on funded positions.
- Reflect the increased LAP, State Bilingual and Title funding.
- Continued ECEAP Program for the 24-25 School Year.

Expenditures:

- Increased payroll rates to reflect bargaining agreements.
 - Teacher's bargained for the 3.7% IPD allocation plus 1.3% for a total of 5% and continue to receive increased longevity payments.
 - Central Office bargained for the 3.7% IPD allocation plus .5% for a total of 4.2%.
 - This Budget includes a projected 3.7% salary increase for Staff in the Admin Group.
 - This Budget includes a projected 4% increase to allow for salary increases and additional financial asks for our Classified (PSE) Staff.
- Addition of Assistant Principal at the Middle School and Payroll Staff.
- Increased FTE of Accounts Payable and custodial staff.
- Increased wages for our Bilingual Para Educators.
- Increased wages for our Food Service Staff.
- Increased wages for our Mechanic.
- Increased MSOC costs due to economy.

BUDGET SUMMARY, *Cont'd.*

CAPTIAL PROJECTS FUND

- Revenues totaling \$784,000 from the Estimated Capital Levy Funds.
- Revenues totaling \$265,000 from Capital Grants awarded to update our ADA playground and Kitchens.

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 \$107,401 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 \$2,127,425 for principal and interest in 24-25. The voted debt will be fully paid off in December of 2038.

ASSOCIATED STUDENT BODY FUND

- Estimated \$1,145,827 in revenue from donations, fundraisers and sales.

TRANSPORTATION VEHICLE FUND

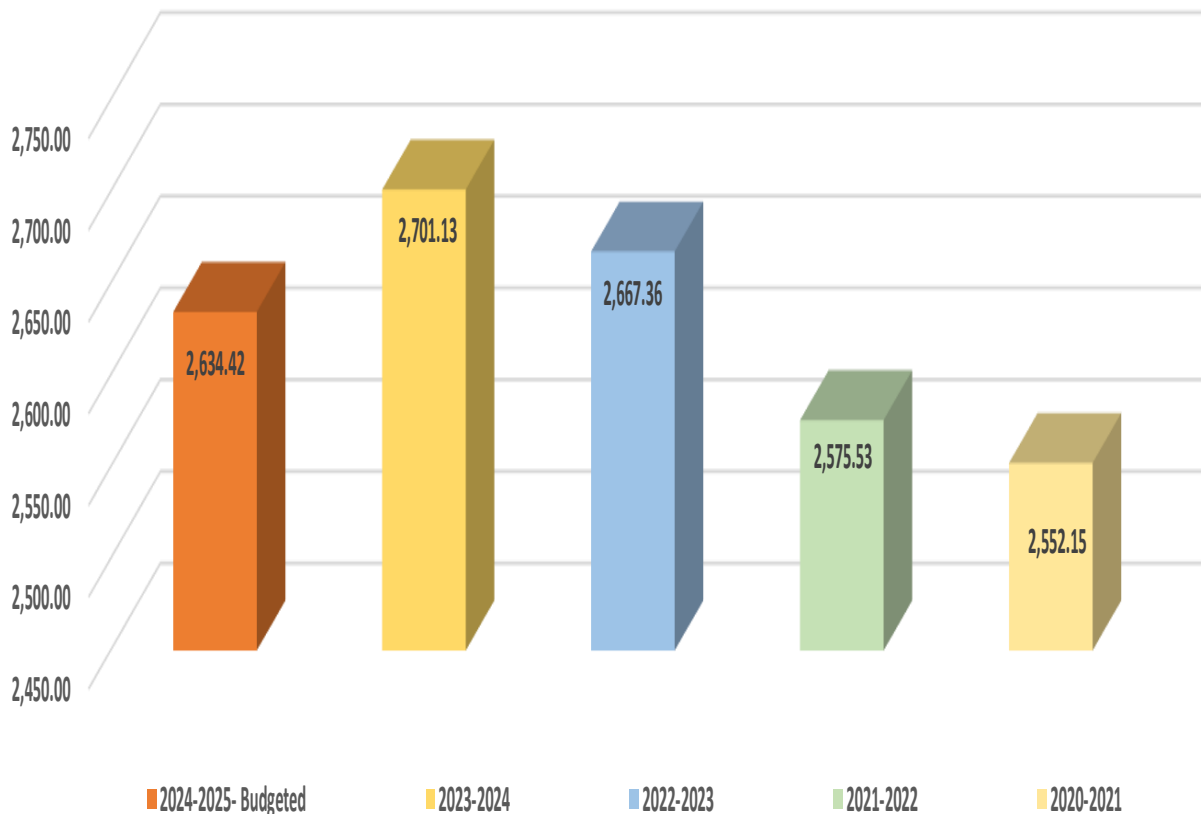
- Money collected from the state for depreciation will be used to purchase buses.

2023-2024 BUDGET FINANCIAL SUMMARY

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL	2024-2025	\$ 10,000,000	\$ 48,241,085	\$ 51,011,010	\$ (607,401)	\$ 6,622,674
	2023-24	\$ 10,038,234	\$ 46,554,707	\$ 48,164,338	\$ (3,775,885)	\$ 4,652,718
CAPITAL PROJECTS	2024-2025	\$ 1,881,591	\$ 1,699,000	\$ 3,580,591	\$ -	\$ -
	2023-24	\$ 7,807,307	\$ 28,397,359	\$ 36,204,666	\$ -	\$ -
DEBT SERVICE	2024-2025	\$ 1,501,513	\$ 2,342,461	\$ 2,244,826	\$ -	\$ 1,599,148
	2023-24	\$ 1,265,307	\$ 2,450,744	\$ 2,451,814	\$ -	\$ 1,264,237
ASB	2024-2025	\$ 385,921	\$ 1,267,377	\$ 1,240,190	\$ -	\$ 413,108
	2023-24	\$ 426,200	\$ 1,179,512	\$ 1,115,276	\$ -	\$ 490,436
TRANSPORTATION	2024-2025	\$ 1,086,080	\$ 632,511	\$ 1,718,591	\$ -	\$ -
VEHICLE	2023-24	\$ 473,871	\$ 698,800	\$ 1,172,671	\$ -	\$ -

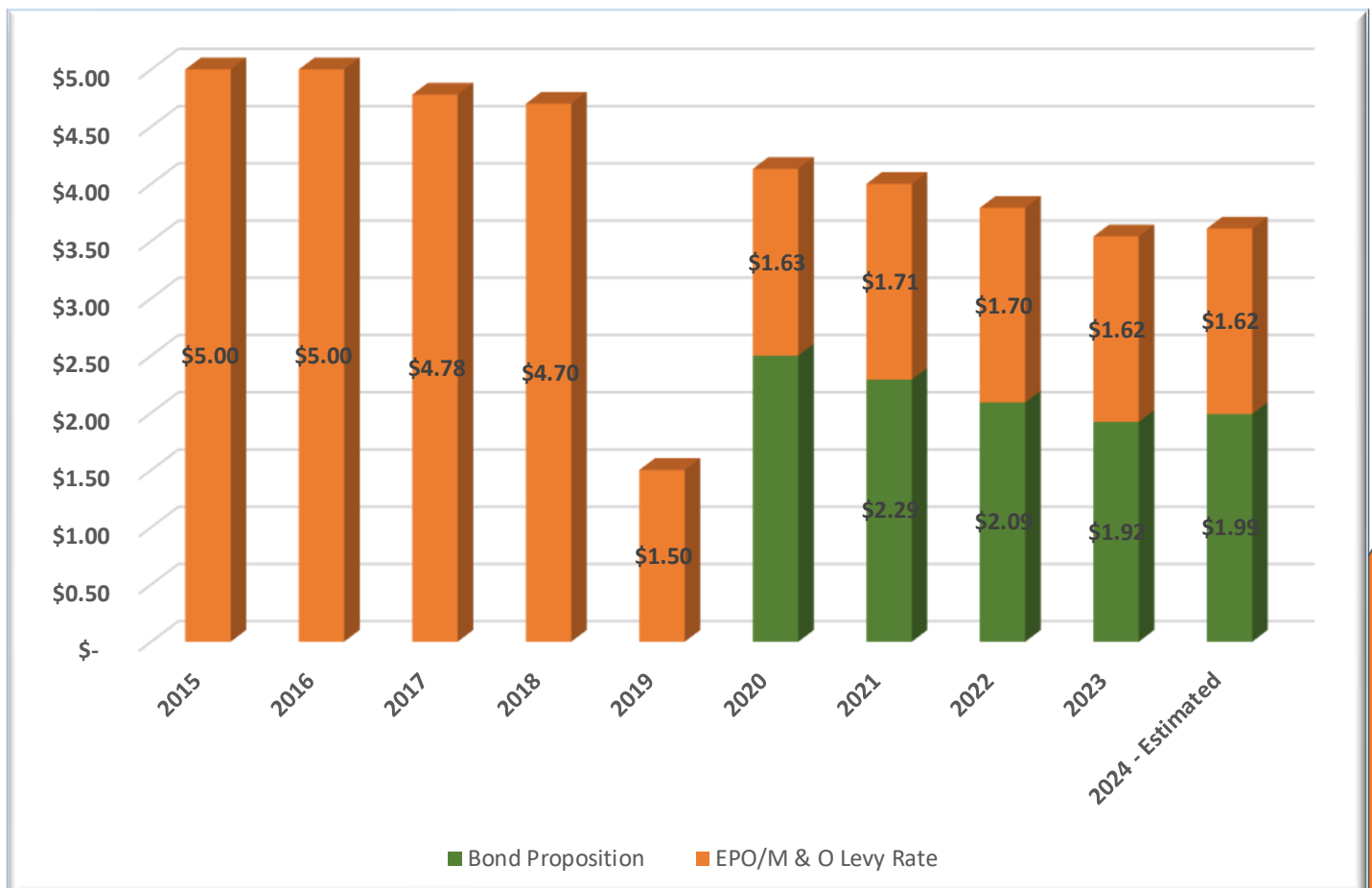
ENROLLMENT SUMMARY

- **All of the enrollment numbers below include Running Start, Open Doors & ALE**
- In the 2021-2022 school year the district's enrollment ended with 2,575.53.
- In the 2022-2023 school year our enrollment ended with 2,667.36 students which is an increase of 91.83 students.
- In the 2023-2024 school year our enrollment ended with 2,701.13 which is an increase of 33.77 students.
- For the 2024-2025 school year our budgeted enrollment is estimated at 2,634.42 which is lower than our projected enrollment of 2,693.40. (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, Safety & Security, Unfunded MSOCS, Technology and any expenses beyond the state allocation.



GENERAL FUND SUMMARY

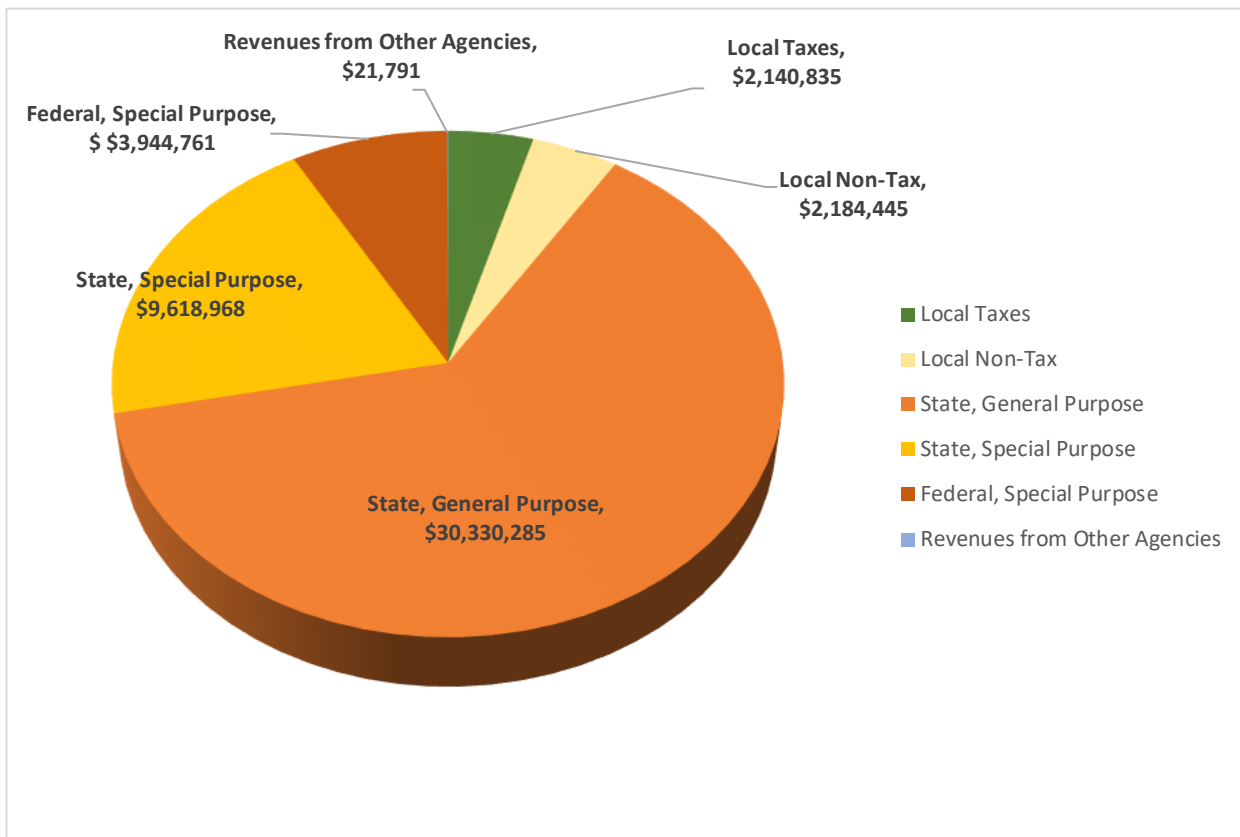
		Actual 2022-23	Budget 2023-24	Budget 2024-25
BEG.				
GL 810	Restricted for Other Items	582,601	245,888	311,126
GL 821	Restricted for Carryover	587,743	467,430	701,387
GL 828	Restricted for Carryover of Food Service I	159,689	-	159,689
GL 830	Restricted for Debt Service	106,576	106,964	107,401
GL 840	Nonspendable FB - Inventory/Prepaid	-	-	-
GL 870	Committed for Other Purposes	-	-	-
GL 884	Assigned to Capital Projects	-	-	-
GL 888	Assigned to Other Purposes	510,747	-	-
GL 890	Unassigned Fund Balance	4,737,336	5,845,903	5,155,847
GL 891	Committed Minimum Fund Balance	2,775,609	3,372,049	3,564,550
Beginning Fund Balance		9,460,301	10,038,234	10,000,000
ADD: Revenues				
1000	Local Taxes	1,940,492	2,029,535	2,140,835
2000	Local Non-Tax	362,715	2,157,137	2,184,445
3000	State, General Purpose	28,055,577	28,583,158	30,330,285
4000	State, Special Purpose	8,430,680	9,028,645	9,618,968
5000	Federal, General Purpose	74		
6000	Federal, Special Purpose	3,947,141	4,740,712	3,944,761
8000	Revenues from Other Agencies	29,876	15,520	21,791
9000	Other Financing	12,670		-
Total Revenues		42,779,225	46,554,707	48,241,085
TOTAL: Funds Available		52,239,526	56,592,941	58,241,085
LESS: Expenditures				
00	Regular Instruction	21,795,203	22,912,532	24,122,685
10	Federal Special Purpose Funding	679,505	1,075,258	-
20	Special Education Instruction	4,088,295	4,458,213	5,005,289
30	Vocational Instruction	2,466,095	2,498,720	3,018,436
50 & 60	Compensatory Education	3,076,440	3,769,547	4,173,342
70	Other Instructional Programs	86,992	2,107,950	2,125,382
80	Community Services	805,765	871,817	949,232
90	Support Services	8,631,996	10,470,301	11,616,644
Total Expenditures		41,630,291	48,164,338	51,011,010
OTHER FIN. USES TRANS. OUT (GL536)		(106,576)	(3,775,885)	(607,401)

GENERAL FUND REVENUES

	Actual 2022-23	Budget 2023-24	Budget 2024-25
1100 Local Property Tax	1,937,315	2,026,335	2,137,635
1300 Sale of Tax Title Property	-	-	-
1400 Local in Lieu of Taxes	3,178	3,200	3,200
Total Tax	1,940,493	2,029,535	2,140,835
2100 Tuition and Fees	18,048	14,650	19,150
2131 Secondary Voc Education Tuition	428	4,200	4,200
2171 Traffic Safety Education Fees	-	-	-
2200 Sales of Goods, Supp & Services, Unassigned	5,593	5,300	5,300
2231 Sec. Voc. Ed., Sale of Goods, Supp & Svcs	217	-	-
2289 Community Services	-	547	547
2298 Food Services	3,972	200	23,008
2300 Investment Earnings	201,626	125,000	125,000
2400 Interfund Loan Interest Earnings	-	-	-
2500 Gifts and Donations	8,139	1,140	1,140
2600 Fines and Damages	1,599	1,750	1,750
2700 Rentals and Leases	1,050	750	750
2800 Insurance Recoveries	-	-	-
2900 Local Support Non-Tax	36,135	2,003,600	2,003,600
2910 E-Rate	-	-	-
2998 Local School Food Services - non NSLP	-	-	-
Total Local Non-Tax	276,807	2,157,137	2,184,445
3100 State Apportionment	24,579,678	24,822,769	26,521,535
3121 State Special Ed Apportionment	591,180	624,532	662,247
3300 Local Effort Assistance	2,884,719	3,135,857	3,146,503
Total State, General Purpose	28,055,577	28,583,158	30,330,285
4100 Special Purpose, Unassigned	41,600	41,600	53,025
4121 Special Education	3,203,277	3,455,404	3,779,433
4122 SPED Infants and Toddlers - State	-	-	-
4155 Learning Assistance Program	1,538,774	1,877,199	2,041,561
4158 Special Pilot Programs	162,739	167,764	93,011
4165 Transitional Bilingual	626,441	648,767	740,096
4174 Highly Capable	82,228	81,801	84,939
4198 School Food Service	184,130	21,144	-
4199 Transportation	1,830,364	1,898,087	1,926,008
4300 Other State Agencies	-	-	-
4388 Childcare - Other State Agencies (ECEAP)	761,128	836,879	900,895
4399 Transportation - Operations - Other State Age	-	-	-
Total State, Special Purpose	8,430,681	9,028,645	9,618,968
5200 General Purpose, Direct Federal Grants	74	-	-
Total Federal, General Purpose	74	-	-
6111 Federal Special Purpose -SLFRF	66,729	-	-
6112 Federal Special Purpose - ESSER II	64,385	-	-
6113 Federal Special Purpose - ESSER III	331,635	596,200	-
6114 Federal Special Purpose - ESSER III Learning Lo	333,158	450,000	-
6119 Federal Special Purpose - Cares Act	13,518	-	-
6123 SP, Ed, Sup, IDEA, Fed	11,413	-	-
6124 Federal Special Ed. Grants	603,387	615,798	651,237
6138 Federal Vocational Education	31,849	31,849	38,827
6151 ESEA Disadvantaged, Fed Title I	643,061	730,333	965,443
6152 Other Title, ESEA Federal	102,387	279,019	224,597
6153 ESEA Migrant - Federal	144,695	160,043	114,677
6164 Title III LEP and Immigrant	42,649	98,751	109,310
6176 Targeted Assistance - ESSER I	-	-	-
6188 Childcare	-	-	-
6189 Other Community Services	-	-	-
6198 School Food Service	1,444,864	1,552,051	1,725,023
6200 Direct Special Purpose Grants	-	-	-
6219 Federal Special Purpose - Cares Act	3,600	-	-
6319 Federal Special Purpose - Cares Act	-	126,200	-
6998 USDA Commodities	109,812	100,468	115,647
Total Federal, Special Purpose	3,947,142	4,740,712	3,944,761
8100 Governmental Entities	7,499	11,020	17,291
8189 Community Services	22,377	4,500	4,500
8198 School Food Services - Private Schools	-	-	-
8500 Nonfederal, ESD	-	-	-
Total Other Agencies	29,876	15,520	21,791
9300 Sale of Equipment	12,670	-	-
9500 Long-Term Financing	-	-	-
Total Other Agencies	12,670	-	-

GENERAL FUND REVENUE – *Cont'd*

- \$ 39,949,253** State Resources represent 82.81% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.
- \$ 2,140,835** Local Tax (Voter Approved Levy Funds) represents 4.44% of all revenues. Voters approved levy collections in the amounts of \$2,113,500 for 2024 and \$2,230,000 for 2025. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes.
- \$ 3,944,761** Federal revenues represent 8.18% of district revenues which include funding for specific grant programs.
- \$ 2,206,236** Local non-tax and other revenues account for the remainder of the budgeted revenues (4.57%). 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.
- \$ 48,241,085 TOTAL REVENUES**



GENERAL FUND EXPENDITURES

DISTRIBUTION BY PROGRAM	Actual		Budget		Budget	
	2022-23	%	2023-24	%	2024-25	%
01 Basic Ed	21,550,203	51.71%	22,781,979	47.30%	24,051,216	47.15%
02 Alternative Learning Experience	19,112	0.05%	95,553	0.20%	71,469	0.14%
03 Basic Ed - Open Doors	225,888	0.54%	35,000	0.07%	-	0.00%
97 District-wide Support	5,512,801	13.23%	6,858,596	14.24%	7,567,925	14.84%
Total CORE BEA	27,308,004	65.52%	29,771,128	61.81%	31,690,610	62.13%
11 SLFRF	66,729	0.16%	-	0.00%	-	0.00%
12 ESSER II	37,560	0.09%	-	0.00%	-	0.00%
13 ESSER III	241,869	0.58%	549,851	1.14%	-	0.00%
14 ESSER III Learning Loss	315,398	0.76%	399,207	0.83%	-	0.00%
19 Cares Act	17,950	0.04%	126,200	0.26%	-	0.00%
21 Special Education	3,504,169	8.41%	3,876,917	8.05%	4,377,889	8.58%
23 Special Education - ARP, Idea Federa	10,565	0.03%	-	0.00%	627,400	1.23%
24 Special Education - Federal	573,562	1.38%	581,296	1.21%		0.00%
31 Vocational Education	2,014,718	4.83%	2,033,948	4.22%	2,512,366	4.93%
34 Middle School Vocational Education	421,102	1.01%	434,697	0.90%	468,651	0.92%
38 Federal Vocational Education	30,275	0.07%	30,075	0.06%	37,419	0.07%
51 Title I, Disadvantaged	611,274	1.47%	718,518	1.49%	930,458	1.82%
52 School Improvement	97,326	0.23%	263,456	0.55%	216,458	0.42%
53 ESEA Migrant - Federal	137,543	0.33%	154,795	0.32%	110,521	0.22%
55 Learning Assistance Program	1,480,713	3.55%	1,834,931	3.81%	2,088,689	4.09%
58 Special & Pilot Programs	161,359	0.39%	150,581	0.31%	78,920	0.15%
64 Title III, Limited English Proficiency	40,541	0.10%	93,224	0.19%	105,349	0.21%
65 Transitional Bilingual	547,683	1.31%	554,042	1.15%	642,947	1.26%
74 Highly Capable	71,890	0.17%	69,887	0.15%	73,789	0.14%
79 Other Instructional Programs	15,102	0.04%	2,038,063	4.23%	2,051,593	4.02%
88 Childcare - Other State Agency	783,388	1.88%	866,770	1.80%	944,185	1.85%
89 Other Community Services	22,377	0.05%	5,047	0.01%	5,047	0.01%
98 Food Services	1,378,971	3.31%	1,676,204	3.48%	2,023,367	3.97%
99 Transportation	1,788,161	4.29%	1,935,501	4.02%	2,025,352	3.97%
Total CATEGORICAL	14,370,225	34.48%	18,393,210	38.19%	19,320,400	37.87%
GRAND TOTAL - EXPENDITURES	41,678,229	100.00%	48,164,338	100.00%	51,011,010	100.00%

GENERAL FUND EXP BY ACTIVITY

Actual				Budget		Budget	
ACTIVITY		2022-23	%	2023-24	%	2024-25	%
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	335,750	0.81%	421,528	0.88%	421,879	0.83%
24	Guidance - Counseling	996,095	2.39%	1,086,204	2.26%	1,145,804	2.25%
25	Pupil Management & Safety	451,604	1.08%	534,448	1.11%	645,315	1.27%
26	Health Service	1,277,100	3.07%	1,422,055	2.95%	1,753,295	3.44%
27	Teaching	23,335,220	56.05%	24,408,469	50.68%	25,879,343	50.73%
28	Extracurricular	1,184,035	2.84%	1,310,116	2.72%	1,459,943	2.86%
31	Instructional Professional Deve.	292,617	0.70%	600,464	1.25%	555,962	1.09%
32	Instructional Technology	698,712	1.68%	982,040	2.04%	806,793	1.58%
33	Curriculum	588,446	1.41%	673,675	1.40%	619,175	1.21%
34	Professional Learning - State	279,159	0.67%	277,607	0.58%	294,285	0.58%
<i>Total Teaching & Support</i>		29,438,738	70.71%	31,716,606	65.85%	33,581,794	65.83%
<u>Other Support</u>							
42	Food	203,111	0.49%	123,522	0.26%	115,647	0.23%
44	Nutrition Services - Operations	690,938	1.66%	801,247	1.66%	1,053,798	2.07%
49	Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	1,476,705	3.55%	1,546,563	3.21%	1,592,625	3.12%
53	Maintenance of School Buses	338,881	0.81%	339,654	0.71%	410,816	0.81%
56	Insurance	41,864	0.10%	51,750	0.11%	65,375	0.13%
59	Transportation - Transfers	(264,752)	-0.64%	(257,228)	-0.53%	(285,000)	-0.56%
62	Grounds Care - Maintenance	241,409	0.58%	317,195	0.66%	310,941	0.61%
63	Operation of Buildings	1,450,818	3.49%	1,612,709	3.35%	1,671,790	3.28%
64	Maintenance of Bldgs/Equipment	421,566	1.01%	937,930	1.95%	512,306	1.00%
65	Utilities	553,802	1.33%	492,500	1.02%	577,200	1.13%
67	Building Security	53,303	0.13%	104,629	0.22%	108,531	0.21%
68	Insurance	343,875	0.83%	295,000	0.61%	692,000	1.36%
72	Information Systems	900,722	2.16%	1,443,753	3.00%	1,381,519	2.71%
75	Motor Pool	(11,761)	-0.03%	17,200	0.04%	96,964	0.19%
83	Interest	1,486	0.00%	964	0.00%	531	0.00%
84	Principal	46,452	0.11%	41,498	0.09%	41,932	0.08%
85	Debt Expn	-	0.00%	-	0.00%	-	0.00%
91	Public Activities	1,793	0.00%	-	0.00%	-	0.00%
<i>Total Other Support</i>		6,490,212	15.59%	7,868,886	16.34%	8,346,975	16.36%
<u>School Building Administration</u>							
23	Principal's Office	2,416,851	5.81%	2,428,320	5.04%	2,634,928	5.17%
<u>Central Administration</u>							
11	Board of Directors	46,831	0.11%	80,950	0.17%	56,750	0.11%
12	Superintendent's Office	337,341	0.81%	335,686	0.70%	335,848	0.66%
13	Business Office	787,294	1.89%	1,103,734	2.29%	1,272,798	2.50%
14	Human Resources	188,737	0.45%	387,893	0.81%	325,868	0.64%
15	Public Relations	3,565	0.01%	-	0.00%	-	0.00%
21	Supervision - Instruction	1,081,086	2.60%	3,044,812	6.32%	3,154,239	6.18%
41	Supervision - Food Svcs	500,631	1.20%	769,951	1.60%	864,755	1.70%
51	Supervision - Transport. & Maint.	195,462	0.47%	244,972	0.51%	241,536	0.47%
61	Supervision - Building	143,539	0.34%	182,528	0.38%	195,520	0.38%
<i>Total Central Administration</i>		3,284,486	7.89%	6,150,526	12.77%	6,447,314	12.64%

WHERE DOES THE MONEY GO?

Teaching and Teaching Support - 65.83% 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 16.36% 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 5.17% 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 12.64% 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.

**School Building
Administration**
2,634,928

**Total Central
Administration**
6,447,314

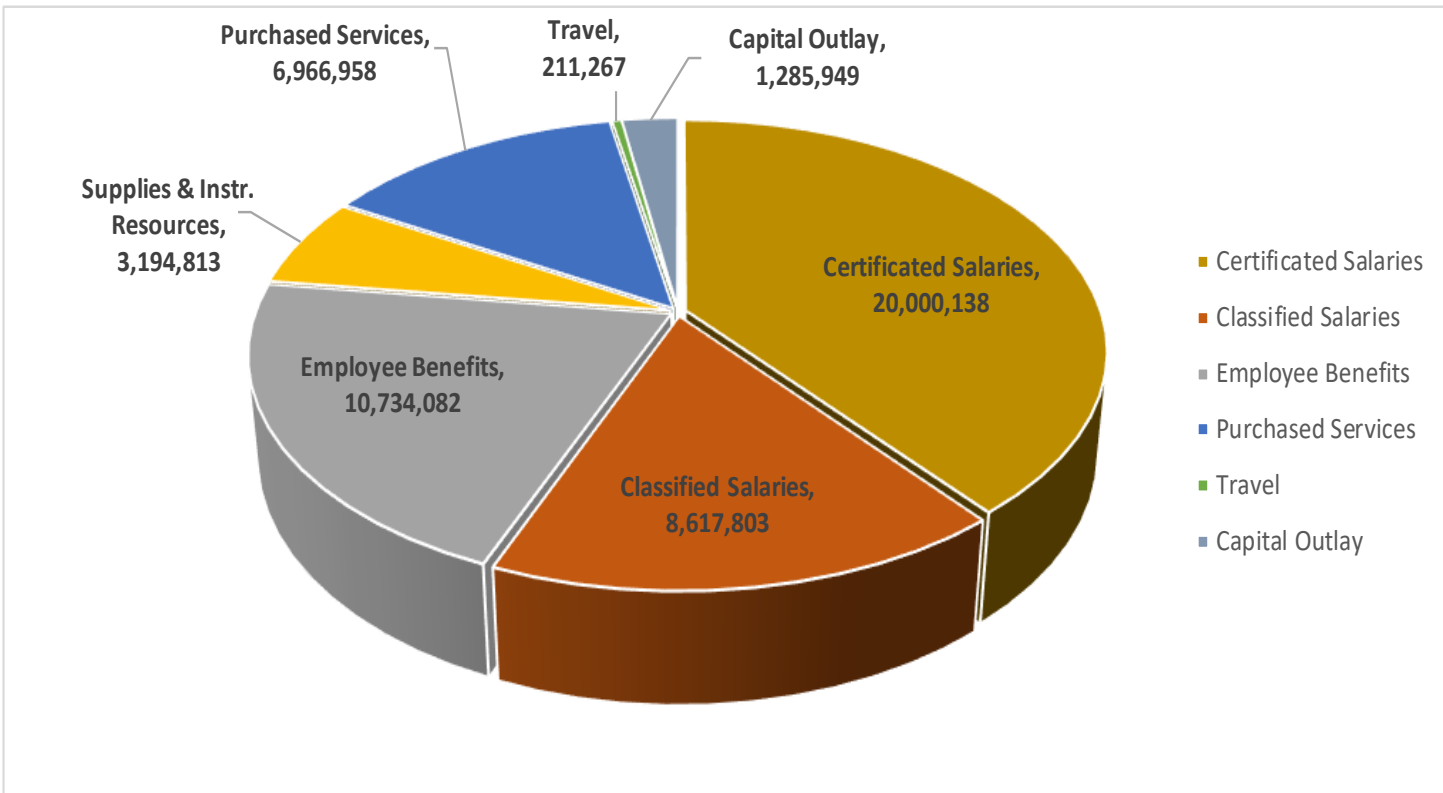
Total Other Support
8,346,975

**Total Teaching &
Support** 33,581,794

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

GENERAL FUND BY OBJECT

OBJECT	Actual		Budget		Budget	
	2022-23	%	2023-24	%	2024-25	%
2 Certificated Salaries	17,671,045	42.45%	18,668,968	38.76%	20,000,138	39.21%
3 Classified Salaries	6,926,139	16.64%	7,759,701	16.11%	8,617,803	16.89%
4 Employee Benefits	9,663,925	23.21%	9,821,067	20.39%	10,734,082	21.04%
Total Salaries & Benefits	34,261,109	82.30%	36,249,736	75.26%	39,352,023	77.14%
5 Supplies & Instr. Resources	2,558,517	6.15%	3,209,184	6.66%	3,194,813	6.26%
7 Purchased Services	3,850,485	9.25%	6,654,756	13.82%	6,966,958	13.66%
8 Travel	136,972	0.33%	211,355	0.44%	211,267	0.41%
9 Capital Outlay	823,205	1.98%	1,839,307	3.82%	1,285,949	2.52%
0 Debit Transfers	301,093		288,228		320,000	0.63%
1 Credit Transfers	(301,093)		(288,228)		(320,000)	-0.63%
Total Operating Costs	7,369,179	17.70%	11,914,602	24.74%	11,658,987	22.86%
GRAND TOTAL - EXP. BY OBJECT	41,630,288	100%	48,164,338	100%	51,011,010	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 requirement states: 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: \$3,621,816. (includes CTE);
- Amount District proposes to spend for MSOC: \$7,840,503. (includes CTE);
- Difference between these amounts: (\$4,218,687);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

CAPITAL PROJECTS FUND SUMMARY

	Actual 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	7,811,250	7,807,307	1,881,591
ADD: Revenues			
1000 Local Taxes	474,696	784,000	784,000
2000 Local Non-Tax	189,585	500,000	150,000
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	9,495,279	23,444,438	265,000
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	692,394	-	-
7000 Revenus from Other Districts	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	-	3,668,921	500,000
Total Revenues	10,851,954	28,397,359	1,699,000
TOTAL: Funds Available	18,663,204	36,204,666	3,580,591
LESS: Expenditures			
10 Sites	26,001	-	-
20 Buildings	9,711,161	35,904,666	3,286,098
30 Equipment	90,345	300,000	294,493
40 Energy	-	-	-
50 Sales & Lease Expenditures	-	-	-
60 Bond Issuance Expenditures	-	-	-
Total Expenditures	9,827,507	36,204,666	3,580,591
OTHER FIN. USES TRANS. OUT (GL536)	-		
Ending Fund Balance	8,835,697	-	-

DEBIT SERVICE FUND SUMMARY

	Actual 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	1,251,681	1,265,307	1,501,513
ADD: Revenues			
1000 Local Taxes	2,329,893	2,336,280	2,227,560
2000 Local Non-Tax	25,592	7,500	7,500
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	-	-
5000 Federal, General Purpose	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	106,576	106,964	107,401
Total Revenues	2,462,061	2,450,744	2,342,461
Operating Transfer from General Fund	-	-	-
TOTAL: Funds Available	3,713,742	3,716,051	3,843,974
LESS: Expenditures			
11 Matured Bonds	1,352,573	1,512,339	1,612,393
21 Interest on Bonds	1,000,978	929,475	622,433
61 Bond Transfer Fees	650	10,000	10,000
Total Expenditures	2,354,201	2,451,814	2,244,826
OTHER FIN. USES TRANS. OUT (GL536)			
Ending Fund Balance	1,359,541	1,264,237	1,599,148

ASB FUND SUMMARY

	Actual 2022-23	Budget 2023-24	Budget 2024-25
<i>Beginning Fund Balance</i>	380,812	426,200	385,921
<i>ADD: Revenues</i>			
1000 General Student Body	138,641	301,900	319,000
2000 Athletics	205,633	419,950	429,350
3000 Classes	5,896	14,450	23,300
4000 Clubs	106,323	420,200	455,415
6000 Private Monies	14,279	23,012	40,312
<i>Total Revenues</i>	470,772	1,179,512	1,267,377
<i>TOTAL: Funds Available</i>	851,584	1,605,712	1,653,298
<i>LESS: Expenditures</i>			
1000 General Student Body	128,342	276,959	409,650
2000 Athletics	176,039	378,025	338,235
3000 Classes	6,443	13,300	20,000
4000 Clubs	89,273	421,990	444,105
6000 Private Monies	15,547	25,002	28,200
<i>Total Expenditures</i>	415,644	1,115,276	1,240,190
Ending Fund Balance	435,940	490,436	413,108

TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	317,501	473,871	1,086,080
ADD: Revenues			
1000 Local Taxes	178,012	294,000	123,000
2000 Local Nontax	5,002	4,800	4,800
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	405,267	400,000	504,711
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
8000 Other Agencies & Associates	-	-	-
9000 Other Financing Sources	-	-	-
Total Revenues	588,281	698,800	632,511
TOTAL: Funds Available	905,782	1,172,671	1,718,591
LESS: Expenditures			
Act. 30 Equipment Purchase	283,850	1,172,671	1,718,591
Total Expenditures	283,850	1,172,671	1,718,591
Ending Fund Balance	621,932	-	-

EPHRATA SCHOOL DISTRICT

GENERAL FUND - ENROLLMENT PROJECTIONS - F195F

ENROLLMENT AND STAFF COUNTS

		(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
A. FTE ENROLLMENT COUNTS					
1	Kindergarten	165	168	171	174
2	Grade 1	166	169	172	175
3	Grade 2	190	194	198	202
4	Grade 3	187	191	195	199
5	Grade 4	204	208	212	216
6	Grade 5	205	209	213	217
7	Grade 6	190	194	198	202
8	Grade 7	195	199	203	207
9	Grade 8	235	240	245	250
10	Grade 9	203	207	211	215
11	Grade 10	235	240	245	250
12	Grade 11 (excluding Running Start)	205	209	213	217
13	Grade 12 (excluding Running Start)	165	168	171	174
14 SUBTOTAL		2545	2596	2647	2698
15	Running Start	52.3	55	56	57
16	Dropout Reengagement Enrollment	30	31	31	30
17	ALE Enrollment	7.12	8	9	10
18 TOTAL K-12		2634.42	2690	2743	2795
B. STAFF COUNTS					
1	General Fund FTE Certificated Employees	188.136	189.136	189.136	190.136
2	General Fund FTE Classified Employees	130.331	131.331	132.331	133.331

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

		(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1000	Local Taxes	2,140,835	2,230,000	2,319,200	2,411,968
2000	Local Support Nontax	2,184,445	2,249,978	2,317,477	2,387,001
3000	State, General Purpose	30,330,285	31,240,194	32,177,400	33,142,722
4000	State, Special Purpose	9,618,968	9,907,537	10,204,763	10,510,906
5000	Federal, General Purpose		0	0	0
6000	Federal, Special Purpose	3,944,761	4,063,104	4,184,997	4,310,547
7000	Revenues from Other School Districts		0	0	0
8000	Revenues from Other Entities	21,791	22,445	23,118	23,812
9000	Other Financing Sources		0	0	0
A.	TOTAL REVENUES AND OTHER FINANCING SOURCES	48,241,085	49,713,258	51,226,955	52,786,956
EXPENDITURES					
00	Regular Instruction	24,122,685	23,272,685	23,738,139	24,212,902
10	Federal Stimulus	0		0	0
20	Special Education Instruction	5,005,289	4,955,342	5,004,895	5,104,993
30	Vocational Instruction	3,018,436	2,928,620	2,957,906	3,017,064
40	Skills Center Instruction		0	0	0
50 and 60	Compensatory Education	4,173,342	4,095,075	4,136,026	4,218,747
70	Other Instructional Programs	2,125,382	2,146,636	2,168,102	2,211,464
80	Community Services	949,232	958,724	968,311	987,677
90	Support Services	11,616,644	11,582,810	11,698,638	11,815,624
B.	TOTAL EXPENDITURES	51,011,010	49,939,892	50,672,017	51,568,471
C.	OTHER FINANCING USES (G.L. 536) 1/	607,401	107,901		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)	(3,377,326)	(334,535)	554,938	1,218,485
BEGINNING FUND BALANCE					
G.L.810	Restricted for Other Items	311,126	311,126	225,000	225,000
G.L.821	Restricted for Carryover of Revenues	701,387	701,387	550,000	550,000
G.L.828	Restricted for Carryover of Food Service	159,689	159,689	150,000	150,000
G.L.830	Restricted for Debt Service	107,401	107,401	107,901	0
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	5,155,847	1,778,521	1,759,446	2,371,036
G.L.891	Unassigned to Minimum Fund Bal Policy	3,564,550	3,564,550	3,495,792	3,547,041
F.	TOTAL BEGINNING FUND BALANCE	10,000,000	6,622,674	6,288,139	6,843,077
G.	G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	311,126	225,000	225,000	225,000
G.L.821	Restricted for Carryover of Revenues	701,387	550,000	550,000	550,000
G.L.828	Restricted for Carryover of Food Service	159,689	150,000	150,000	150,000
G.L.830	Restricted for Debt Service	107,401	107,901	0	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	1,778,521	1,759,446	2,371,036	3,526,769
G.L.891	Unassigned to Minimum Fund Bal Policy	3,564,550	3,495,792	3,547,041	3,609,793
		6,622,674	6,288,139	6,843,077	8,061,562
H.	TOTAL ENDING FUND BALANCE (E+F, + or - G) /3	6,622,674	6,288,139	6,843,077	8,061,562
* Line H must be equal to or greater than all restricted fund balances.					
		6,622,674	6,288,139	6,843,077	8,061,562

		(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
A.	TOTAL BEGINNING FUND BALANCE	10,000,000	6,622,674	6,288,139	6,843,077
B.	TOTAL REVENUES	48,241,085	49,713,258	51,226,955	52,786,956
C.	LESS TOTAL EXPENDITURES	(51,011,010)	(49,939,892)	(50,672,017)	(51,568,471)
D.	LESS TRANSFERS (ENERGY GRANT)	(607,401)	(107,901)	0	0
F.	TOTAL PROJECTED ENDING FUND	6,622,674	6,288,139	6,843,077	8,061,562
E.	EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES (B-C-D=E)	(3,377,326)	(334,535)	554,938	1,218,485

EPHRATA SCHOOL DISTRICT
F195F
CAPITAL PROJECTS FUND

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1000	Local Taxes	784,000	784,000	784,000	
2000	Local Support Nontax	150,000	5,000	5,000	5,000
3000	State, General Purpose				
4000	State, Special Purpose	265,000			
5000	Federal, General Purpose				
6000	Federal, Special Purpose				
7000	Revenues from Other School Districts				
8000	Revenues from Other Entities				
9000	Other Financing Sources	500,000			
A.	TOTAL REVENUES AND OTHER FINANCING SOURCES	1,699,000	789,000	789,000	5,000
EXPENDITURES					
10	Sites				
20	Buildings	3,286,098	789,000	789,000	5,000
30	Equipment	294,493			
40	Energy				
50	Sales and Lease Expenditures				
60	Bond Issuance Expenditures				
90	Debt Expenditures				
B.	TOTAL EXPENDITURES	3,580,591	789,000	789,000	5,000
OTHER FINANCING USES—TRANSFERS OUT					
C.	(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	(1,881,591)	0	0	0

		(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
BEGINNING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.861	Restricted from Bond Proceeds	0	0	0	0
G.L.862	Restricted from Levy Proceeds	692,308			
G.L.863	Restricted from State Proceeds	179,493			
G.L.870	Committed to Other Items	0	0	0	0
G.L.889	Assigned to Fund Purposes	1,009,790	0	0	0
G.L.890	Unassigned Fund Balance		0	0	0
F.	TOTAL BEGINNING FUND BALANCE	1,881,591	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

EPHRATA SCHOOL DISTRICT
F195F
DEBT SERVICE FUND

SUMMARY OF DEBT SERVICE FUND BUDGET - F195F

	(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,227,560	2,336,280	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	107,401	107,901	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,342,461	2,449,181	2,341,280	2,341,280
EXPENDITURES				
Matured Bond Expenditures	1,612,393	1,712,763	1,715,000	1,825,000
Interest on Bonds	622,433	539,438	451,175	362,675
Interfund Loan Interest	0			
Bond Transfer Fees	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	2,244,826	2,262,201	2,176,175	2,197,675
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)	97,635	186,980	165,105	143,605
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,501,513	1,599,148	1,786,128	1,951,233
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	1,501,513	1,599,148	1,786,128	1,951,233
G. (+or-)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	1,599,148	1,786,128	1,951,233	2,094,838
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
	1,599,148	1,786,128	1,951,233	2,094,838

EPHRATA SCHOOL DISTRICT
F195F
ASSOCIATED STUDENT BODY FUND

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET - F195F

	(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
REVENUES				
100 General Student Body	319,000	320,500	301,900	301,900
200 Athletics	429,350	430,000	419,950	419,950
300 Classes	23,300	23,500	14,450	14,450
400 Clubs	455,415	455,000	420,200	420,200
600 Private Moneys	40,312	41,000	23,012	23,012
A. TOTAL REVENUES	1,267,377	1,270,000	1,179,512	1,179,512
EXPENDITURES				
100 General Student Body	409,650	325,000	300,000	300,000
200 Athletics	338,235	420,000	410,000	415,000
300 Classes	20,000	21,500	14,400	13,300
400 Clubs	444,105	444,000	420,200	415,000
600 Private Moneys	28,200	41,000	23,012	23,012
B. TOTAL EXPENDITURES	1,240,190	1,251,500	1,167,612	1,166,312
C. EXCESS OF REVENUES OVER/(UNDER) EXPENDITURES (A-B)	27,187	18,500	11,900	13,200
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	385,921	413,108	431,608	443,508
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	385,921	413,108	431,608	443,508
G.L.898 PRIOR YEAR CORRECTIONS OR				
E. 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	413,108	431,608	443,508	456,708
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)	413,108	431,608	443,508	456,708

**EPHRATA SCHOOL DISTRICT
F195F
TRANSPORTATION VEHICLE FUND**

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET - F195F

	(1) 2024-2025 Current	(2) 2025-2026 Forecast	(3) 2026-2027 Forecast	(4) 2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	123,000	0	0	0
1300 Sale of Tax Title Property				
1400 Local in Lieu of Taxes				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, & Services, Unassigned				
2300 Investment Earnings	4,800	4,800	4,800	4,800
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose—Unassigned				
4300 Other State Agencies—Unassigned				
4499 Transportation Reimbursement—Depreciation	504,711	450,000	450,000	450,000
8100 Governmental Entities				
8500 Nonfederal, ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	632,511	454,800	454,800	454,800
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	632,511	454,800	454,800	454,800
EXPENDITURES				
33 Transportation Equipment Purchases	1,718,591	454,800	454,800	454,800
34 Transportation Equipment Major Repair				
61 61 Bond/Levy Issuance and/or Election				
92 92 Interest				
91 91 Principal				
93 93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	1,718,591	454,800	454,800	454,800
E. OTHER FINANCING USES—TRANSFERS OUT (G.L.536)	0	0	0	0
F. OTHER FINANCING USES (G.L.535)	0	0	0	0
EXCESS OF REVENUES/OTHER FINANCING				
G. SOURCES OVER/(UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E - F)	(1,086,080)	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1,086,080			
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	1,086,080	0	0	0
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	0	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, + or - I)	0	0	0	0