



# Bethel School District 2025-2026 Budget Adoption

August 12, 2025

# 2025-26 Budget Summary

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>Estimated Beginning Fund Balance</b>	<b>\$38,015,330*</b>	<b>\$1,984,072</b>	<b>\$10,244,619</b>	<b>\$149,903,876</b>	<b>\$3,425,909</b>
Revenues & Other Financing Sources	\$408,398,816	\$3,322,255	\$42,534,878	\$17,656,473	\$2,190,000
Expenditures	(\$410,769,499)	(\$3,852,115)	(\$33,000,000)	(\$144,566,398)	(\$5,000,000)
Transfers to Other Funds	(\$3,100,000)	-	-	(\$893,558)	-
<b>Excess of Revenues/ Other Financing Over (Under) Expenditures and Transfers Out</b>	<b>(\$5,470,682)</b>	<b>(\$529,860)</b>	<b>\$9,534,878</b>	<b>(\$127,793,482)</b>	<b>(\$2,810,000)</b>
<b>Estimated Ending Fund Balance</b>	<b><u>\$32,544,647</u></b>	<b><u>\$1,454,212</u></b>	<b><u>\$19,779,497</u></b>	<b><u>\$22,110,393</u></b>	<b><u>\$615,909</u></b>

\* The beginning fund balance is an estimate from June based on all departments maximizing grant opportunities, operating within budget parameters, and end of year expenditure trends consistent with prior years.

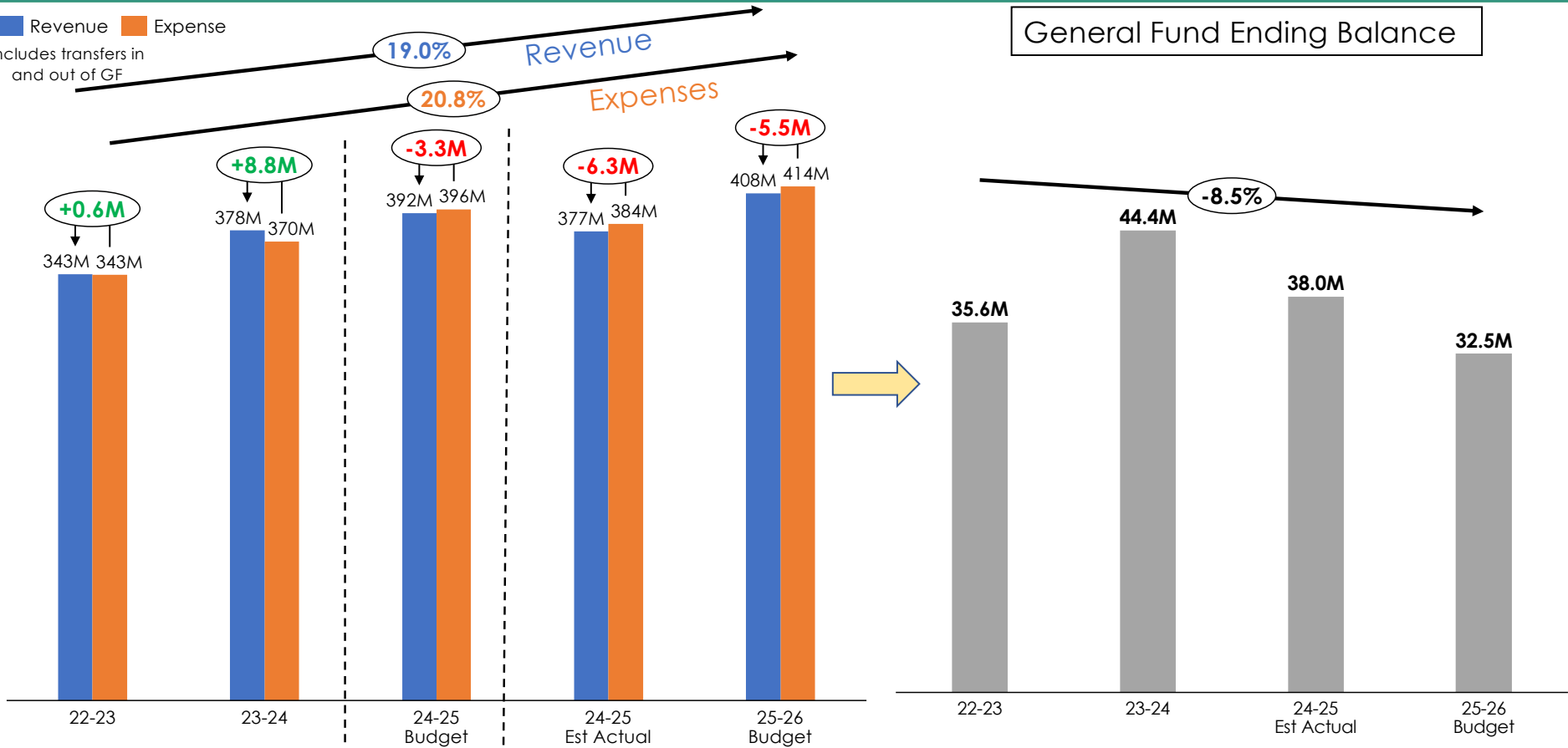


# GF: District Revenue & Expenditures

GF = General Fund

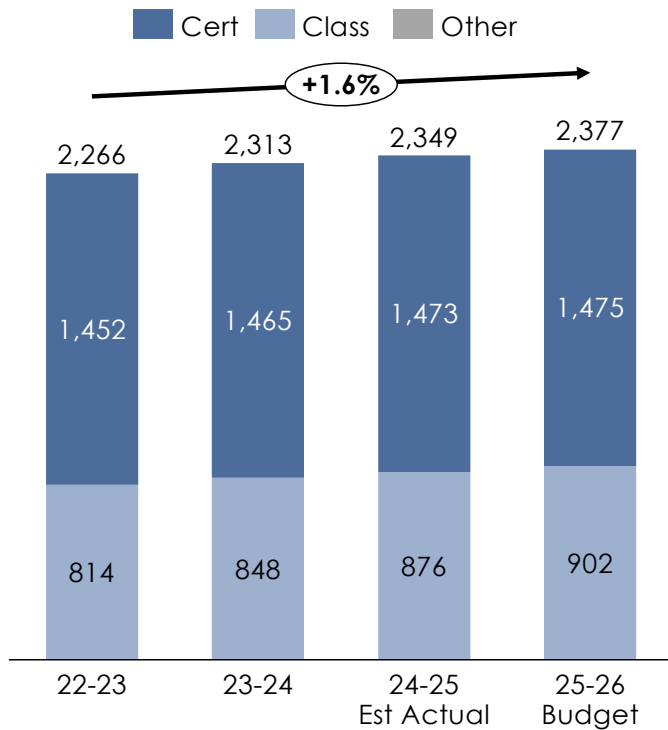
Revenue Expense

Includes transfers in and out of GF

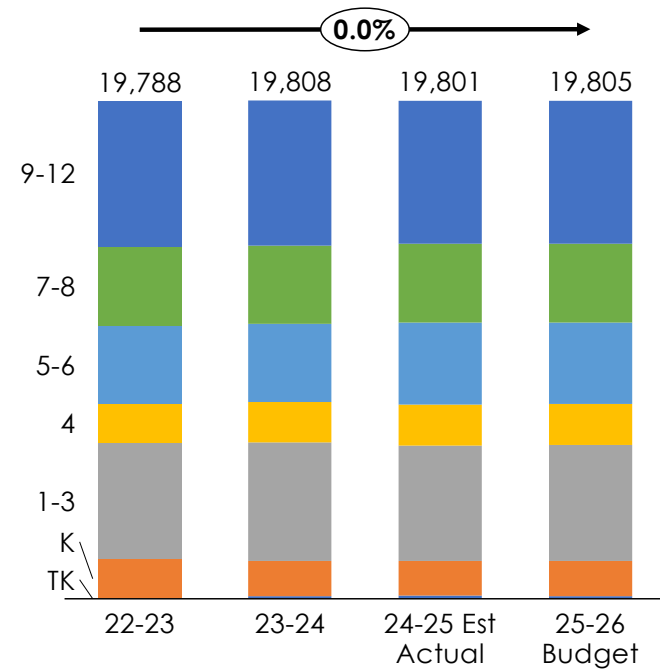


# District Personnel & Student FTE Totals

Personnel Full Time Equivalent



Average Student Full Time Equivalent



Source: [OSPI Personnel Report](#) & [1251 FTE Report](#)

TK- 12 Basic Enrollment includes ALE, excludes open doors & running start

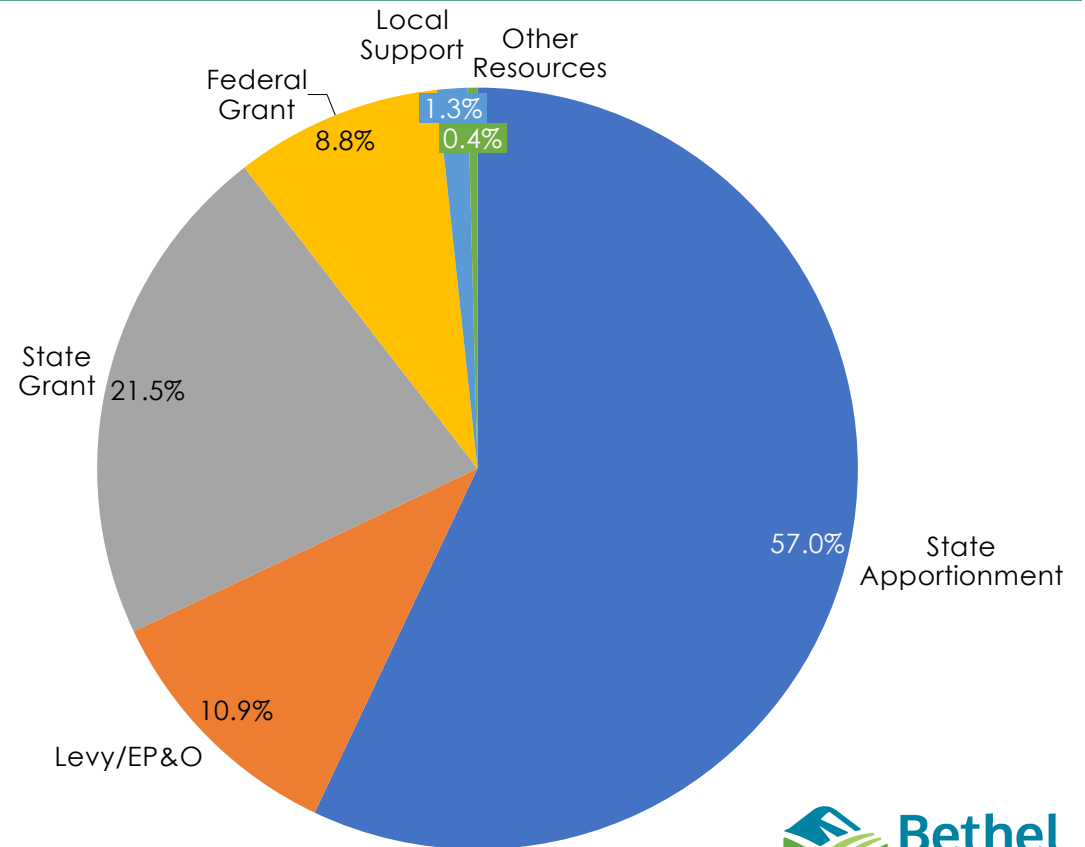




# General Fund Review

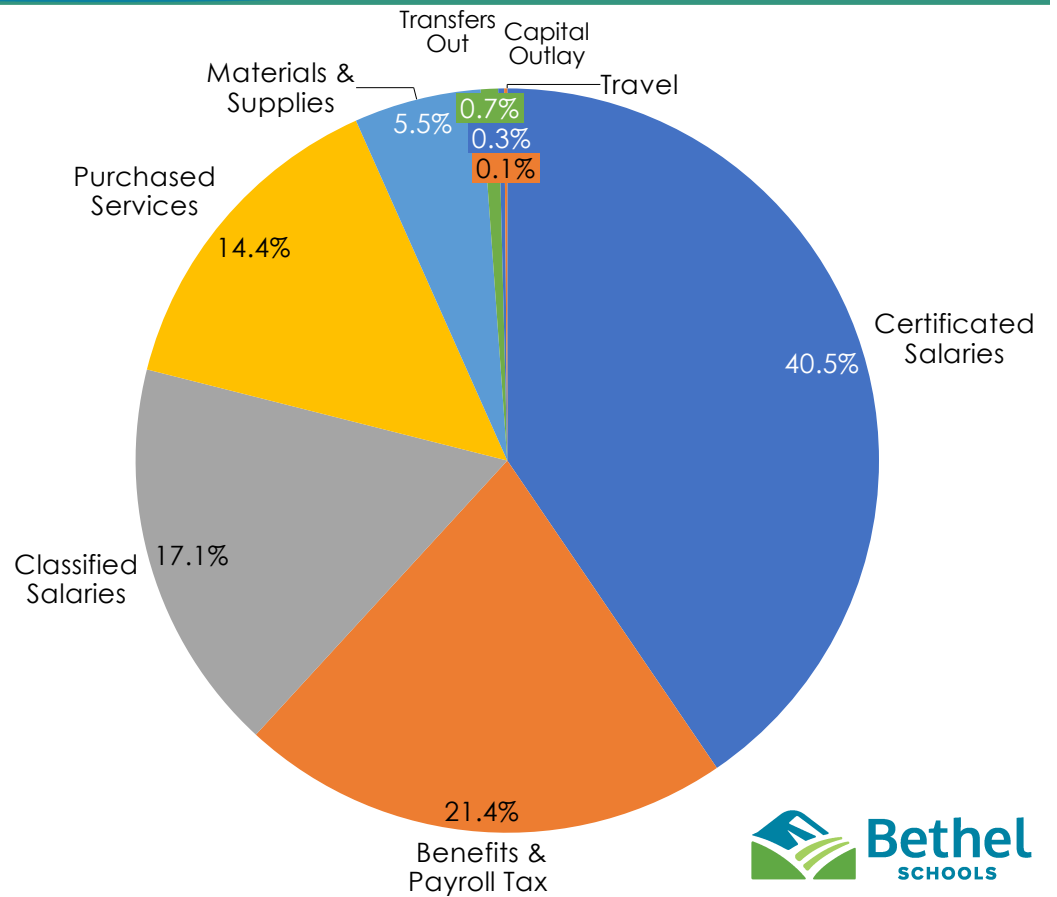
# General Fund Revenues by Funding Source

Revenue Funding Source	Amount
State Apportionment	\$232,962,700
Levy/EP&O	\$44,611,673
State Grant	\$87,959,449
Federal Grant	\$35,915,371
Local Support	\$5,276,065
Other Sources	\$1,673,558
<b>Total Projected Revenue</b>	<b>\$408,398,816</b>



# General Fund Expenditures by Object

OBJECT	AMOUNT
Certificated Salaries	\$167,472,734
Classified Salaries	\$70,827,150
Benefits & Payroll Taxes	\$88,400,158
Materials & Supplies	\$22,899,223
Purchased Services	\$59,547,734
Travel	\$561,500
Capital Outlay	\$1,061,000
Transfers Out	\$3,100,000
<b>Total Projected Expenditures</b>	<b>\$413,869,499</b>



# Funding Focus

## Direct Classroom Support \$303,578,495 (73.9%)

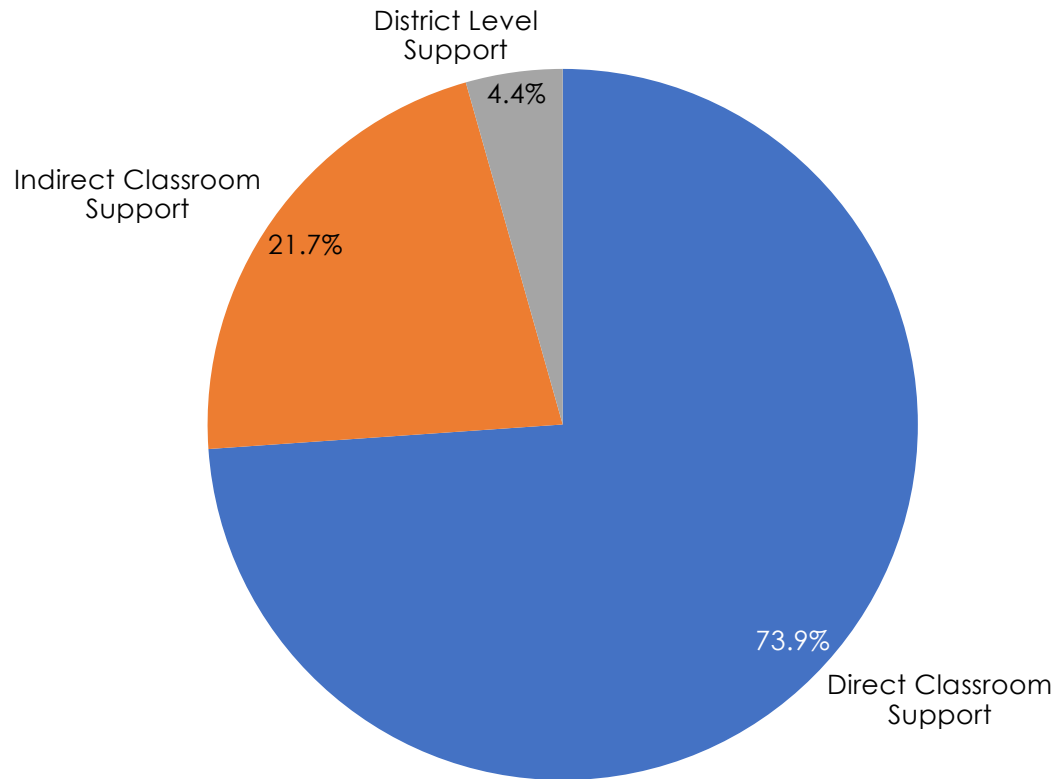
- ◆ Teachers
- ◆ Instructional Assistants
- ◆ Special Staffing Needs
- ◆ Librarians/Assistants
- ◆ Guidance/Counseling
- ◆ Nurses/Health Clerks
- ◆ Interpreters
- ◆ Speech Therapists
- ◆ Psychologists
- ◆ Music, Orchestra, Band, Drama, Debate
- ◆ Occupational and Physical Therapists
- ◆ Gifted/Honor Programs
- ◆ Principal/Asst Principal
- ◆ Building Office Staff
- ◆ Student Activities
- ◆ Athletics/Bethel Rec
- ◆ Social Workers
- ◆ Classroom Supplies
- ◆ Teacher Training Days
- ◆ Instructional Technology

## Indirect Classroom/Student Support \$89,037,107 (21.7%)

- ◆ Utilities
- ◆ General Maintenance
- ◆ Custodians
- ◆ SRO Officers
- ◆ Curriculum & Instruction
- ◆ Professional Development
- ◆ Transportation
- ◆ Child Nutrition
- ◆ Campus Safety
- ◆ Technology
- ◆ Printshop

## District Level Support \$18,153,897 (4.4%)

- ◆ Insurance
- ◆ Risk Management
- ◆ Superintendent's Office
- ◆ Public Relations
- ◆ Board Expenses
- ◆ Business Office
- ◆ Human Resources



# MSOC Disclosure Requirements

As part of the budget development, hearing and review process required under RCW 28A.505, each district must disclose

- A. The amount of state funding to be received,
- B. The amount the district proposes to spend for materials, supplies and operating costs (MSOCS) for the following programs:
  - Basic Education (01)
  - Alternative Learning Experience (02)
  - Dropout Re-engagement (03)
  - Districtwide Support (97)
- C. The difference between these two amounts, and
- D. If the state funding exceeds the proposed expenditures for MSOCS the proposed use of the difference and how this use will improve student achievement

# MSOC Disclosure Requirements

Description	Amount
State MSOC Allocation	\$28,641,310
District Budgeted MSOC Expenditures	\$51,871,467
<b>Difference</b>	<b>(\$23,230,157)</b>

*Bethel is allocating an additional \$23.2M toward MSOC expenditures, above the level of state funding, to support students and district operations.*



# Four Year Forecast

# 4 Year Forecast- General Fund

	2025-26	2026-27	2027-28	2028-29
<b>Student Enrollment (FTE)</b>	<b>20,722</b>	<b>20,784</b>	<b>20,887</b>	<b>20,993</b>
<b>Estimated Beginning Fund Balance</b>	<b>\$38.0M*</b>	<b>\$32.5M</b>	<b>\$29.0M</b>	<b>\$29.0M</b>
Revenues & Other Financing Sources	\$408.4M	\$418.9M	\$431.6M	\$441.9M
Expenditures	(\$401.8M)	(\$418.5M)	(\$426.5M)	(\$436.9M)
Transfers to Other Funds	(\$3.1M)	(\$4.0M)	(\$5.0M)	(\$5.0M)
<b>Excess of Revenues/ Other Financing Over (Under) Expenditures and Transfers Out</b>	<b>(\$5.5M)</b>	<b>(\$3.5M)</b>	<b>\$0.0M</b>	<b>\$0.0M</b>
<b>Estimated Ending Fund Balance</b>	<b><u>\$32.5M</u></b>	<b><u>\$29.0M</u></b>	<b><u>\$29.0M</u></b>	<b><u>\$29.0M</u></b>

\* The beginning fund balance is an estimate from June based on all departments maximizing grant opportunities, operating within budget parameters, and end of year expenditure trends consistent with prior years.



# 4 Year Forecast- ASB & Debt Services

	2025-26	2026-27	2027-28	2028-29
<b>ASSOCIATED STUDENT BODY (ASB)</b>				
Estimated Beginning Fund Balance	<b>\$2.0M</b>	<b>\$1.5M</b>	<b>\$1.0M</b>	<b>\$0.7M</b>
Revenue	\$3.3M	\$3.4M	\$3.5M	\$3.6M
Expenditures	(\$3.9M)	(\$3.8M)	(\$3.8M)	(\$3.8M)
Excess of Revenues (Under) Expenditures	<b>(\$0.6M)</b>	<b>(\$0.4M)</b>	<b>(\$0.4M)</b>	<b>(\$0.3M)</b>
<b><u>Estimated Ending Fund Balance</u></b>	<b><u>\$1.5M</u></b>	<b><u>\$1.0M</u></b>	<b><u>\$0.7M</u></b>	<b><u>\$0.4M</u></b>

	2025-26	2026-27	2027-28	2028-29
<b>DEBT SERVICES</b>				
Estimated Beginning Fund Balance	<b>\$10.2M</b>	<b>\$19.8M</b>	<b>\$19.7M</b>	<b>\$23.6M</b>
Revenue	\$42.5M	\$42.1M	\$38.9M	\$31.8M
Expenditures	(\$33.0M)	(\$42.2M)	(\$35.0M)	(\$27.9M)
Excess of Revenues (Under) Expenditures	<b>\$9.5M</b>	<b>(\$0.1M)</b>	<b>\$3.9M</b>	<b>\$4.0M</b>
<b><u>Estimated Ending Fund Balance</u></b>	<b><u>\$19.8M</u></b>	<b><u>\$19.7M</u></b>	<b><u>\$23.6M</u></b>	<b><u>\$27.5M</u></b>

# 4 Year Forecast- Capital Projects & Transportation

	2025-26	2026-27	2027-28	2028-29
<b>CAPITAL PROJECTS</b>				
Estimated Beginning Fund Balance	<b>\$149.9M</b>	<b>\$22.1M</b>	<b>\$30.5M</b>	<b>\$6.0M</b>
Revenue	\$17.6M	\$83.0M	\$8.1M	\$28.3M
Expenditures	(\$144.6M)	(\$73.6M)	(\$31.7M)	(\$26.7M)
Transfers to Other Funds	(\$0.9M)	(\$0.9M)	(\$0.9M)	(\$1.0M)
Revenues Over/(Under) Expenditures	<b>(\$127.8M)</b>	<b>\$8.4M</b>	<b>(\$24.5M)</b>	<b>\$0.6M</b>
Estimated Ending Fund Balance	<b><u>\$22.1M</u></b>	<b><u>\$30.5M</u></b>	<b><u>\$6.0M</u></b>	<b><u>\$6.7M</u></b>

	2025-26	2026-27	2027-28	2028-29
<b>TRANSPORTATION VEHICLE</b>				
Estimated Beginning Fund Balance	<b>\$3.4M</b>	<b>\$0.6M</b>	<b>\$0.1M</b>	<b>\$0.1M</b>
Revenue	\$2.2M	\$2.3M	\$2.4M	\$2.4M
Expenditures	(\$5.0M)	(\$2.8M)	(\$2.5M)	(\$2.4M)
Excess of Revenues (Under) Expenditures	<b>(\$2.8M)</b>	<b>(\$0.5M)</b>	<b>(\$0.1M)</b>	<b>\$0.0M</b>
Estimated Ending Fund Balance	<b><u>\$0.6M</u></b>	<b><u>\$0.1M</u></b>	<b><u>\$0.0M</u></b>	<b><u>\$0.0M</u></b>