



2022-2023 Budget Presentation

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BUDGET SUMMARY

This Budget Summary provides information on the 2022-2023 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 2022-23 is 2,500 FTE with ALE plus 57 FTE for Running Start & Open Doors for a total FTE of 2,557.
- In 22-23 we budgeted 348 FTE Sped which is the actual enrollment for 21-22.
- The 2021-22 average enrollment was 2,575.53 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 2,603 FTE for 22-23.

Revenues:

- Levy collection estimated @ \$1.83 per \$1,000.
- Increased state funding: MSOC (Materials, Supplies, and Operation Costs), class size reductions, 5.5% IPD on funded positions.
- Reflect the increased Sped, LAP and State Bilingual funding.
- Continued ECEAP Program.
- Budgeted for ESSER II & ESSER III carryover.

Expenditures:

- Increased payroll rates to reflect bargaining agreements.
 - Teacher's bargained an additional 1.775% for a total of 7.275% for 22-23.
 - Central Office and Administration bargained for the 5.5% IPD allocation.
 - PSE bargained a 4% salary increase for classified staff.
- Increased funding due to higher benefit rates (retirement/SEBB.)
- Addition of 3 Bilingual Para's at .60 FTE each and 3 Sped Para's at .60 FTE each.
- Addition of .73 FTE Nurse, increase of .7 FTE to second Ag Teacher, and 1.0 FTE for CTE Athletic Trainer.

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 22-23 (i.e. Sped ESSER funding, 21st Century Grant, and GASB 96 requirements etc.)

BUDGET SUMMARY, *Cont'd.*

CAPTIAL PROJECTS FUND

- Revenues totaling \$44,148,739 from the School Construction Assistance Program (SCAP).
- These renovations are anticipated to take 2 more years 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 \$106,576 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 \$2,246,975 for principal and interest in 22-23. The voted debt will be fully paid off in December of 2038.

ASSOCIATED STUDENT BODY FUND

- Estimated \$685,385 in revenue from donations, fundraisers and sales.

TRANSPORTATION VEHICLE FUND

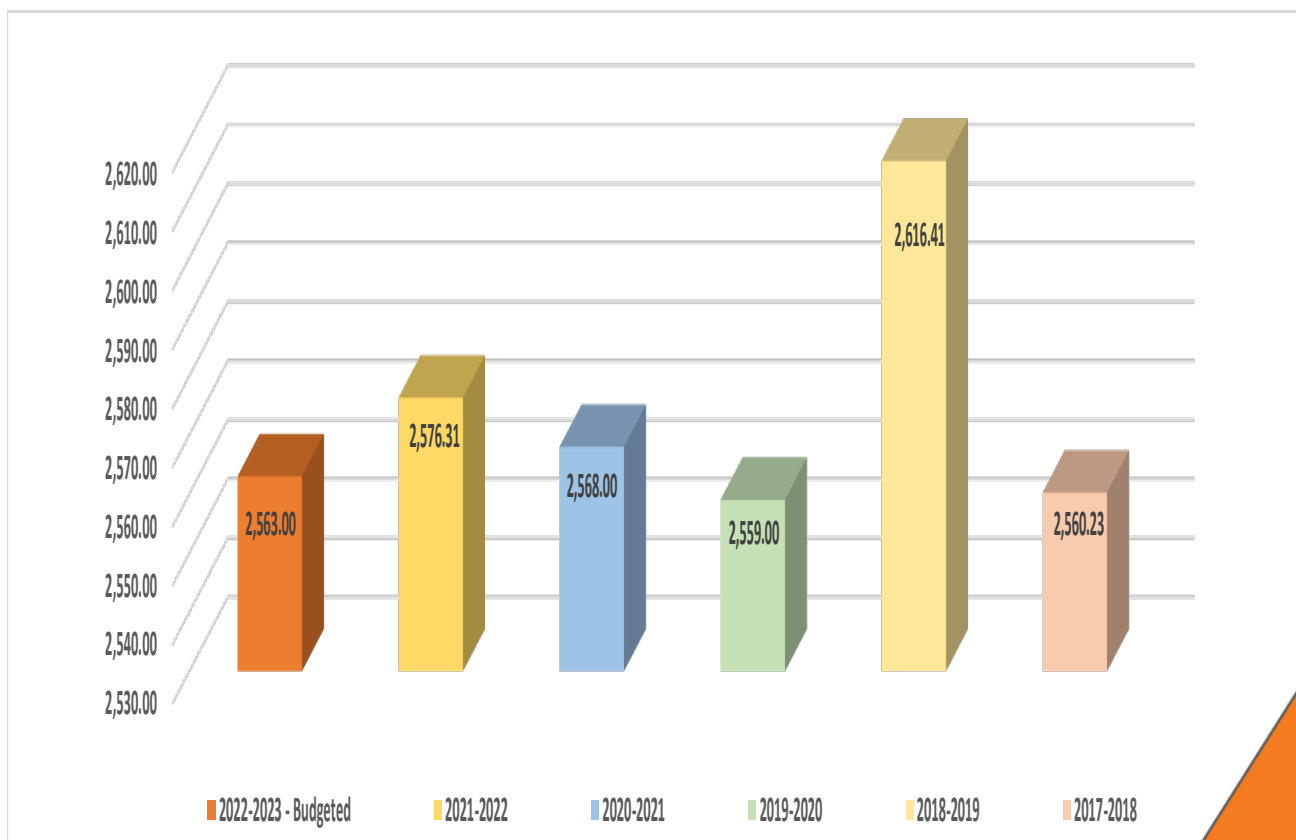
- Money collected from the state for depreciation will be used to purchase buses.

2022-2023 BUDGET FINANCIAL SUMMARY

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL	2022-23	\$ 8,500,000	\$ 45,404,189	\$ 47,132,732	\$ (106,576)	\$ 6,664,881
	2021-22	\$ 7,382,835	\$ 37,311,986	\$ 38,957,457	\$ (118,450)	\$ 5,618,914
CAPITAL PROJECTS	2022-23	\$ 9,508,284	\$ 44,199,339	\$ 52,862,017	\$ -	\$ 845,606
	2021-22	\$ 7,873,834	\$ 37,681,154	\$ 45,554,988	\$ -	\$ -
DEBT SERVICE	2022-23	\$ 845,860	\$ 2,411,626	\$ 2,363,551	\$ -	\$ 893,935
	2021-22	\$ 317,259	\$ 2,369,660	\$ 1,722,750	\$ -	\$ 964,169
ASB	2022-23	\$ 398,589	\$ 685,385	\$ 667,208	\$ -	\$ 416,766
	2021-22	\$ 308,385	\$ 574,603	\$ 546,459	\$ -	\$ 336,529
TRANSPORTATION VEHICLE	2022-23	\$ 312,676	\$ 188,400	\$ 501,076	\$ -	\$ -
	2021-22	\$ 223,668	\$ 172,003	\$ 395,671	\$ -	\$ -

ENROLLMENT SUMMARY

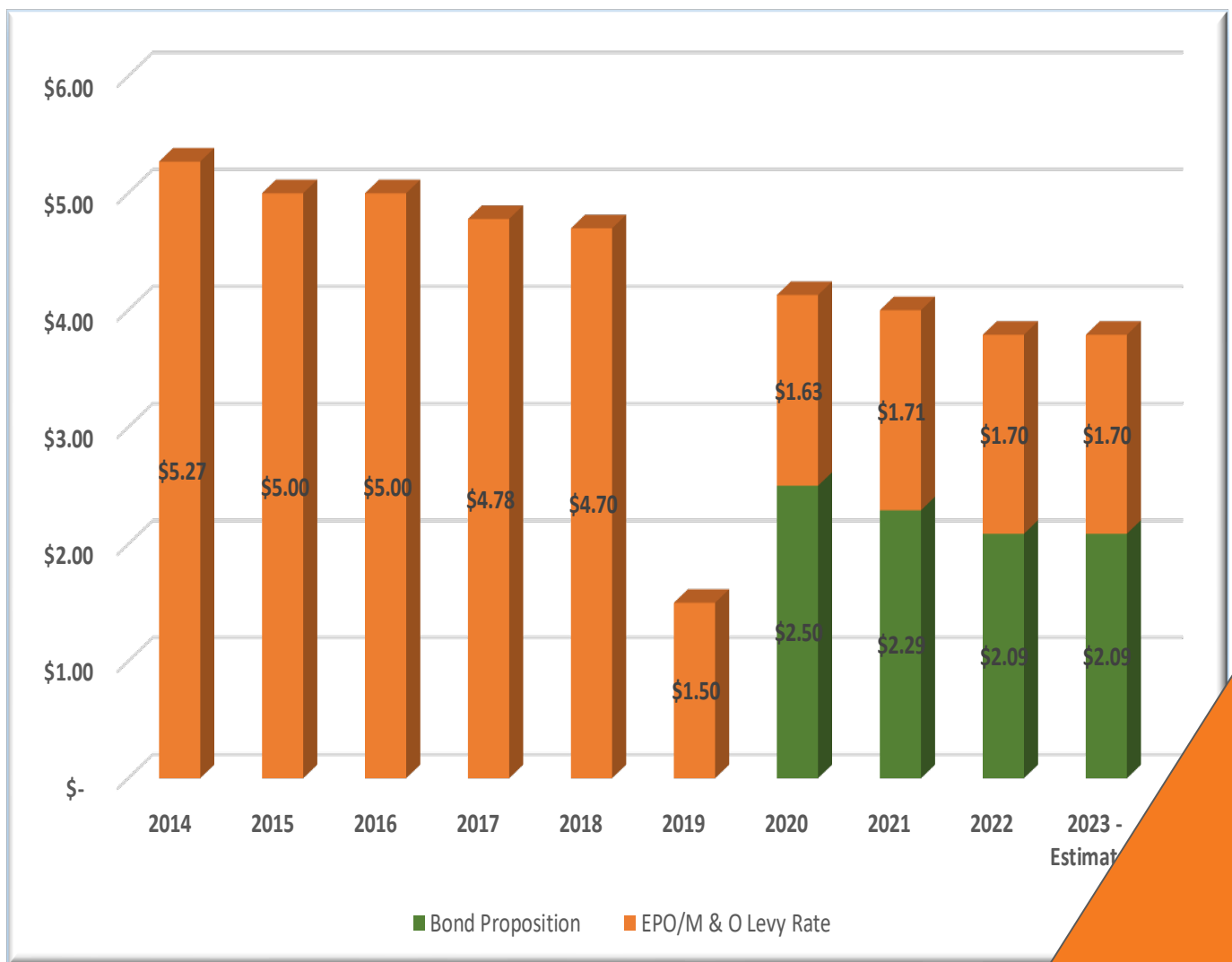
- All of the enrollment numbers below include Running Start, Open Doors & ALE
- In the 2019-2020 school year our enrollment ended with 2620.49.
- In the 2020-2021 school year the District's enrollment ended with 2,552.15 students which was a decrease of 68.34 students.
- In the 2021-2022 school year our enrollment ended with 2,575.53 students which is an increase of 23.38 students.
- For the 2022-2023 school year our budgeted enrollment is estimated at 2,563 which is lower than our projected enrollment of 2,603. (These numbers include Running Start, Open Doors & ALE) For our K-12 enrollment we budgeted a total of 2,500 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

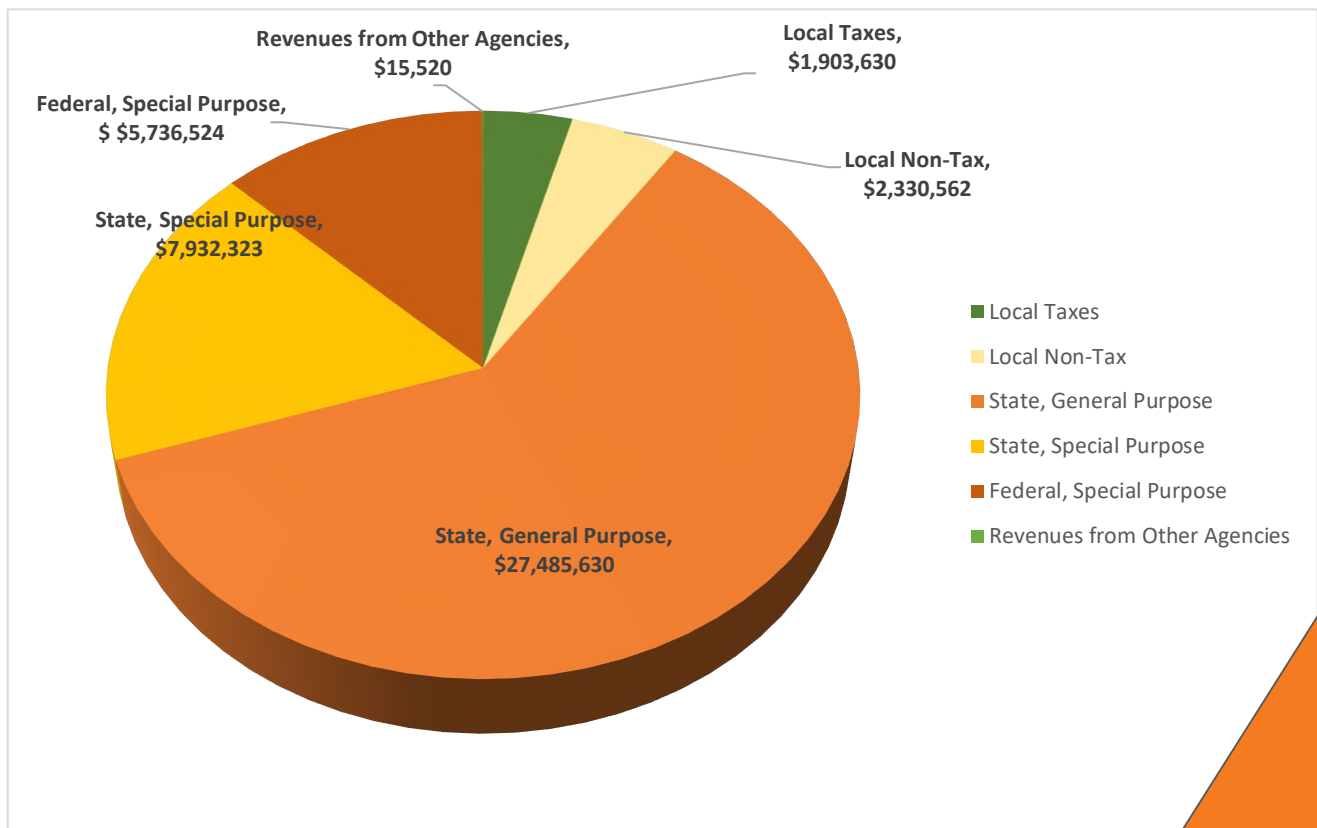
		Actual 2020-21	Budget 2021-22	Budget 2022-23
BEG.				
GL 810	Restricted for Other Items	482,934	525,075	494,761
GL 821	Restricted for Carryover	459,954	623,034	636,839
GL 830	Restricted for Debt Service	-	-	106,576
GL 840	Nonspendable FB - Inventory/Prepaid	28,647	127,993	166,944
GL 870	Committed for Other Purposes	-	-	
GL 884	Assigned to Capital Projects	-	-	
GL 888	Assigned to Other Purposes	507,501	501,565	508,045
GL 890	Unassigned Fund Balance	5,107,874	3,700,228	3,287,763
GL 891	Committed Minimum Fund Balance	2,462,114	3,302,698	3,299,072
Beginning Fund Balance		9,049,024	8,780,593	8,500,000
ADD: Revenues				
1000	Local Taxes	1,681,125	1,752,640	1,903,630
2000	Local Non-Tax	347,598	2,407,409	2,330,562
3000	State, General Purpose	25,313,338	25,411,151	27,485,630
4000	State, Special Purpose	7,490,954	7,515,433	7,932,323
5000	Federal, General Purpose	208	-	
6000	Federal, Special Purpose	5,664,498	8,548,237	5,736,524
8000	Revenues from Other Agencies	-	15,520	15,520
9000	Other Financing	7,865	-	
Total Revenues		40,505,586	45,650,390.00	45,404,189
TOTAL: Funds Available		49,554,610	54,430,983.00	53,904,189
LESS: Expenditures				
00	Regular Instruction	19,193,620	21,218,385	22,705,527
10	Federal Special Purpose Funding	2,660,486	5,141,657	2,398,516
20	Special Education Instruction	3,850,150	4,315,691	4,257,349
30	Vocational Instruction	1,951,117	2,190,630	2,412,731
50 & 60	Compensatory Education	2,738,410	3,133,858	3,263,736
70	Other Instructional Programs	102,774	2,205,087	2,102,010
80	Community Services	672,282	663,996	751,667
90	Support Services	7,356,587	8,312,107	9,241,196
Total Expenditures		38,525,426	47,181,411	47,132,732
OTHER FIN. USES TRANS. OUT (GL536)		(809,344)	(105,489)	(106,576)
Ending Fund Balance		10,219,840	7,144,083	6,664,881

GENERAL FUND REVENUES

	Actual 2020-21	Budget 2021-22	Budget 2022-23
1100 Local Property Tax	1,680,288	1,751,890	1,902,830
1300 Sale of Tax Title Property	-	-	-
1400 Local in Lieu of Taxes	837	750	800
Total Tax	1,681,125	1,752,640	1,903,630
2100 Tuition and Fees	19,887	16,346	16,046
2131 Secondary Voc Education Tuition	735	3,650	3,650
2171 Traffic Safety Education Fees	8,730	23,000	-
2200 Sales of Goods, Supp & Services, Unassigned	285	1,400	4,325
2231 Sec. Voc. Ed., Sale of Goods, Supp & Svcs	2,346	550	550
2289 Community Services	-	547	547
2298 Food Services	712	275	200
2300 Investment Earnings	36,554	28,100	47,150
2400 Interfund Loan Interest Earnings	-	-	-
2500 Gifts and Donations	152,263	73,821	2,854
2600 Fines and Damages	3,359	1,320	1,550
2700 Rentals and Leases	740	500	1,000
2800 Insurance Recoveries	-	-	-
2900 Local Support Non-Tax	2,958	2,002,900	2,002,900
2910 E-Rate	119,028	255,000	160,000
2998 Local School Food Services - non NSLP	-	-	89,790
Total Local Non-Tax	347,597	2,407,409	2,330,562
3100 State Apportionment	22,013,333	22,197,639	23,977,767
3121 State Special Ed Apportionment	589,056	576,616	584,971
3300 Local Effort Assistance	2,710,949	2,636,896	2,922,892
Total State, General Purpose	25,313,338	25,411,151	27,485,630
4100 Special Purpose, Unassigned	-	-	28,212
4121 Special Education	3,240,067	3,229,420	3,275,386
4122 SPED Infants and Toddlers - State	-	-	-
4155 Learning Assistance Program	1,468,816	1,438,152	1,537,399
4158 Special Pilot Programs	150,706	137,012	119,065
4165 Transitional Bilingual	540,783	538,999	612,994
4174 Highly Capable	74,111	74,829	78,802
4198 School Food Service	18,868	-	21,144
4199 Transportation	1,341,291	1,479,246	1,579,768
4300 Other State Agencies	-	-	-
4388 Childcare - Other State Agencies (ECEAP)	656,264	617,775	679,553
4399 Transportation - Operations - Other State Agen	49	-	-
Total State, Special Purpose	7,490,955	7,515,433	7,932,323
5200 General Purpose, Direct Federal Grants	208	-	-
Total Federal, General Purpose	208	-	-
6112 Federal Special Purpose - ESSER II	1,296,610	1,806,586	360,666
6113 Federal Special Purpose - ESSER III	1,720,310	4,075,000	1,456,754
6114 Federal Special Purpose - ESSER III Learning Los	35,742	-	735,758
6119 Federal Special Purpose - Cares Act	-	-	43,984
6124 Federal Special Ed. Grants	480,271	539,207	565,968
6138 Federal Vocational Education	22,700	22,700	20,001
6151 ESEA Disadvantaged, Fed Title I	566,470	626,245	633,633
6152 Other Title, ESEA Federal	68,948	222,008	246,430
6153 ESEA Migrant - Federal	113,574	142,523	155,993
6164 Title III LEP and Immigrant	43,698	110,519	86,751
6176 Targeted Assistance - ESSER I	104,656	-	-
6188 Childcare	5,827	4,500	5,827
6189 Other Community Services	-	920,949	-
6198 School Food Service	1,130,367	-	1,204,700
6200 Direct Special Purpose Grants	-	-	-
6319 Federal Special Purpose - Cares Act	-	-	126,200
6998 USDA Commodities	75,327	78,000	93,859
Total Federal, Special Purpose	5,664,500	8,548,237	5,736,524
8100 Governmental Entities	-	11,020	11,020
8189 Community Services	-	4,500	4,500
8198 School Food Services - Private Schools	-	-	-
8500 Nonfederal, ESD	-	-	-
Total Other Agencies	-	15,520	15,520
9300 Sale of Equipment	7,865	-	-
Total Other Agencies	7,865	-	-
GRAND TOTAL - REVENUES	40,505,588	45,650,390	45,404,189

GENERAL FUND REVENUE – *Cont'd*

- \$ 35,417,953** State Resources represent 78.01% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.
- \$ 1,903,630** Local Tax (Voter Approved Levy Funds) represents 4.19% of all revenues. Voters approved levy collections in the amounts of \$1.855m for 2022 and \$2,004m for 2023. Since the district's fiscal year runs from September 1st to August 31st, portions of two calendar year collections are used for budgeting purposes.
- \$ 5,736,524** Federal revenues represent 12.63% of district revenues which includes funding for specific grant programs and the new ESSER funding.
- \$ 2,346,082** Local non-tax and other revenues account for the remainder of the budgeted revenues (5.17%). 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 (e.g. 21st Century Program, new ESSER Sped Funding).
- \$ 45,404,189 TOTAL REVENUES**



GENERAL FUND EXPENDITURES

DISTRIBUTION BY PROGRAM	Actual		Budget		Budget	
	2020-21	%	2021-22	%	2022-23	%
01 Basic Ed	19,079,824	49.53%	21,183,385	44.90%	22,670,527	48.10%
03 Basic Ed - Open Doors	113,796	0.30%	35,000	0.07%	35,000	0.07%
97 District-wide Support	4,843,243	12.57%	5,744,521	12.18%	6,125,604	13.00%
Total CORE BEA	24,036,863	62.39%	26,962,906	57.15%	28,831,131	61.17%
12 ESSER II	1,127,487	2.93%	1,577,116	3.34%	313,294	0.66%
13 ESSER III	1,501,798	3.90%	3,564,541	7.55%	1,291,421	2.74%
14 ESSER III Learning Loss	31,202	0.08%	-	0.00%	623,617	1.32%
19 Cares Act	-	0.00%	-	0.00%	170,184	0.36%
21 Special Education	3,387,015	8.79%	3,754,598	7.96%	3,718,605	7.89%
22 Special Education - Infants/Toddlers	-	0.00%	-	0.00%	-	0.00%
24 Special Education - Federal	463,135	1.20%	561,093	1.19%	538,744	1.14%
31 Vocational Education	1,568,396	4.07%	1,788,810	3.79%	1,997,280	4.24%
34 Middle School Vocational Education	360,828	0.94%	379,942	0.81%	396,439	0.84%
38 Federal Vocational Educatoin	21,892	0.06%	21,878	0.05%	19,012	0.04%
51 Title I, Disadvantaged	546,258	1.42%	601,547	1.27%	602,409	1.28%
52 School Improvement	66,488	0.17%	212,299	0.45%	230,569	0.49%
53 ESEA Migrant - Federal	109,521	0.28%	136,477	0.29%	148,308	0.31%
55 Learning Assistance Program	1,386,060	3.60%	1,486,378	3.15%	1,560,780	3.31%
58 Special & Pilot Programs	119,798	0.31%	122,323	0.26%	102,617	0.22%
64 Title III, Limited English Proficiency	42,139	0.11%	105,710	0.22%	82,804	0.18%
65 Transitional Bilingual	468,144	1.22%	469,124	0.99%	536,249	1.14%
71 Traffic Safety	11,437	0.03%	37,572	0.08%	-	0.00%
74 High Capable	64,083	0.17%	65,092	0.14%	68,780	0.15%
79 Other Instructional Programs	27,254	0.07%	2,102,423	4.46%	2,033,230	4.31%
88 Childcare - Other State Agency	672,282	1.75%	659,296	1.40%	746,620	1.58%
89 Other Community Services	-	0.00%	4,700	0.01%	5,047	0.01%
98 Food Services	1,033,661	2.68%	999,785	2.12%	1,412,902	3.00%
99 Transportation	1,479,685	3.84%	1,567,801	3.32%	1,702,690	3.61%
Total CATEGORICAL	14,488,563	37.61%	20,218,505	42.85%	18,301,601	38.83%
GRAND TOTAL - REVENUES	38,525,426	100.00%	47,181,411	100.00%	47,132,732	100.00%

GENERAL FUND EXP BY ACTIVITY

Actual				Budget		Budget	
ACTIVITY		2020-21	%	2021-22	%	2022-23	%
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	284,881	0.74%	331,799	0.70%	404,322	0.86%
24	Guidance - Counseling	900,177	2.34%	965,070	2.05%	1,017,420	2.16%
25	Pupli Management & Safety	504,575	1.31%	483,778	1.03%	545,926	1.16%
26	Health Service	1,043,170	2.71%	1,149,455	2.44%	1,389,075	2.95%
27	Teaching	20,662,395	53.63%	22,450,538	47.58%	23,362,737	49.57%
28	Extracurricular	667,804	1.73%	1,233,860	2.62%	1,062,893	2.26%
31	Instructional Professional Deve.	190,272	0.49%	685,273	1.45%	573,014	1.22%
32	Instructional Technology	574,745	1.49%	1,569,089	3.33%	1,286,520	2.73%
33	Curriculum	425,919	1.11%	895,808	1.90%	879,588	1.87%
34	Professional Learning - State	245,876	0.64%	250,474	0.53%	261,653	0.56%
Total Teaching & Support		25,499,814	66.19%	30,015,144	63.62%	30,783,148	65.31%
<u>Other Support</u>							
42	Food	418,339	1.09%	448,000	0.95%	93,859	0.20%
44	Nutrition Services - Operations	515,169	1.34%	499,944	1.06%	695,198	1.47%
49	Nutrition Services - Transfers	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	1,066,497	2.77%	1,266,228	2.68%	1,416,173	3.00%
53	Maintenance of School Buses	271,368	0.70%	269,195	0.57%	279,515	0.59%
56	Insurance	39,483	0.10%	39,500	0.08%	45,000	0.10%
58	Remote Learning Operations	1,930	0.01%	-	0.00%	-	0.00%
59	Transportation - Transfers	(81,118)	-0.21%	(195,000)	-0.41%	(249,784)	-0.53%
62	Grounds Care - Maintenance	179,387	0.47%	145,806	0.31%	225,918	0.48%
63	Operation of Buildings	1,245,035	3.23%	5,287,205	11.21%	1,480,730	3.14%
64	Maintenance of Bldgs/Equipment	3,016,607	7.83%	491,971	1.04%	1,783,994	3.79%
65	Utilities	424,069	1.10%	490,500	1.04%	492,500	1.04%
67	Building Security	9,310	0.02%	16,486	0.03%	58,627	0.12%
68	Insurance	290,198	0.75%	295,000	0.63%	295,000	0.63%
72	Information Systems	775,996	2.01%	1,216,206	2.58%	1,465,702	3.11%
75	Motor Pool	114,200	0.30%	(17,022)	-0.04%	22,855	0.05%
91	Public Activities	-	0.00%	-	0.00%	-	0.00%
Total Other Support		8,286,470	21.51%	10,254,019	21.73%	8,105,287	17.20%
<u>School Building Administration</u>							
23 Principal's Office		2,157,308	5.60%	2,206,774	4.68%	2,472,770	5.25%
<u>Central Administration</u>							
11	Board of Directors	55,193	0.14%	50,950	0.11%	50,950	0.11%
12	Superintendent's Office	271,487	0.70%	299,877	0.64%	326,930	0.69%
13	Business Office	697,990	1.81%	868,907	1.84%	890,607	1.89%
14	Human Resources	104,366	0.27%	109,328	0.23%	173,461	0.37%
21	Supervision - Instruction	974,279	2.53%	2,975,298	6.31%	3,289,374	6.98%
41	Supervision - Food Svcs	100,154	0.26%	51,841	0.11%	641,507	1.36%
51	Supervision - Transport. & Maint.	181,522	0.47%	187,628	0.40%	211,536	0.45%
61	Supervision - Building	196,843	0.51%	161,645	0.34%	187,162	0.40%
Total Central Administration		2,581,834	6.70%	4,705,474	9.97%	5,771,527	12.25%
GRAND TOTAL - EXP. BY ACTIVITY							
		38,525,426	100%	47,181,411	100%	47,132,732	100%

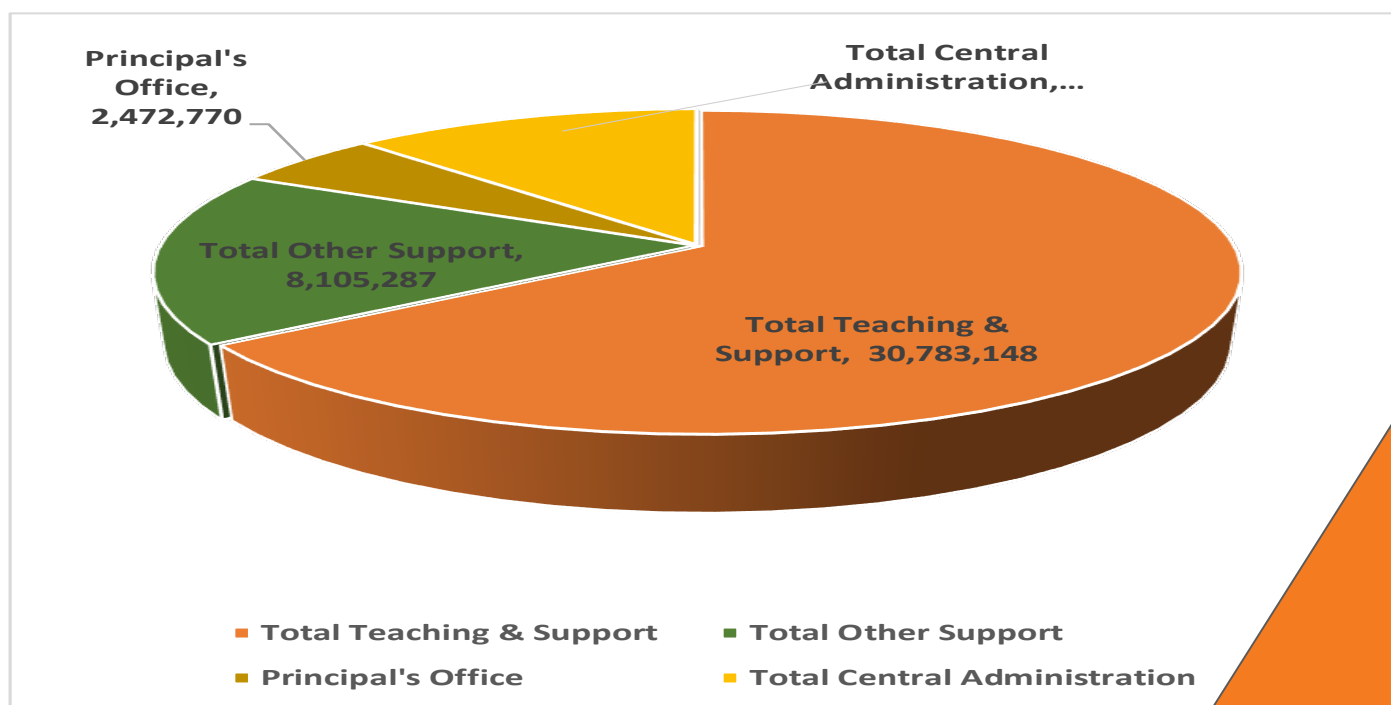
WHERE DOES THE MONEY GO?

Teaching and Teaching Support - 65.31% 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 17.20% 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.

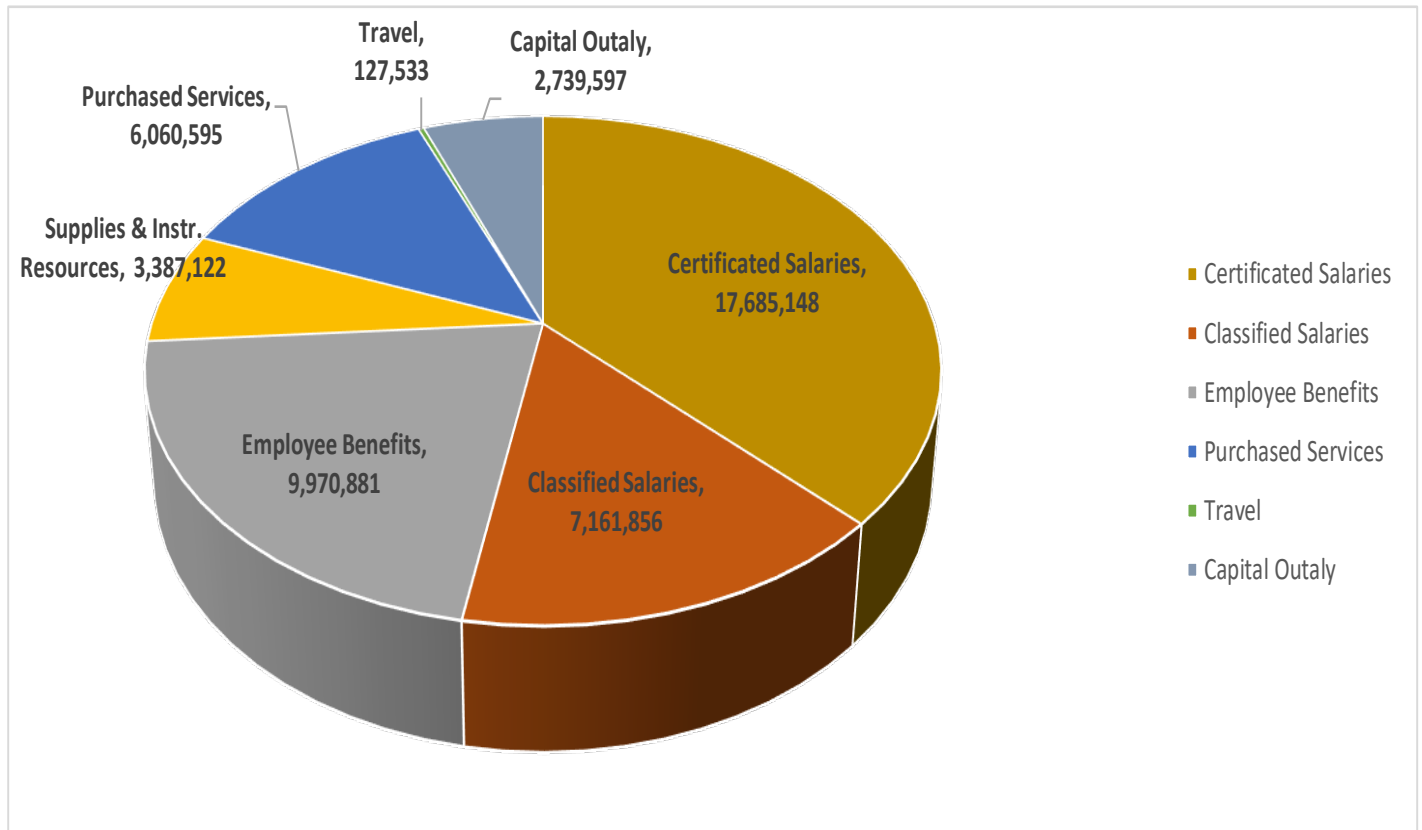
School Building Administration – This is 5.25% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

Central Administration – This 12.25% 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.



GENERAL FUND BY OBJECT

OBJECT	Actual		Budget		Budget	
	2020-21	%	2021-22	%	2022-23	%
2 Certificated Salaries	15,348,084	39.84%	16,960,292	35.95%	17,685,148	37.52%
3 Classified Salaries	5,927,387	15.39%	6,339,111	13.44%	7,161,856	15.20%
4 Employee Benefits	8,923,243	23.16%	9,181,361	19.46%	9,970,881	21.15%
Total Salaries & Benefits	30,198,714	78.39%	32,480,764	68.84%	34,817,885	73.87%
5 Supplies & Instr. Resources	2,210,287	5.74%	3,624,718	7.68%	3,387,122	7.19%
7 Purchased Services	2,570,859	6.67%	5,724,394	12.13%	6,060,595	12.86%
8 Travel	3,307	0.01%	113,554	0.24%	127,533	0.27%
9 Capital Outlay	3,542,259	9.19%	5,237,981	11.10%	2,739,597	5.81%
0 Debit Transfers	82,581		226,000		280,784	0.60%
1 Credit Transfers	(82,581)		(226,000)		(280,784)	-0.60%
Total Operating Costs	8,326,712	21.61%	14,700,647	31.16%	12,314,847	26.13%
GRAND TOTAL - EXP. BY OBJECT	38,525,426	100%	47,181,411	100%	47,132,732	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: \$3,802,191. (includes CTE);
- Amount District proposes to spend for MSOC: \$6,414,331. (includes CTE);
- Difference between these amounts: (\$2,612,140.);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

CAPITAL PROJECTS FUND SUMMARY

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	24,994,149	7,873,834	9,508,284
ADD: Revenues			
1000 Local Taxes	-	-	-
2000 Local Non-Tax	66,814	2,550,600	50,600
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	3,738,044	35,130,554	44,148,739
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	2,517,029	-	-
7000 Revenus from Other Districts	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	700,000	-	-
Total Revenues	7,021,887	37,681,154	44,199,339
TOTAL: Funds Available	32,016,036	45,554,988	53,707,623
LESS: Expenditures			
10 Sites	-	-	-
20 Buildings	24,340,284	45,554,988	52,862,017
30 Equipment	-	-	-
40 Energy	-	-	-
50 Sales & Lease Expenditures	-	-	-
60 Bond Issuance Expenditures	-	-	-
Total Expenditures	24,340,284	45,554,988	52,862,017
OTHER FIN. USES TRANS. OUT (GL536)	-		
Ending Fund Balance	7,675,752	-	845,606

DEBT SERVICE FUND SUMMARY

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	378,352	845,860	845,860
ADD: Revenues			
1000 Local Taxes	2,317,239	2,258,450	2,300,050
2000 Local Non-Tax	3,199	28,000	5,000
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	-	-
5000 Federal, General Purpose	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	109,344	105,489	106,576
Total Revenues	2,429,782	2,391,939	2,411,626
Operating Transfer from General Fund	-	-	-
TOTAL: Funds Available	2,808,134	3,237,799	3,257,486
LESS: Expenditures			
11 Matured Bonds	615,468	1,212,367	1,352,573
21 Interest on Bonds	1,087,884	1,451,134	1,000,978
61 Bond Transfer Fees	654	10,000	10,000
Total Expenditures	1,704,006	2,673,501	2,363,551
OTHER FIN. USES TRANS. OUT (GL536)			
Ending Fund Balance	1,104,128	564,298	893,935

ASB FUND SUMMARY

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	327,174	264,329	398,589
ADD: Revenues			
1000 General Student Body	26,277	191,850	183,400
2000 Athletics	44,630	145,719	219,175
3000 Classes	-	8,000	13,350
4000 Clubs	42,599	162,675	252,860
6000 Private Monies	9,832	9,000	16,600
Total Revenues	123,338	517,244	685,385
TOTAL: Funds Available	450,512	781,573	1,083,974
LESS: Expenditures			
1000 General Student Body	31,896	208,825	188,952
2000 Athletics	23,652	102,810	194,685
3000 Classes	2,325	10,509	11,000
4000 Clubs	38,867	164,540	252,769
6000 Private Monies	5,387	11,686	19,802
Total Expenditures	102,127	498,370	667,208
Ending Fund Balance	348,385	283,203	416,766

TRANSPORTATION VEHICLE FUND SUMMARY

	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	223,115	257,504	312,676
ADD: Revenues			
1000 Local Taxes	-	-	-
2000 Local Nontax	575	600	1,000
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	176,072	161,294	187,400
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
8000 Other Agencies & Associates	-	-	-
9000 Other Financing Sources	-	-	-
Total Revenues	176,647	161,894	188,400
TOTAL: Funds Available	399,762	419,398	501,076
LESS: Expenditures			
Act. 30 Equipment Purchase	140,395	419,398	501,076
Total Expenditures	140,395	419,398	501,076
Ending Fund Balance	259,367	-	-

EPHRATA SCHOOL DISTRICT

GENERAL FUND - ENROLLMENT PROJECTIONS - F195F

ENROLLMENT AND STAFF COUNTS

		(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
A. FTE ENROLLMENT COUNTS					
1	Kindergarten	178	183	188	190
2	Grade 1	167	180	187	188
3	Grade 2	188	170	185	188
4	Grade 3	192	187	175	185
5	Grade 4	169	193	187	180
6	Grade 5	177	173	200	189
7	Grade 6	204	183	180	198
8	Grade 7	183	216	185	178
9	Grade 8	227	186	216	190
10	Grade 9	202	232	186	220
11	Grade 10	225	207	234	195
12	Grade 11 (excluding Running Start)	227	203	180	232
13	Grade 12 (excluding Running Start)	155	204	203	185
14	SUBTOTAL	2494	2517	2506	2518
15	Running Start	46	30	46	46
16	Dropout Reengagement Enrollment	11	11	11	11
17	ALE Enrollment	6	6	6	6
18	TOTAL K-12	2557	2564	2569	2581
B. STAFF COUNTS					
1	General Fund FTE Certificated Employees	179.656	179.656	179.656	179.656
2	General Fund FTE Classified Employees	120.102	120.102	120.102	120.102

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

		(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES					
1000	Local Taxes	1,903,630	1,967,818	2,084,901	2,185,569
2000	Local Support Nontax	2,330,562	2,377,173	2,424,716	2,473,210
3000	State, General Purpose	27,485,630	28,515,343	29,085,650	29,667,363
4000	State, Special Purpose	7,932,323	8,090,969	8,252,788	8,417,844
5000	Federal, General Purpose	0	0	0	0
6000	Federal, Special Purpose	5,736,524	5,851,254	5,968,279	6,087,645
7000	Revenues from Other School Districts	0	0	0	0
8000	Revenues from Other Entities	15,520	15,830	16,147	16,470
9000	Other Financing Sources	0	0	0	0
A.	TOTAL REVENUES AND OTHER FINANCING SOURCES	45,404,189	46,818,387	47,832,481	48,848,101
EXPENDITURES					
00	Regular Instruction	22,705,527	22,008,038	22,448,199	22,897,163
10	Federal Stimulus	2,398,516	2,446,486	2,495,416	2,545,324
20	Special Education Instruction	4,257,349	4,299,922	4,428,920	4,561,788
30	Vocational Instruction	2,412,731	2,436,858	2,485,595	2,535,307
40	Skills Center Instruction	0	0	0	0
50 and 60	Compensatory Education	3,263,736	3,296,373	3,329,337	3,395,924
70	Other Instructional Programs	2,102,010	2,123,030	2,144,260	2,187,145
80	Community Services	751,667	759,184	766,776	782,112
90	Support Services	9,241,196	9,333,608	9,426,944	9,521,213
B.	TOTAL EXPENDITURES	47,132,732	46,703,499	47,525,447	48,425,976
C.	OTHER FINANCING USES (G.L. 536) 1/	106,576	106,964	107,401	107,901
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)	(1,835,119)	7,924	199,633	314,224
BEGINNING FUND BALANCE					
G.L.810	Restricted for Other Items	494,761	494,761	0	0
G.L.821	Restricted for Carryover of Revenues	636,839	636,839	636,839	636,839
G.L.830	Restricted for Debt Service	106,576	106,576	106,964	107,401
G.L.840	Nonspendable Fund Bal: Inventory/Prepaid	166,944	166,944	166,944	166,944
G.L.884	Assigned to Other Capital Projects	0	0	0	0
G.L.888	Assigned to Other Purposes	508,045	508,045	508,045	508,045
G.L.890	Unassigned Fund Balance	3,287,763	1,452,644	1,984,768	2,126,428
G.L.891	Unassigned to Minimum Fund Bal Policy	3,299,072	3,299,072	3,269,245	3,326,781
F.	TOTAL BEGINNING FUND BALANCE	8,500,000	6,664,881	6,672,805	6,872,438
G.	G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+ or -)	0	0	0	0
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	494,761	0	0	0
G.L.821	Restricted for Carryover of Revenues	636,839	636,839	636,839	636,839
G.L.830	Restricted for Debt Service	106,576	106,964	107,401	107,901
G.L.840	Nonspendable Fund Bal: Inventory/Prepaid	166,944	166,944	166,944	166,944
G.L.884	Assigned to Other Capital Projects	0	0	0	0
G.L.888	Assigned to Other Purposes	508,045	508,045	508,045	508,045
G.L.890	Unassigned Fund Balance	1,452,644	1,984,768	2,126,428	2,377,115
G.L.891	Unassigned to Minimum Fund Bal Policy	3,299,072	3,269,245	3,326,781	3,389,818
		6,664,881	6,672,805	6,872,438	7,186,662
H.	TOTAL ENDING FUND BALANCE (E+F, + or - G) /3	6,664,881	6,672,805	6,872,438	7,186,662
3/ Line H must be equal to or greater than all restricted fund		6,664,881	6,672,805	6,872,438	7,186,662

		(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
A.	TOTAL BEGINNING FUND BALANCE	8,500,000	6,664,881	6,672,805	6,872,438
B.	TOTAL REVENUES	45,404,189	46,818,387	47,832,481	48,848,101
C.	LESS TOTAL EXPENDITURES	(47,132,732)	(46,703,499)	(47,525,447)	(48,425,976)
D.	LESS TRANSFERS (ENERGY GRANT)	(106,576)	(106,964)	(107,401)	(107,901)
F.	TOTAL PROJECTED ENDING FUND	6,664,881	6,672,805	6,872,438	7,186,662
E.	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (B-C-D=E)	(1,835,119)	7,924	199,633	314,224

**EPHRATA SCHOOL DISTRICT
F195F
CAPITAL PROJECTS FUND**

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0			
2000 Local Support Nontax	50,600	20,000	5,000	5,000
3000 State, General Purpose	0			
4000 State, Special Purpose	44,148,739	12,766,896		
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	0			
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	44,199,339	12,786,896	5,000	5,000
EXPENDITURES				
10 Sites				
20 Buildings	52,862,017	12,786,896	5,000	5,000
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	52,862,017	12,786,896	5,000	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
EXCESS of REVENUES/OTHER FINANCING SOURCES OVER / (UNDER EXPENDITURES & OTHER FINANCING USES				
E.	(8,662,678)	0	0	0

	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.861 Restricted from Bond Proceeds	8,043,284	251,266	251,266	251,266
G.L.870 Committed to Other Items	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,465,000	594,340	594,340	594,340
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	9,508,284	845,606	845,606	845,606
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.861 Restricted from Bond Proceeds	251,266	251,266	251,266	251,266
G.L.870 Committed to Other Items	0	0	0	0
G.L.889 Assigned to Fund Purposes	594,340	594,340	594,340	594,340
G.L.890 Unassigned Fund Balance	0	0	0	0
	845,606	845,606	845,606	845,606
G. TOTAL ENDING FUND BALANCE (E+F)	845,606	845,606	845,606	845,606

**EPHRATA SCHOOL DISTRICT
F195F
DEBT SERVICE FUND**

SUMMARY OF DEBT SERVICE FUND BUDGET - F195F

	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,300,050	2,276,690	2,313,170	2,336,280
2000 Local Support Nontax	5,000	2,500	2,500	2,500
3000 State, General Purpose	0			
5000 Federal, General Purpose	0			
9000 Other Financing Sources	106,576	106,964	107,401	107,901
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,411,626	2,386,154	2,423,071	2,446,681
EXPENDITURES				
Matured Bond Expenditures	1,352,573	1,512,339	1,612,393	1,712,763
Interest on Bonds	1,000,978	929,475	851,483	768,488
Interfund Loan Interest	0			
Bond Transfer Fees	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	2,363,551	2,451,814	2,473,876	2,491,251
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)	48,075	(65,660)	(50,805)	(44,570)
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	845,860	893,935	828,275	777,470
G.L.889 Assigned to Fund Purposes	0		0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	845,860	893,935	828,275	777,470
G. 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.830 Restricted for Debt Service	893,935	828,275	777,470	732,900
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
	893,935	828,275	777,470	732,900
H. TOTAL ENDING FUND BALANCE (E+F, + or - G)	893,935	828,275	777,470	732,900

**EPHRATA SCHOOL DISTRICT
F195F
ASSOCIATED STUDENT BODY FUND**

SUMMARY OF ASSOCIATED STUDENT BODY FUND - F195F

	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES				
100 General Student Body	183,400	183,400	183,400	183,400
200 Athletics	219,175	219,175	219,175	219,175
300 Classes	13,350	13,350	13,350	13,350
400 Clubs	252,860	252,860	252,860	252,860
600 Private Moneys	16,600	16,600	16,600	16,600
A. TOTAL REVENUES	685,385	685,385	685,385	685,385
EXPENDITURES				
100 General Student Body	188,952	188,952	188,952	188,952
200 Athletics	194,685	194,685	194,685	194,685
300 Classes	11,000	11,000	11,000	11,000
400 Clubs	252,769	252,769	252,769	252,769
600 Private Moneys	19,802	19,802	19,802	19,802
B. TOTAL EXPENDITURES	667,208	667,208	667,208	667,208
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	18,177	18,177	18,177	18,177
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	398,589	416,766	434,943	453,120
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	398,589	416,766	434,943	453,120
E. 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 Fund Purposes	416,766	434,943	453,120	471,297
G.L.889 Assigned to Fund Purposes	0			
G.L.890 Unassigned Fund Balance	0			
	416,766	434,943	453,120	471,297
F. TOTAL ENDING FUND BALANCE (C+D)	416,766	434,943	453,120	471,297

**EPHRATA SCHOOL DISTRICT
F195F
TRANSPORTATION VEHICLE FUND**

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET - F195F

	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax				
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	1,000	1,000	1,000	1,000
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose—Unassigned				
4300 Other State Agencies—Unassigned				
4499 Transportation Reimbursement—Depreciation	187,400	187,400	187,400	187,400
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)	188,400	188,400	188,400	188,400
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	188,400	188,400	188,400	188,400
EXPENDITURES				
33 Transportation Equipment Purchases	501,076	188,400	188,400	188,400
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	501,076	188,400	188,400	188,400
E. OTHER FINANCING USES—TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535)	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E - F)	(312,676)	0	0	0

	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	312,676			
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	312,676	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