

Entiat School District

One Team - One Vision - One Community

2024-2025 Budget

Presented By: Robin Richter Business Manager



School District Funds

GENERAL FUND

Funds to operate schools each year provided by state, federal, and local sources.

CAPITAL PROJECTS FUND

Funds restricted to improvement of facilities and technology provided by voter approved local bonds.

DEBT SERVICES

For the payment of principal and interest related expenditures for bonds outstanding.

ASSOCIATED STUDENT BODY FUND

Funds for student government activities funded by school-based fundraisers.

TRANSPORTATION VEHICLE FUND

Funds used to purchase approved pupil transportation vehicles and major transportation equipment repairs.

Budget Highlights

Adjustments

- Not Filling One Para Position
- Potentially Postponing a Soccer Program
- Stricter Oversight on Spending
- Cutting Classroom Budgets by \$100 Each

Significant Expenses and Revenue Reductions

- K-12 Curriculum Adoption/PD = \$138,632
- Liability Insurance = \$173,600 (40% Increase)
- Food Costs = \$142,000 (includes \$23,000 for milk)
- Loss of Supply Chain Assistance Money (paid for milk in 23/24)
- Loss of ESSER III Money

CTE and ESD 112 SpEd CoOp

Allocated a conservative budget and acknowledge that actual costs may vary.

The budget is built using educated guesses based on the district's three-year history trends and OSPI resources. Entiat School District has chosen to take a conservative approach, using high estimations on expenditures and low estimations on enrollment and revenues. Added budget capacity was also built in to accommodate increases and additional grants potentially received. This ensures fiscal responsibility while allowing for adjustments based on real expenditures.

Final Revenue and Expenditure estimates reflect implementation of recommended contract provisions, priority goals, and community interests.

Budgets can be revised through a Budget Revision process. Board approved revisions must also be approved through ESD 171 and OSPI.

General Fund



Key Factors that Drive Budget

Enrollment

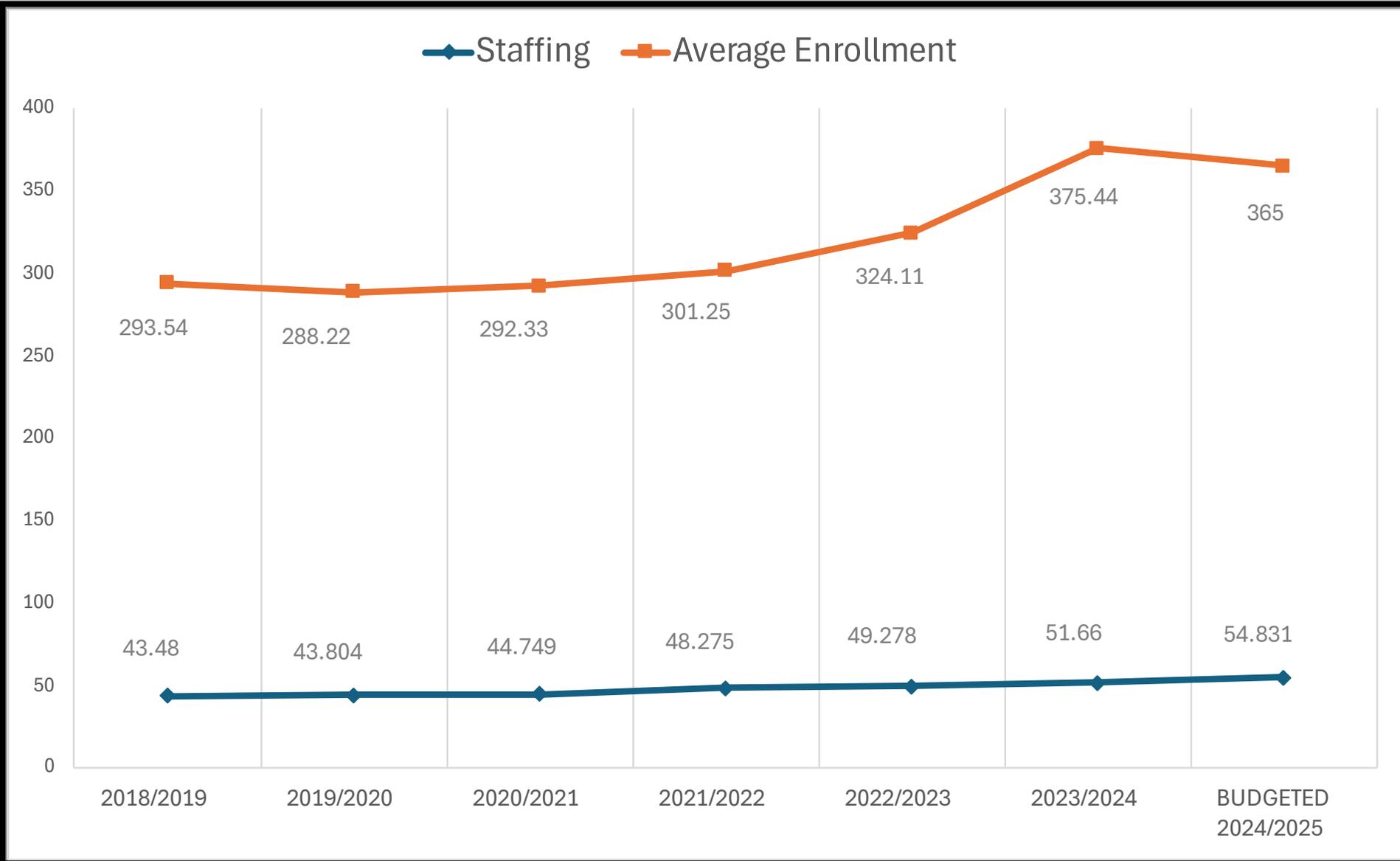
Staffing



Enrollment

Grade Level	2023/2024 Average Annual FTE	2024/2025 Budgeted FTE
Elementary K-5	208.81	188
Middle 6-8	79.45	96
High 9-12	87.17	81
Total District Enrollment	375.43	365

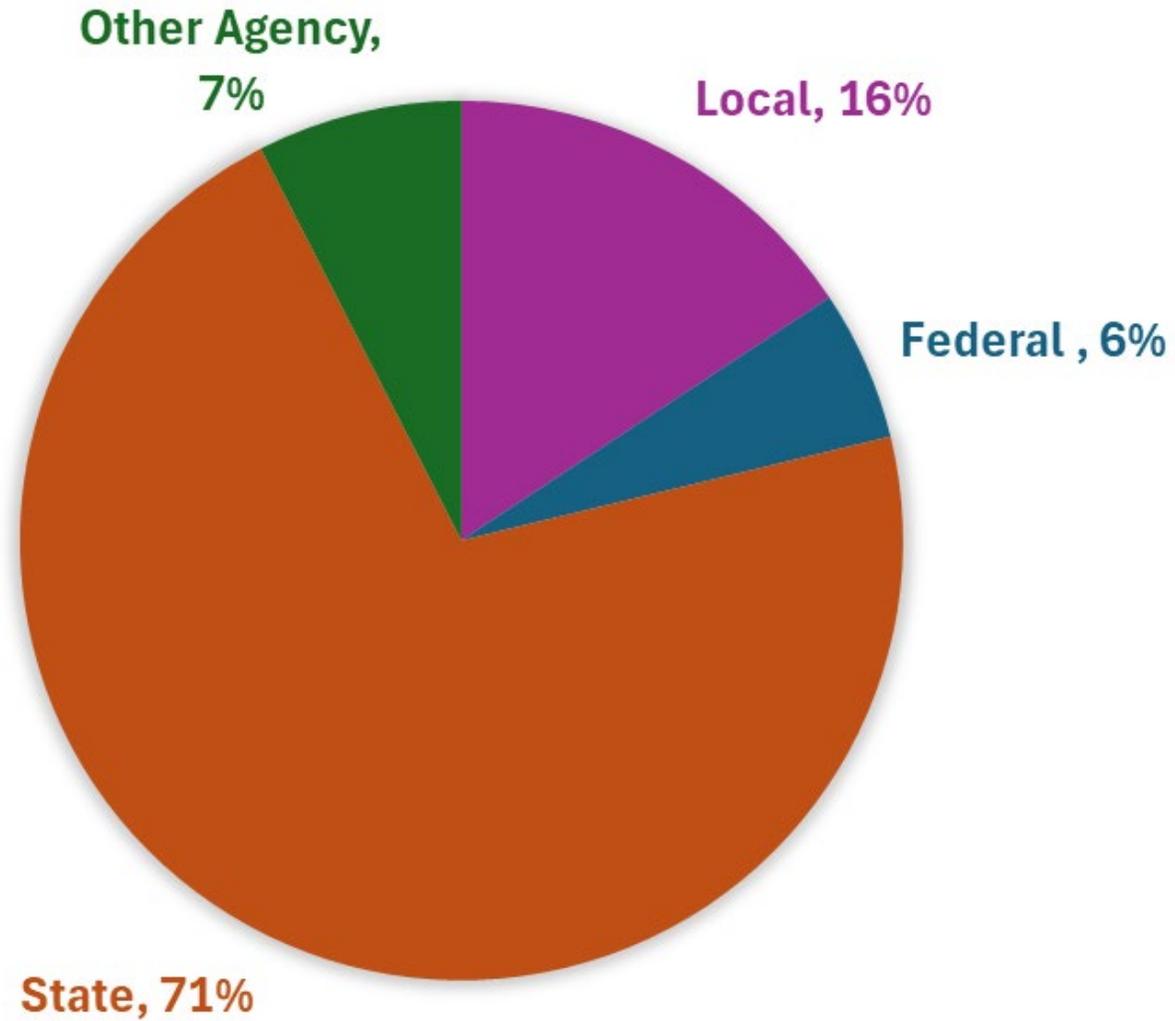
Enrollment and Staffing Trends



Revenue Budget Comparison

Revenue Source	2023/2024 Budget	2024/2025 Budget	Difference
Local Taxes	500,609.00	673,860.00	173,251.00
Local Nontax	421,950.00	639,340.00	217,390.00
State, General Purpose	4,216,214.00	4,730,159.00	513,945.00
State, Special Purpose	1,154,684.00	1,236,314.00	81,630.00
Federal, General Purpose	14,000.00	15,000.00	1,000.00
Federal, Special Purpose	1,100,843.00	446,788.00	(654,055.00)
Revenue from Other Agency	11,731.00	629,070.00	617,339.00
Total	7,420,031.00	8,370,531.00	950,500

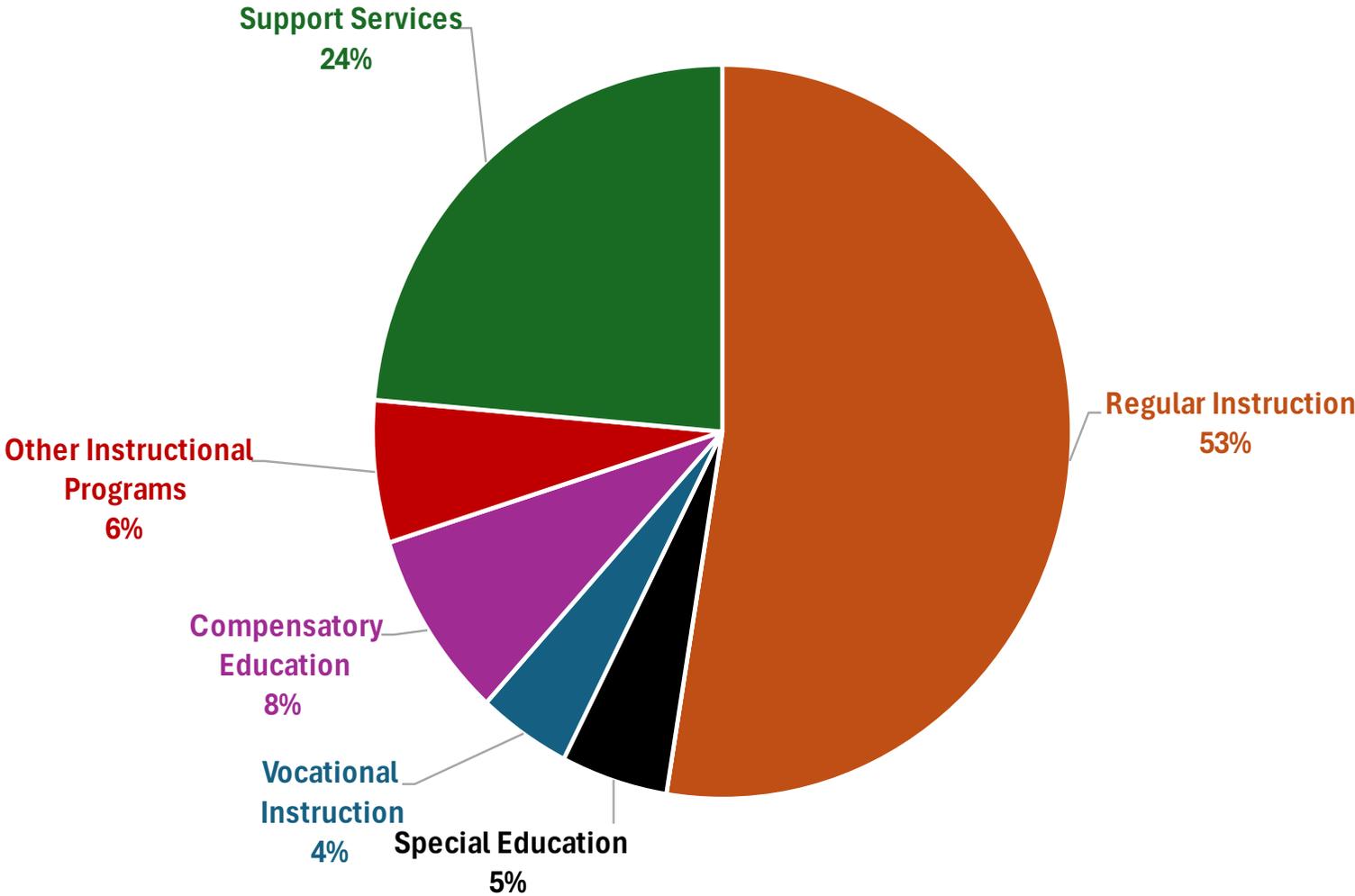
2024/2025 GF Budgeted Revenue



Expenditure Budget Comparison By Program

Expenditure Source	2023/2024 Budget	2024/2025 Budget	Difference
Regular Instruction	3,934,436.00	4,611,119.00	676,683.00
Federal Special Purpose Funding	511,472.00	0.00	(511,472.00)
Special Education	488,008.00	432,965.00	(55,043.00)
Vocational Instruction	4,866.00	377,069.00	372,203.00
Compensatory Education	589,415.00	730,321.00	140,906.00
Other Instructional Programs	358,406.00	549,832.00	191,426.00
Support Services	2,060,553.00	2,071,774.00	11,221.00
Total Expenses	7,947,156.00	8,773,080.00	825,924.00

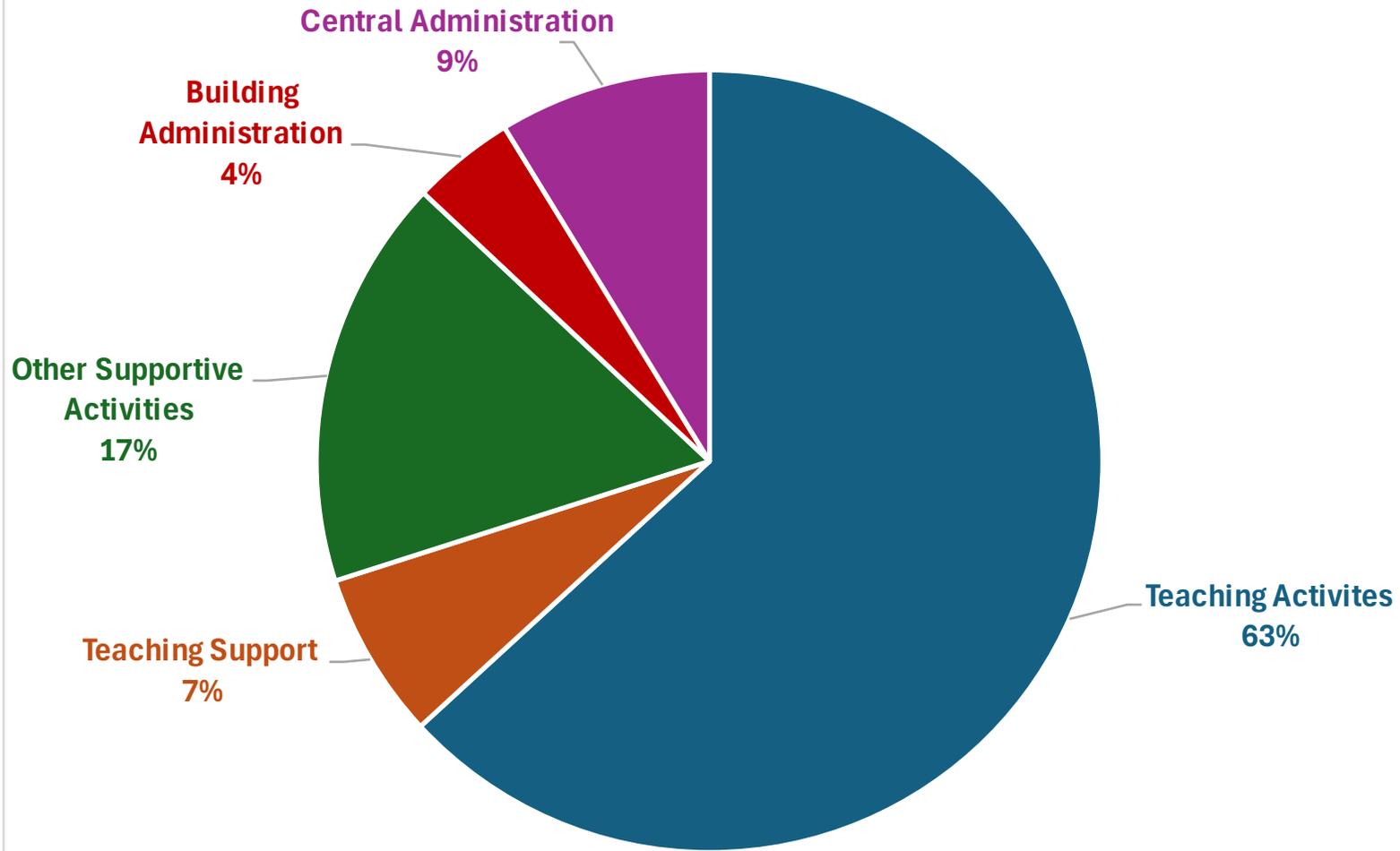
2024/2025 GF Budgeted Expenditures – By Program



Expenditure Budget Comparison By Activity

Expenditure Source	2023/2024 Budget	2024/2025 Budget	Difference
Teaching Activities	4,680,110.00	5,539,668.00	859,558.00
Teaching Support	730,269.00	606,176.00	(124,093.00)
Other Supportive Activities	1,498,731.00	1,489,326.00	(9,405.00)
Building Administration	286,850.00	371,949.00	85,099.00
Central Administration	751,196.00	765,961.00	14,765.00
Total Expenditures	7,947,156.00	8,773,080.00	825,924.00

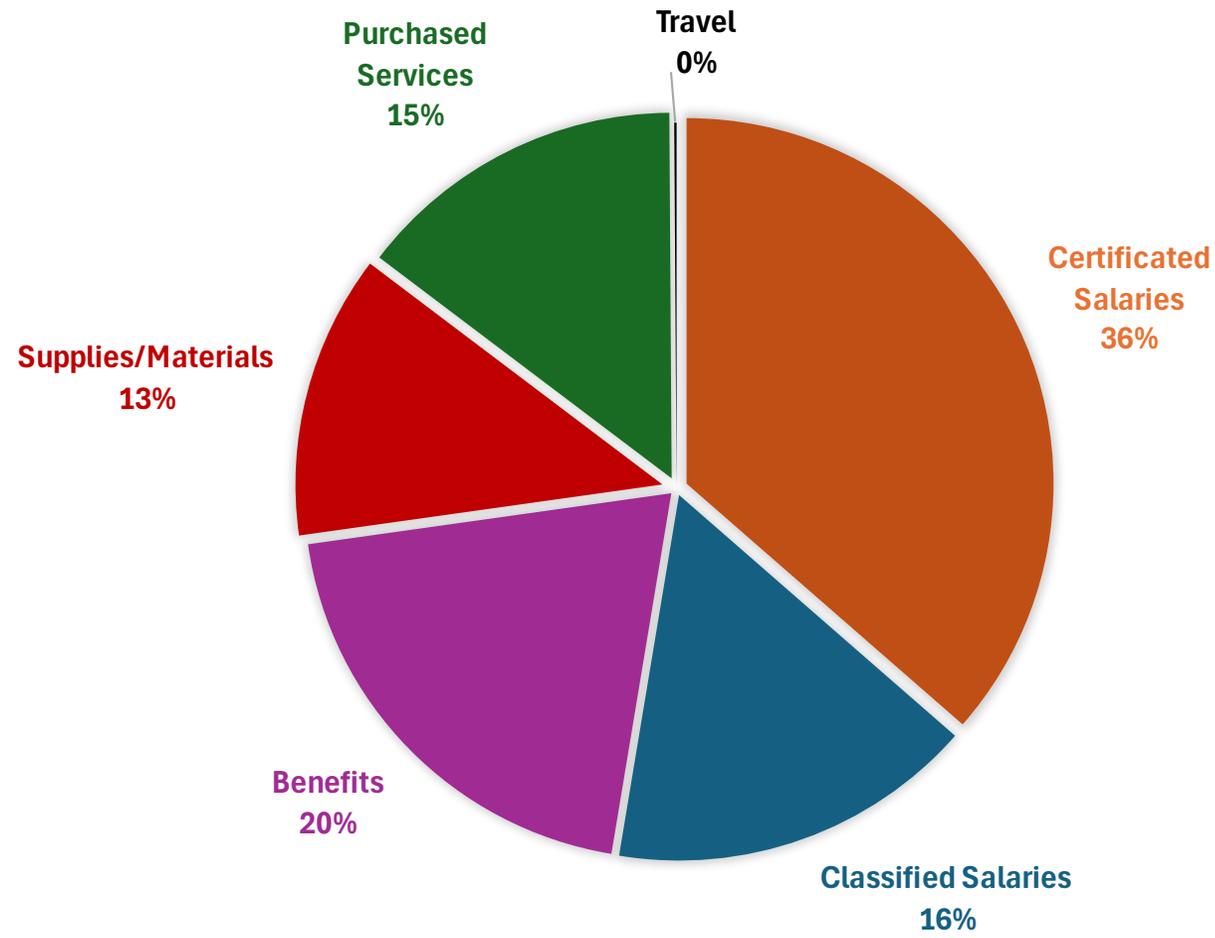
2024/2025 GF Budgeted Expenditures – By Activity



Expenditure Budget Comparison By Object

Expenditure Source	2023/2024 Budget	2024/2025 Budget	Difference
Certificated Salaries	2,984,480.00	3,197,374.00	212,894.00
Classified Salaries	1,312,191.00	1,418,397.00	106,206.00
Benefits	1,616,497.00	1,768,392.00	151,895.00
Supplies/Materials	841,267.00	1,101,615.00	260,348.00
Purchased Services	787,111.00	1,278,402.00	491,291.00
Travel	18,333.00	8,900.00	(9,433.00)
Capital Purchases	387,277.00	0	(387,277.00)
Total Expenditures	7,947,156.00	8,773,080.00	825,924.00

2024/2025 GF Budgeted Expenditures – By Object



MSOC Allocation Disclosure

MSOC = Materials, Supplies, and Operating Costs

Allocation	
Regular Instruction	545,755.12
Grades 9-12 Additional	16,526.43
Small School Enhancement	75,949.93
Total MSOC Allocation	638,231.48

Budgeted MSOC Expenditures	
Basic Education	1,534,667.00
District Support	854,250.00
Total Budgeted MSOC Expenditures	2,388,917.00

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Total MSOC Allocation	(638,231.48)

MSOC District Overhead = 1,750,685.00

2024/2025 Other Funds Budgeted Expenditures Summary

Fund	2023/2024 Budget	2024/2025 Budget
Capital Projects Fund	348,105.00	245,040.00
Debt Services Fund	841,250.00	852,450.00
Associated Student Body Fund	57,050.00	70,700.00
Transportation Vehicle Fund	180,000.00	145,000.00

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THANK YOU!

Any Questions?

