



NESPELEM SCHOOL DISTRICT

BUDGET PRESENTATION

FY2024-2025

NESPELEM SCHOOL DISTRICT

- This Budget Summary provides information on the 2024-2025 Budget for Nesperlem School District. More detailed budget information is available in the formal budget, which is available on the OSPI website. (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 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 or major repair of pupil transportation equipment. The Transportation Vehicle Fund is generally financed by state reimbursement to school districts for depreciation of approved pupil transportation equipment.

NESPELEM SCHOOL DISTRICT

- **GENERAL FUND**

- **Enrollment:**

- The projected enrollment for 2024-25 is 151 FTE
- The 2023-24 actual was 125.6 FTE
- Enrollment projections are based on district-wide analysis by grade level
- The District has chosen to budget for 151 FTE for the 2024-25 School year – adding 10th grade and ALE

- **Revenues:**

- Levy collection in 2024 & 2025 are budgeted at \$38,104.
- Increased state funding for IPD of 3.7% and additional enrollment for 10th grade and ALE
- Includes \$300,000 for budget capacity

- **Expenditures:**

- Increased payroll rates to reflect State IPD of 3.7% for all staff
- Increased expenditures due to new grade offerings
- Includes \$300,000 for budget capacity

- **CAPTIAL PROJECTS FUND**

- Capacity for building improvement projects if needed
- Not anticipating any state or federal grant revenue this year

- **TRANSPORTATION VEHICLE FUND**

- Money collected will be used to purchase buses in a future year or when needed
- Includes capacity for unanticipated major repairs/purchase

NESPELEM SCHOOL DISTRICT

FINANCIAL SUMMARY SUMMARY OF BUDGETS

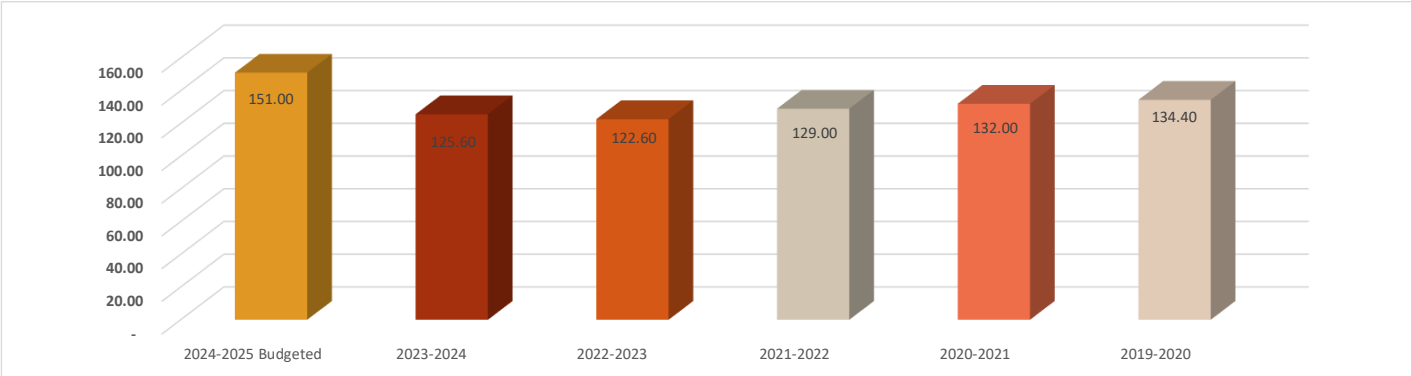
| FUND | YEAR | BEGINNING BALANCE | REVENUES | EXPENDITURES | OPERATING TRANSFERS | ENDING BALANCE |
|------------------|---------|-------------------|--------------|--------------|---------------------|----------------|
| GENERAL | 2024-25 | \$ 5,093,001 | \$ 7,112,523 | \$ 6,396,549 | \$ (100,000) | \$ 5,708,975 |
| | 2023-24 | \$ 3,158,000 | \$ 6,777,492 | \$ 6,265,710 | \$ (300,000) | \$ 3,369,782 |
| CAPITAL PROJECTS | 2024-25 | \$ 287,372 | \$ 134,908 | \$ 422,280 | \$ - | \$ - |
| | 2023-24 | \$ 380,000 | \$ 326,500 | \$ 500,000 | \$ - | \$ 206,500 |
| DEBT SERVICE | 2024-25 | | \$ - | \$ - | \$ - | \$ - |
| | 2023-24 | \$ - | \$ - | \$ - | \$ - | \$ - |
| ASB | 2024-25 | \$ 29,198 | \$ 17,161 | \$ 19,313 | \$ - | \$ 27,046 |
| | 2023-24 | \$ 25,355 | \$ 24,450 | \$ 21,250 | \$ - | \$ 28,555 |
| TRANSPORTATION | 2024-25 | \$ 233,504 | \$ 56,919 | \$ 290,423 | \$ - | \$ - |
| | 2023-24 | \$ 177,000 | \$ 42,500 | \$ 219,500 | \$ - | \$ - |

NESPELEM SCHOOL DISTRICT

ENROLLMENT SUMMARY

2024-2025 enrollment in the graph is projected.

- The District budgeted additional enrollment for 10th grade and Alternative Learning.



NESPELEM SCHOOL DISTRICT

GENERAL FUND SUMMARY

| | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|--|-------------------|-------------------|-------------------|
| BEG. | | | |
| GL 810 Restricted for Other Items | - | - | - |
| GL 821 Restricted for Carryover | 21,768 | 9,546 | - |
| GL 840 Nonspendable FB - Inventory/Prepaid | 3,977 | 4,000 | 4,300 |
| GL 870 Committed for Other Purposes | - | - | - |
| GL 884 Assigned to Capital Projects | - | - | - |
| GL 888 Assigned to Other Purposes | 72,545 | 72,845 | 76,000 |
| GL 890 Unassigned Fund Balance | 2,419,965 | 2,445,038 | 3,925,288 |
| GL 891 Committed Minimum Fund Balance | 431,021 | 626,571 | 1,087,413 |
| Beginning Fund Balance | 2,949,276 | 3,158,000 | 5,093,001 |
| ADD: Revenues | | | |
| 1000 Local Taxes | 35,568 | 36,000 | 38,104 |
| 2000 Local Non-Tax | 278,744 | 337,200 | 517,042 |
| 3000 State, General Purpose | 1,584,139 | 2,798,650 | 3,113,987 |
| 4000 State, Special Purpose | 513,206 | 600,509 | 716,442 |
| 5000 Federal, General Purpose | 2,142,438 | 1,860,478 | 2,153,918 |
| 6000 Federal, Special Purpose | 952,989 | 1,137,155 | 558,030 |
| 7000 Rev. From Other School Districts | - | - | - |
| 8000 Revenues from Other Agencies | 23,983 | 7,500 | 15,000 |
| 9000 Other Financing | - | - | - |
| Total Revenues | 5,531,067 | 6,777,492 | 7,112,523 |
| TOTAL: Funds Available | 8,480,343 | 9,935,492 | 12,205,524 |
| LESS: Expenditures | | | |
| 00 Regular Instruction | 2,129,492 | 3,354,839 | 3,333,800 |
| 10 Federal Special Purpose Funding | 341,175 | 445,402 | - |
| 20 Special Education Instruction | 258,489 | 395,300 | 583,684 |
| 30 Vocational Instruction | - | 34,070 | 95,418 |
| 50 & 60 Compensatory Education | 453,418 | 467,997 | 538,204 |
| 70 Other Instructional Programs | - | 300,000 | 300,000 |
| 80 Community Services | - | - | - |
| 90 Support Services | 1,469,622 | 1,268,102 | 1,545,443 |
| Total Expenditures | 4,652,196 | 6,265,710 | 6,396,549 |
| OTHER FIN. USES TRANS. OUT (GL536) | - | (300,000) | (100,000) |
| Excess of Revenues/Other Fin Sources | - | - | - |
| Ending Fund Balance | 3,828,147 | 3,369,782 | 5,708,975 |

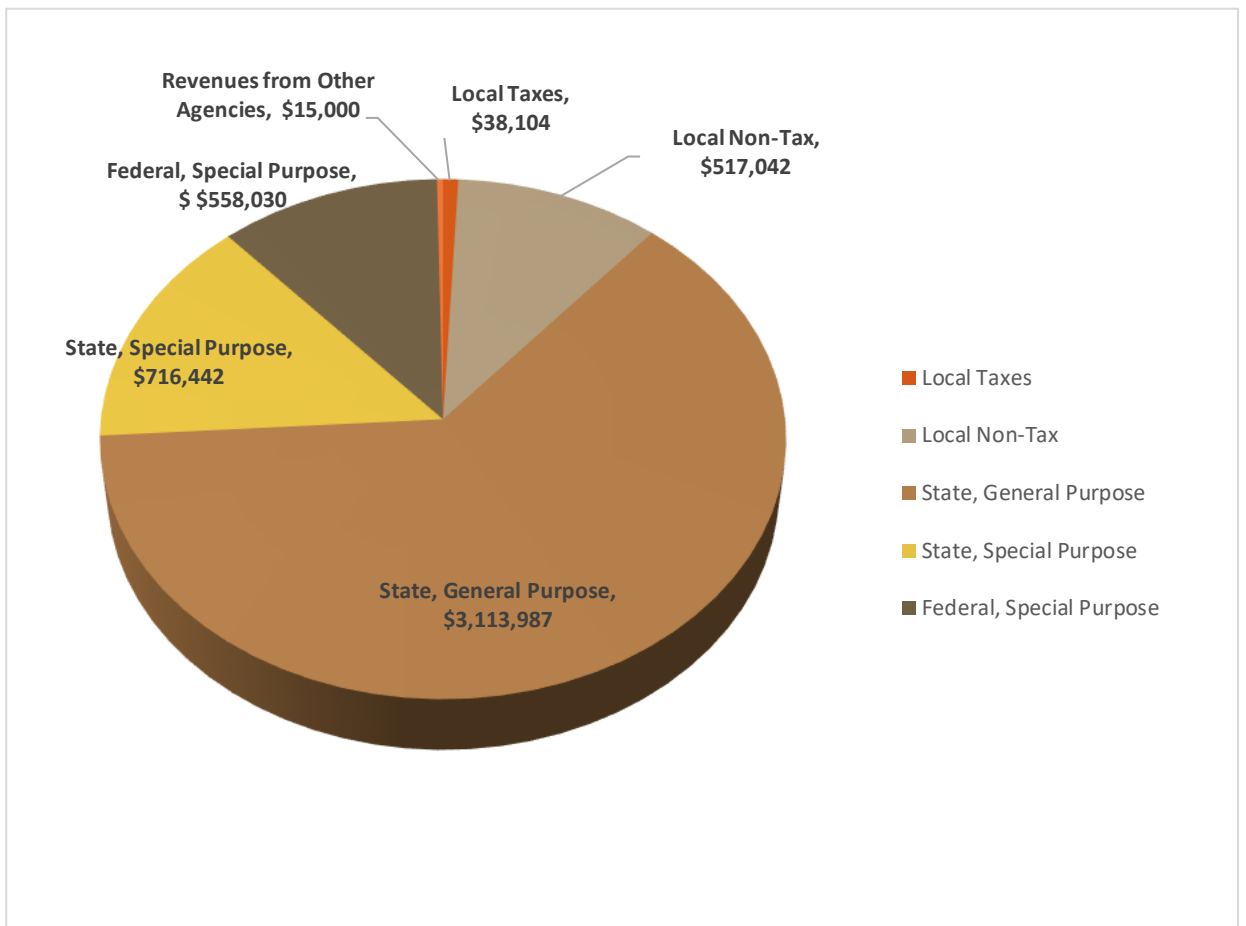
NESPELEM SCHOOL DISTRICT

GENERAL FUND REVENUES

| | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|---|-------------------|-------------------|-------------------|
| 1100 Local Property Tax | 35,524 | 36,000 | 38,104 |
| 1400 Local in Lieu of Taxes | - | - | - |
| 1500 Timber Excise Tax | 44 | - | - |
| 1900 Other Local Taxes | - | - | - |
| Total Tax | 35,568 | 36,000 | 38,104 |
| 2100 Tuition and Fees, Unassigned | - | - | - |
| 2200 Sales of Goods, Supplies, and Services, Unassign | - | - | - |
| 2289 Community Services | - | - | - |
| 2298 Food Services | 2,456 | 2,500 | 3,902 |
| 2300 Investment Earnings | 103,934 | 30,000 | 196,140 |
| 2500 Gifts and Donations | 3,921 | 2,500 | 13,800 |
| 2600 Fines and Damages | 7,456 | 200 | 200 |
| 2700 Rentals and Leases | 150 | - | - |
| 2800 Insurance Recoveries | 145,771 | - | - |
| 2900 Local Support Non-Tax | 2,394 | 302,000 | 303,000 |
| 2910 E-Rate | - | - | - |
| Total Local Non-Tax | 278,744 | 337,200 | 517,042 |
| 3100 State Apportionment | 1,303,913 | 2,543,768 | 2,770,997 |
| 3121 State Special Ed Apportionment | 13,698 | 17,194 | 31,769 |
| 3300 Local Effort Assistance | 265,989 | 237,188 | 310,721 |
| 3600 State Forests | 583 | 500 | 500 |
| Total State, General Purpose | 1,584,139 | 2,798,650 | 3,113,987 |
| 4100 Special Purpose, Unassigned | - | - | - |
| 4109 Transition to Kindergarten | - | - | 59,892 |
| 4121 Special Education | 210,338 | 277,203 | 276,583 |
| 4122 SPED Infants and Toddlers - State | - | - | - |
| 4155 Learning Assistance Program | 124,449 | 119,789 | 126,300 |
| 4156 State Institutions - Delinquent | - | - | - |
| 4158 Special Pilot Programs | 5,000 | 7,000 | 57,746 |
| 4165 Transitional Bilingual | - | - | - |
| 4174 Highly Capable | - | - | - |
| 4198 School Food Service | 607 | 17,308 | 2,417 |
| 4199 Transportation | 172,811 | 179,209 | 186,004 |
| 4358 Special Pilot Programs - Other State Agencies | - | - | 7,500 |
| Total State, Special Purpose | 513,206 | 600,509 | 716,442 |
| 5300 Impact Aid, Maintenance and Operation | 2,043,169 | 1,788,182 | 2,100,000 |
| 5329 Impact Aid, Special Education Funding | 85,088 | 57,296 | 38,418 |
| 5500 Federal Forests | 14,181 | 15,000 | 15,500 |
| Total Federal, General Purpose | 2,142,438 | 1,860,478 | 2,153,918 |
| 6109 Transition to Kindergarten | - | 52,909 | - |
| 6111 Federal Special Purpose - SLFRF | 28,317 | - | - |
| 6112 Federal Special Purpose - ESSER II | 76,820 | - | - |
| 6113 Federal Special Purpose - ESSER III | 210,411 | 400,000 | - |
| 6114 Federal Special Purpose - ESSER III Learning Lo | 83,475 | 130,000 | - |
| 6119 Federal Special Purpose - Cares Act - Other | 22,646 | - | - |
| 6124 Special Education--Supplemental | 13,997 | 55,236 | 56,629 |
| 6151 ESEA Disadvantaged, Fed Title I | 256,000 | 259,629 | 230,989 |
| 6152 Other Title, ESEA Federal | 14,342 | 32,427 | 29,099 |
| 6153 ESEA Migrant - Federal | 33,475 | 42,260 | 48,750 |
| 6164 Limited English Proficiency | 6,844 | - | - |
| 6198 School Food Service | 142,638 | 104,963 | 116,805 |
| 6252 School Improve, Fed Other Title - ESEA | - | 4,031 | 7,968 |
| 6268 Indian Education, ED | 45,864 | 41,000 | 42,290 |
| 6313 Federal Special Purpose - ESSER III | 4,578 | - | - |
| 6367 Indian Education JOM | 8,570 | 8,000 | 20,000 |
| 6998 USDA Commodities | 5,013 | 6,700 | 5,500 |
| Total Federal, Special Purpose | 952,989 | 1,137,155 | 558,030 |
| 7100 Program Participation, Unassigned | - | - | - |
| 7301 Nonhigh Participation | - | - | - |
| Total Revenue From Other School Districts | - | - | - |
| 8500 Nonfederal, ESD | 23,983 | 7,500 | 15,000 |
| 8521 Educational Serv Dist-Special Education | - | - | - |
| Total Other Agencies | 23,983 | 7,500 | 15,000 |
| 9300 Sale of Equipment | - | - | - |
| 9901 Transfers | - | - | - |
| Total Other Agencies | - | - | - |
| GRAND TOTAL - REVENUES | 5,531,067 | 6,777,492 | 7,112,523 |

NESPELEM SCHOOL DISTRICT

- \$ 3,830,429** State Resources represent 53.85% of all revenues. These revenues consist of state apportionment revenue based upon actual student enrollment for basic education as well as categorical programs.
- \$ 38,104** Local Tax (Voter Approved Levy Funds) represents 0.54% of all revenues. Voters approved levy collections in the amounts of \$36,000 for 2024 and \$40,000 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.
- \$ 517,042** Local Non-Tax revenue represents 7.27% of all revenues. These revenues consist of revenue locally received, interest earnings and revenue capacity.
- \$ 2,711,948** Federal revenues represent 40.28% of district revenues which includes funding for specific grant programs.
- \$ 15,000** Revenues from other Agencies represents .21% of all revenues. This is revenue for such things as the Safety Incentive and School Nurse Corp from the NC ESD
- \$ 7,112,523 TOTAL REVENUES**



NESPELEM SCHOOL DISTRICT

GENERAL FUND EXPENDITURES

| DISTRIBUTION BY PROGRAM | Actual | | Budget | | Budget | |
|--|------------------|----------------|------------------|----------------|------------------|----------------|
| | 2022-23 | % | 2023-24 | % | 2024-25 | % |
| 01 Basic Ed | 2,129,492 | 45.75% | 3,335,948 | 53.24% | 3,101,046 | 48.48% |
| 02 ALE | - | 0.00% | - | 0.00% | 149,893 | 2.34% |
| 09 Transition to Kindergarten | - | 0.00% | 18,891 | 0.30% | 82,861 | 1.30% |
| 97 District-wide Support | 998,448 | 21.45% | 897,956 | 14.33% | 1,131,101 | 17.68% |
| Total CORE BEA | 3,127,940 | 67.20% | 4,252,795 | 67.87% | 4,464,901 | 69.80% |
| 11 Federal Special Purpose - SLFRF | 28,317 | 0.61% | - | 0.00% | - | 0.00% |
| 12 Federal Special Purpose - ESSER II | 58,646 | 1.26% | - | 0.00% | - | 0.00% |
| 13 Federal Special Purpose - ESSER III | 163,644 | 3.52% | 336,389 | 5.37% | - | 0.00% |
| 14 Federal Special Purpose - ESSER III Learning Loss | 70,200 | 1.51% | 109,013 | 1.74% | - | 0.00% |
| 19 Federal Special Purpose - Reserved | 20,369 | 0.44% | - | 0.00% | - | 0.00% |
| 21 Special Education | 205,317 | 4.41% | 294,002 | 4.69% | 494,730 | 7.73% |
| 24 Special Education - Federal | 12,589 | 0.27% | 49,722 | 0.79% | 52,999 | 0.83% |
| 29 Special Education, Other, Federal | 40,583 | 0.87% | 51,576 | 0.82% | 35,955 | 0.56% |
| 31 Vocational, Basic State | - | 0.00% | 19,719 | 0.31% | 38,235 | 0.60% |
| 34 Middle School Career and Technical Education, State | - | 0.00% | 14,351 | 0.23% | 57,183 | 0.89% |
| 51 Title I, Disadvantaged | 230,258 | 4.95% | 233,587 | 3.73% | 216,181 | 3.38% |
| 52 School Improvement | 12,899 | 0.28% | 33,221 | 0.53% | 34,926 | 0.55% |
| 53 ESEA Migrant - Federal | 30,108 | 0.65% | 38,004 | 0.61% | 45,625 | 0.71% |
| 55 Learning Assistance Program | 123,462 | 2.65% | 107,670 | 1.72% | 118,208 | 1.85% |
| 58 Special & Pilot Programs | 4,673 | 0.10% | 6,542 | 0.10% | 60,976 | 0.95% |
| 64 Title III, Limited English Proficiency | 6,155 | 0.13% | - | 0.00% | - | 0.00% |
| 67 Indian Education, Federal, JOM | - | 0.00% | 8,000 | 0.13% | 20,000 | 0.31% |
| 68 Indian Education, Federal ED | 45,864 | 0.99% | 40,973 | 0.65% | 42,288 | 0.66% |
| 74 High Capable | - | 0.00% | - | 0.00% | - | 0.00% |
| 79 Other Instructional Programs | - | 0.00% | 300,000 | 4.79% | 300,000 | 4.69% |
| 98 Food Services | 309,704 | 6.65% | 180,430 | 2.88% | 198,604 | 3.10% |
| 99 Transportation | 164,178 | 3.53% | 189,716 | 3.03% | 215,738 | 3.37% |
| Total CATEGORICAL | 1,526,966 | 32.80% | 2,012,915 | 32.13% | 1,931,648 | 30.20% |
| GRAND TOTAL - EXPENDITURES | 4,654,905 | 100.00% | 6,265,710 | 100.00% | 6,396,549 | 100.00% |

NESPELEM SCHOOL DISTRICT

GENERAL FUND EXPENDITURES BY ACTIVITY

| ACTIVITY | | Actual 2022-23 | % | Budget 2023-24 | % | Budget 2024-25 | % |
|---------------------------------------|----------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| No. | Name | Amount | Percent | Amount | Percent | Amount | Percent |
| Teaching & Support | | | | | | | |
| 22 | Learning Resources | - | 0.00% | 4,050 | 0.06% | 61,094 | 0.96% |
| 24 | Guidance - Counseling | 108,028 | 2.32% | 124,086 | 1.98% | 125,318 | 1.96% |
| 25 | Pupli Management & Safety | 34,894 | 0.75% | 24,349 | 0.39% | 17,649 | 0.28% |
| 26 | Health Service | 201,486 | 4.33% | 297,939 | 4.76% | 331,144 | 5.18% |
| 27 | Teaching | 1,537,944 | 33.06% | 2,480,209 | 39.58% | 2,857,137 | 44.67% |
| 28 | Extracurricular | 55,273 | 1.19% | 71,742 | 1.14% | 103,103 | 1.61% |
| 29 | Payments to School Districts | 700,197 | 15.05% | 906,000 | 14.46% | 762,996 | 11.93% |
| 31 | Instructional Professional Deve. | 77,989 | 1.68% | 97,602 | 1.56% | 110,409 | 1.73% |
| 32 | Instructional Technology | 78,225 | 1.68% | 70,365 | 1.12% | 70,115 | 1.10% |
| 33 | Curriculum | 60,487 | 1.30% | 96,486 | 1.54% | 56,000 | 0.88% |
| 34 | Professional Learning - State | 17,114 | 0.37% | 24,897 | 0.40% | 26,593 | 0.42% |
| Total Teaching & Support | | 2,871,637 | 61.73% | 4,197,725 | 67.00% | 4,521,558 | 70.69% |
| Other Support | | | | | | | |
| 42 | Food | 71,249 | 1.53% | 40,444 | 0.65% | 62,648 | 0.98% |
| 44 | Nutrition Services - Operations | 237,684 | 5.11% | 139,986 | 2.23% | 135,956 | 2.13% |
| 49 | Nutrition Services - Transfers | - | 0.00% | - | 0.00% | - | 0.00% |
| 52 | Operating Buses | 104,262 | 2.24% | 117,827 | 1.88% | 123,970 | 1.94% |
| 53 | Maintenance of School Buses | 45,774 | 0.98% | 52,199 | 0.83% | 52,280 | 0.82% |
| 56 | Insurance | 11,752 | 0.25% | 12,927 | 0.21% | 19,607 | 0.31% |
| 58 | Remote Learning Operations | - | 0.00% | - | 0.00% | - | 0.00% |
| 59 | Transportation - Transfers | (32,850) | -0.71% | (50,000) | -0.80% | (42,000) | -0.66% |
| 62 | Grounds Care - Maintenance | 55,318 | 1.19% | 34,653 | 0.55% | 29,378 | 0.46% |
| 63 | Operation of Buildings | 51,302 | 1.10% | 50,743 | 0.81% | 156,171 | 2.44% |
| 64 | Maintenance of Bldgs/Equipment | 238,498 | 5.13% | 409,782 | 6.54% | 66,263 | 1.04% |
| 65 | Utilities | 94,829 | 2.04% | 118,033 | 1.88% | 123,000 | 1.92% |
| 67 | Building Security | 11,837 | 0.25% | 3,500 | 0.06% | 8,969 | 0.14% |
| 68 | Insurance | 37,385 | 0.80% | 58,952 | 0.94% | 81,726 | 1.28% |
| 72 | Information Systems | 91,978 | 1.98% | 85,500 | 1.36% | 85,500 | 1.34% |
| 75 | Motor Pool | 2,304 | 0.05% | 5,000 | 0.08% | 5,500 | 0.09% |
| 83 | Interest | 172 | 0.00% | - | 0.00% | 75 | 0.00% |
| 84 | Principal | 2,537 | 0.05% | - | 0.00% | 2,640 | 0.04% |
| Total Other Support | | 1,024,031 | 22.01% | 1,079,546 | 17.23% | 911,683 | 14.25% |
| School Building Administration | | 243,883 | 5% | 416,710 | 6.65% | 274,184 | 4.29% |
| 23 Principal's Office | | 243,883 | 5.24% | 416,710 | 6.65% | 274,184 | 4.29% |
| Central Administration | | | | | | | |
| 11 | Board of Directors | 42,801 | 0.92% | 45,000 | 0.72% | 85,000 | 1.33% |
| 12 | Superintendent's Office | 111,800 | 2.40% | 121,553 | 1.94% | 123,634 | 1.93% |
| 13 | Business Office | 108,598 | 2.33% | 154,721 | 2.47% | 192,754 | 3.01% |
| 14 | Human Resources | 132,421 | 2.85% | 91,345 | 1.46% | 107,410 | 1.68% |
| 15 | Pblc Rltn | 1,625 | 0.03% | - | 0.00% | 1,500 | 0.02% |
| 21 | Supervision - Instruction | 40,340 | 0.87% | 46,784 | 0.75% | 55,364 | 0.87% |
| 41 | Supervision - Food Svcs | 772 | 0.02% | - | 0.00% | - | 0.00% |
| 51 | Supervision - Transportation & M | 35,240 | 0.76% | 56,763 | 0.91% | 61,881 | 0.97% |
| 61 | Supervision - Buidling | 39,050 | 0.84% | 55,563 | 0.89% | 61,581 | 0.96% |
| Total Central Administration | | 512,646 | 11.02% | 571,729 | 9.12% | 689,124 | 10.77% |
| GRAND TOTAL - EXP. BY ACTIVITY | | 4,652,197 | 100% | 6,265,710 | 100% | 6,396,549 | 100% |

NESPELEM SCHOOL DISTRICT

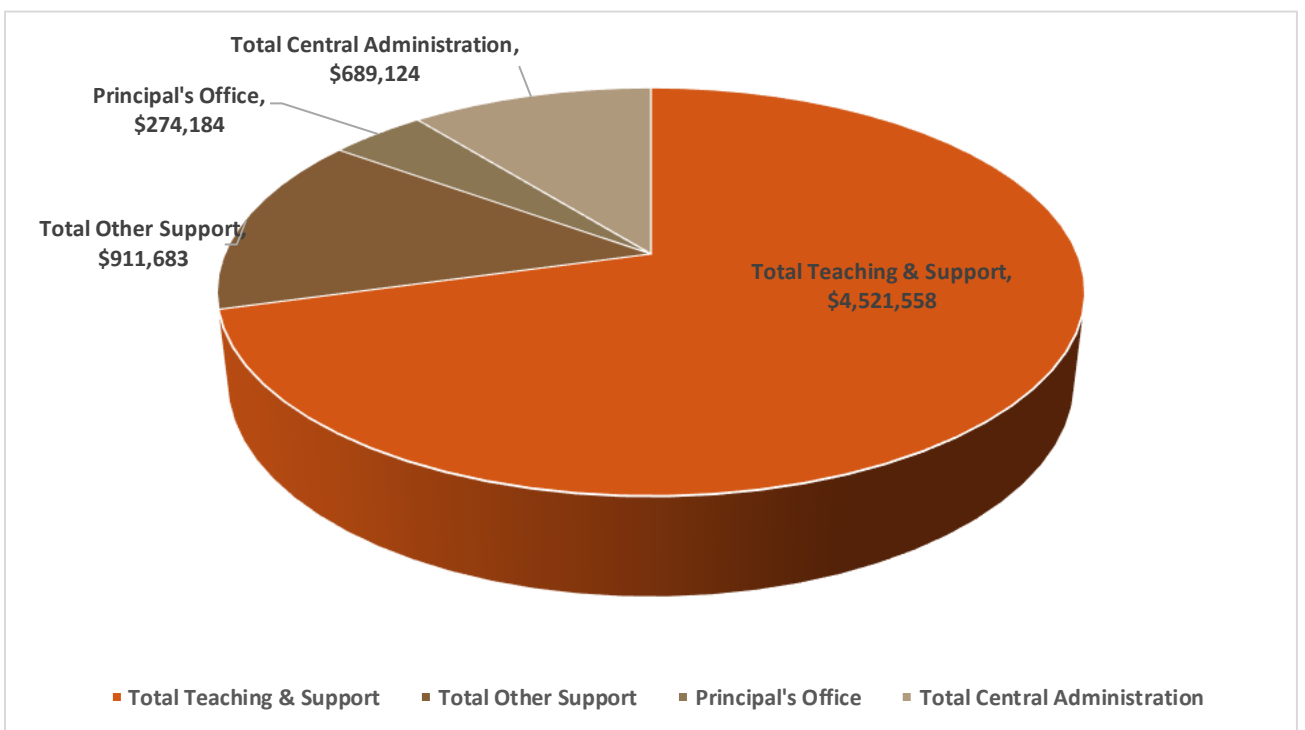
WHERE DOES THE MONEY GO?

Teaching and Teaching Support - 70.69% 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 14.25% 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 4.29% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

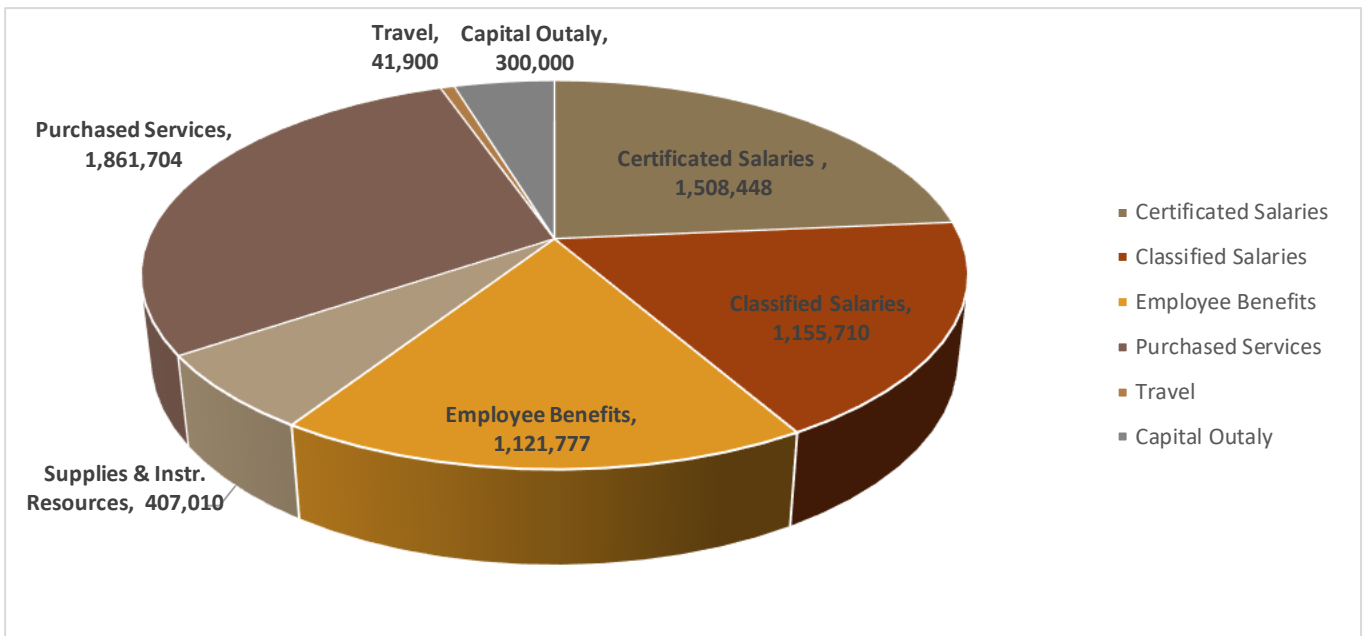
Central Administration – This 10.77% of the District budget includes the expenses of the School Board, Superintendent’s Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs and district-wide technology



NESPELEM SCHOOL DISTRICT

GENERAL FUND BY OBJECT

| OBJECT | Actual | | Budget | | Budget | |
|--------------------------------------|------------------|---------------|------------------|---------------|------------------|---------------|
| | 2022-23 | % | 2023-24 | % | 2024-25 | % |
| 2 Certificated Salaries | 1,041,210 | 22.38% | 1,410,133 | 22.51% | 1,508,448 | 23.58% |
| 3 Classified Salaries | 865,081 | 18.60% | 965,773 | 15.41% | 1,155,710 | 18.07% |
| 4 Employee Benefits | 812,072 | 17.46% | 1,101,259 | 17.58% | 1,121,777 | 17.54% |
| Total Salaries & Benefits | 2,718,363 | 58.43% | 3,477,165 | 55.50% | 3,785,935 | 59.19% |
| 5 Supplies & Instr. Resources | 335,852 | 7.22% | 368,106 | 5.87% | 407,010 | 6.36% |
| 7 Purchased Services | 1,579,280 | 33.95% | 2,082,839 | 33.24% | 1,861,704 | 29.10% |
| 8 Travel | 13,132 | 0.28% | 37,600 | 0.60% | 41,900 | 0.66% |
| 9 Capital Outlay | 5,568 | 0.12% | 300,000 | 4.79% | 300,000 | 4.69% |
| 0 Debit Transfers | 32,850 | 0.71% | 50,000 | 0.80% | 42,000 | 0.66% |
| 1 Credit Transfers | (32,850) | -0.71% | (50,000) | -0.80% | (42,000) | -0.66% |
| Total Operating Costs | 1,933,832 | 41.57% | 2,788,545 | 44.50% | 2,610,614 | 40.81% |
| GRAND TOTAL - EXP. BY OBJECT | 4,652,195 | 100% | 6,265,710 | 100% | 6,396,549 | 100% |



NESPELEM SCHOOL DISTRICT

• MATERIALS, SUPPLIES & OPERATING COST (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 2024-2025 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 Nesperlem School District these values are:

- Amount of budgeted State MSOC funding: \$321,260;
- Amount District proposes to spend for MSOC: \$1,719,796;
- Difference between these amounts: (\$1,398,536);
- The amount the District anticipates spending on MSOC exceeds the amount of anticipated state funding.

NESPELEM SCHOOL DISTRICT

CAPITAL PROJECTS FUND SUMMARY

| | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|------------------------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | 437,053 | 380,000 | 287,372 |
| ADD: Revenues | | | |
| 1000 Local Taxes | - | - | - |
| 2000 Local Non-Tax | 10,733 | 6,500 | 14,908 |
| 3000 State, General Purpose | - | - | - |
| 4000 State, Special Purpose | 173,664 | - | - |
| 5000 Federal, General Purpose | 9,485 | 20,000 | 20,000 |
| 6000 Federal, Special Purpose | 123,034 | - | - |
| 7000 Revenues from Other Districts | - | - | - |
| 8000 Revenues from Other Agencies | - | - | - |
| 9000 Other Financing | - | 300,000 | 100,000 |
| Total Revenues | 316,916 | 326,500 | 134,908 |
| TOTAL: Funds Available | 753,969 | 706,500 | 422,280 |
| LESS: Expenditures | | | |
| 10 Sites | 266,504 | - | - |
| 20 Buildings | 210,461 | 500,000 | 422,280 |
| 30 Equipment | - | - | - |
| 60 Bond Issuance Expenditures | - | - | - |
| 90 Debt Expenditures | - | - | - |
| Total Expenditures | 476,965 | 500,000 | 422,280 |
| OTHER FIN. USES TRANS. OUT (GL536) | - | - | - |
| Ending Fund Balance | 277,004 | 206,500 | - |

NESPELEM SCHOOL DISTRICT

ASB FUND SUMMARY

| | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|-------------------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | 20,507 | 25,355 | 29,198 |
| ADD: Revenues | | | |
| 1000 General Student Body | 2,444 | 9,050 | 6,814 |
| 2000 Athletics | 100 | 11,400 | 10,347 |
| 3000 Classes | - | 4,000 | - |
| 4000 Clubs | - | - | - |
| 6000 Private Monies | - | - | - |
| Total Revenues | 2,544 | 24,450 | 17,161 |
| TOTAL: Funds Available | 23,050 | 49,805 | 46,359 |
| LESS: Expenditures | | | |
| 1000 General Student Body | 1,721 | 5,350 | 2,710 |
| 2000 Athletics | 50 | 12,900 | 10,986 |
| 3000 Classes | - | 3,000 | 5,167 |
| 4000 Clubs | - | - | 450 |
| 6000 Private Monies | - | - | - |
| Total Expenditures | 1,771 | 21,250 | 19,313 |
| Ending Fund Balance | 21,279 | 28,555 | 27,046 |

NESPELEM SCHOOL DISTRICT

TRANSPORTATION VEHICLE FUND SUMMARY

| | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 |
|--|-------------------|-------------------|-------------------|
| Beginning Fund Balance | 203,322 | 177,000 | 233,504 |
| ADD: Revenues | | | |
| 1000 Local Taxes | - | - | - |
| 2300 Investment Earnings | 3,973 | 4,500 | 8,919 |
| 3000 State, General Purpose | - | - | - |
| 4499 Transportation Reimbursement Depr. | 104,210 | 38,000 | 48,000 |
| 5000 Federal, General Purpose | - | - | - |
| 6000 Federal, Special Purpose | - | - | - |
| 8000 Other Agencies & Associates | - | - | - |
| 9000 Other Financing Sources | - | - | - |
| Total Revenues | 108,184 | 42,500 | 56,919 |
| TOTAL: Funds Available | 311,506 | 219,500 | 290,423 |
| LESS: Expenditures | | | |
| Act. 33 Transportation Equipment Purchase | 134,549 | 219,500 | 290,423 |
| Act. 34 Transportation Equipment Major Repai | - | - | - |
| Total Expenditures | 134,549 | 219,500 | 290,423 |
| OTHER FIN. USES TRANS. OUT (GL536) | | | |
| Ending Fund Balance | 176,957 | - | - |

NESPELEM SCHOOL DISTRICT

GENERAL FUND - F195F PROJECTED ENROLLMENT AND STAFF COUNTS

| A. | FTE ENROLLMENT COUNTS | (1) 2024-2025 Current Budget | (2) 2025-2026 Forecast | (3) 2026-2027 Forecast | (4) 2027-2028 Forecast |
|------|---|------------------------------------|------------------------------|------------------------------|------------------------------|
| | 1 Kindergarten | 20 | 15 | 15 | 15 |
| | 2 Grade 1 | 17 | 20 | 20 | 20 |
| | 3 Grade 2 | 14 | 17 | 20 | 20 |
| | 4 Grade 3 | 14 | 14 | 17 | 20 |
| | 5 Grade 4 | 14 | 14 | 14 | 17 |
| | 6 Grade 5 | 12 | 14 | 14 | 14 |
| | 7 Grade 6 | 12 | 12 | 14 | 14 |
| | 8 Grade 7 | 10 | 12 | 12 | 14 |
| | 9 Grade 8 | 8 | 10 | 12 | 12 |
| | 10 Grade 9 | 7.5 | 8 | 10 | 12 |
| | 11 Grade 10 | 7.5 | 7.5 | 8 | 10 |
| | 12 Grade 11 (excluding Running Start) | 0 | 7.5 | 7.5 | 8 |
| | 13 Grade 12 (excluding Running Start) | 0 | 0 | 7.5 | 7.5 |
| | 14 SUBTOTAL | 136 | 151 | 171 | 183.5 |
| | 15 Running Start | 0 | 0 | 0 | 0 |
| | 16 Dropout Reengagement Enrollment | 0 | 0 | 0 | 0 |
| | 17 ALE Enrollment | 15 | 20 | 22 | 24 |
| | 18 TOTAL K-12 | 151 | 171 | 193 | 207.5 |
| | | | | | |
| B. | STAFF COUNTS | | | | |
| | 1 General Fund FTE Certificated Employees | 17.621 | 17.621 | 18.621 | 18.621 |
| | 2 General Fund FTE Classified Employees | 16.283 | 16.283 | 16.283 | 16.283 |

NESPELEM SCHOOL DISTRICT

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

| | (1) 2024-2025 Current Budget | (2) 2025-2026 Forecast | (3) 2026-2027 Forecast | (4) 2027-2028 Forecast |
|---|------------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | | |
| 1000 Local Taxes | 38,104 | 40,000 | 40,000 | 40,000 |
| 2000 Local Support Nontax | 517,042 | 522,212 | 527,434 | 532,709 |
| 3000 State, General Purpose | 3,113,987 | 3,239,481 | 3,370,032 | 3,505,844 |
| 4000 State, Special Purpose | 716,442 | 745,315 | 775,351 | 806,597 |
| 5000 Federal, General Purpose | 2,153,918 | 2,175,457 | 2,197,212 | 2,219,184 |
| 6000 Federal, Special Purpose | 558,030 | 563,610 | 569,246 | 574,939 |
| 7000 Revenues from Other School Districts | 0 | 0 | 0 | 0 |
| 8000 Revenues from Other Entities | 15,000 | 15,101 | 15,199 | 15,301 |
| 9000 Other Financing Sources | 0 | 0 | 0 | 0 |
| A. TOTAL REVENUES AND OTHER FINANCING SOURCES | 7,112,523 | 7,301,176 | 7,494,474 | 7,694,574 |
| EXPENDITURES | | | | |
| 00 Regular Instruction | 3,333,800 | 3,387,030 | 3,441,110 | 3,496,053 |
| 10 Federal Stimulus | 0 | 0 | 0 | 0 |
| 20 Special Education Instruction | 583,684 | 595,692 | 607,947 | 620,453 |
| 30 Vocational Instruction | 95,418 | 100,189 | 101,191 | 110,298 |
| 40 Skills Center Instruction | 0 | 0 | 0 | 0 |
| 50 / 60 Compensatory Education | 538,204 | 549,276 | 559,943 | 570,817 |
| 70 Other Instructional Programs | 300,000 | 300,000 | 300,000 | 300,000 |
| 80 Community Services | 0 | 0 | 0 | 0 |
| 90 Support Services | 1,545,443 | 1,622,715 | 1,663,852 | 1,706,032 |
| B. TOTAL EXPENDITURES | 6,396,549 | 6,554,902 | 6,674,043 | 6,803,653 |
| C. OTHER FINANCING USES (G.L. 536) 1/ | 0 | 0 | 0 | 0 |
| C. OTHER FINANCING USES (G.L. 535) 2/ | 100,000 | 300,000 | 300,000 | 300,000 |
| E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FINANCING USES (A-B-C-D) | 615,974 | 446,274 | 520,431 | 590,921 |
| | (1) 2024-2025 Current Budget | (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.821 Restricted for Carryover of Restricted Rev. | 0 | 0 | 0 | 0 |
| G.L.840 Nonspendable Fund Bal—Inventory & Prepaid I | 4,300 | 4,300 | 4,300 | 4,300 |
| G.L.884 Assigned to Other Capital Projects | 0 | 0 | 0 | 0 |
| G.L.888 Assigned to Other Purposes | 76,000 | 76,000 | 62,845 | 63,000 |
| G.L.890 Unassigned Fund Balance | 3,925,288 | 4,541,262 | 4,973,771 | 5,473,793 |
| G.L.891 Unassigned to Minimum Fund Balance Policy | 1,087,413 | 1,087,413 | 1,114,333 | 1,134,587 |
| F. TOTAL BEGINNING FUND BALANCE | 5,093,001 | 5,708,975 | 6,155,249 | 6,675,680 |
| G. 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.821 Restricted for Carryover of Restricted Rev. | 0 | 0 | 0 | 0 |
| G.L.840 Nonspendable Fund Bal—Inventory & Prepaid I | 4,300 | 4,300 | 4,300 | 4,300 |
| G.L.884 Assigned to Other Capital Projects | 0 | 0 | 0 | 0 |
| G.L.888 Assigned to Other Purposes | 76,000 | 62,845 | 63,000 | 76,000 |
| G.L.890 Unassigned Fund Balance | 4,541,262 | 4,973,771 | 5,473,793 | 6,042,529 |
| G.L.891 Unassigned to Minimum Fund Balance Policy | 1,087,413 | 1,114,333 | 1,134,587 | 1,156,621 |
| H. TOTAL ENDING FUND BALANCE (E+F, + or - G) /3 | 5,708,975 | 6,155,249 | 6,675,680 | 7,279,450 |

NESPELEM SCHOOL DISTRICT

SUMMARY OF CAPITAL PROJECTS FUND - F195F BUDGET

| | | (1) 2024-2025 Current Budget | (2) 2025-2026 Forecast | (3) 2026-2027 Forecast | (4) 2027-2028 Forecast |
|---|--|------------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | | | |
| 1000 | Local Taxes | 0 | 0 | 0 | 0 |
| 2000 | Local Support Nontax | 14,908 | 15,206 | 15,510 | 15,820 |
| 3000 | State, General Purpose | 0 | 0 | 0 | 0 |
| 4000 | State, Special Purpose | 0 | | | |
| 5000 | Federal, General Purpose | 20,000 | 20,420 | 20,849 | 21,287 |
| 6000 | Federal, Special Purpose | | | | |
| 7000 | Revenues from Other School Districts | | | | |
| 8000 | Revenues from Other Entities | | | | |
| 9000 | Other Financing Sources | 100,000 | 300,000 | 300,000 | 300,000 |
| A. | TOTAL REVENUES AND OTHER FINANCING SOURCES | 134,908 | 335,626 | 336,359 | 337,107 |
| EXPENDITURES | | | | | |
| 10 | Sites | | | | |
| 20 | Buildings | 422,280 | 300,000 | 300,000 | 300,000 |
| 30 | Equipment | | | | |
| 40 | Energy | | | | |
| 50 | Sales and Lease Expenditures | | | | |
| 60 | Bond Issuance Expenditures | | | | |
| 90 | Debt Expenditures | | | | |
| B. | TOTAL EXPENDITURES | 422,280 | 300,000 | 300,000 | 300,000 |
| 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 AND OTHER FINANCING USES | 0 | 35,626 | 71,985 | 109,092 |
| BEGINNING FUND BALANCE | | | | | |
| G.L.810 | Restricted for Other Items | | | | |
| G.L.862 | Committed from Levy Proceeds | | 0 | 0 | 0 |
| G.L.870 | Committed to Other Items | | | | |
| G.L.889 | Assigned to Fund Purposes | 287,372 | 0 | 35,626 | 71,985 |
| G.L.890 | Unassigned Fund Balance | | | | |
| F. | TOTAL BEGINNING FUND BALANCE | 287,372 | 0 | 35,626 | 71,985 |
| ENDING FUND BALANCE | | | | | |
| G.L.810 | Restricted for Other Items | | | | |
| G.L.862 | Committed from Levy Proceeds | | | | |
| G.L.863 | Committed to Other Items | | | | |
| G.L.889 | Assigned to Fund Purposes | | | | |
| G.L.890 | Unassigned Fund Balance | 0 | 35,626 | 71,985 | 109,092 |
| G. | TOTAL ENDING FUND BALANCE (E+F) | 0 | 35,626 | 71,985 | 109,092 |

NESPELEM SCHOOL DISTRICT

SUMMARY OF ASB FUND - F195F BUDGET

| | (1) 2024-2025 Current Budget | (2) 2025-2026 Forecast | (3) 2026-2027 Forecast | (4) 2027-2028 Forecast |
|---|------------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUES | | | | |
| 100 General Student Body | 6,814 | 6,882 | 6,951 | 7,020 |
| 200 Athletics | 10,347 | 10,450 | 10,555 | 10,661 |
| 300 Classes | | | | |
| 400 Clubs | | | | |
| 600 Private Moneys | | | | |
| A. TOTAL REVENUES | 17,161 | 17,332 | 17,506 | 17,681 |
| EXPENDITURES | | | | |
| 100 General Student Body | 2,710 | 2,737 | 2,764 | 2,792 |
| 200 Athletics | 10,986 | 11,096 | 11,207 | 11,319 |
| 300 Classes | 5,167 | 5,219 | 5,271 | 5,324 |
| 400 Clubs | 450 | 455 | 459 | 464 |
| 600 Private Moneys | | | | |
| B. TOTAL EXPENDITURES | 19,313 | 19,507 | 19,701 | 19,899 |
| C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B) | (2,152) | (2,175) | (2,195) | (2,218) |
| BEGINNING FUND BALANCE | | | | |
| G.L.810 Restricted for Other Items | | | | |
| G.L.819 Restricted for Fund Purposes | 29,198 | 27,046 | 24,871 | 22,676 |
| G.L.889 Assigned to Fund Purposes | | | | |
| G.L.890 Unassigned Fund Balance | | | | |
| D. TOTAL BEGINNING FUND BALANCE | 29,198 | 27,046 | 24,871 | 22,676 |
| 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 | 27,046 | 24,872 | 22,676 | 20,460 |
| G.L.889 Assigned to Fund Purposes | | | | |
| G.L.890 Unassigned Fund Balance | | | | |
| F. TOTAL ENDING FUND BALANCE (C+D) 1/ | 27,046 | 24,871 | 22,676 | 20,460 |

NESPELEM SCHOOL DISTRICT

SUMMARY OF TRANSPORTATION VEHICLE FUND - F195F BUDGET

| | (1) 2024-2025 Current Budget | (2) 2025-2026 Forecast | (3) 2026-2027 Forecast | (4) 2027-2028 Forecast |
|---|------------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | | |
| 1100 Local Property Tax | | | | |
| 1300 Sale of Tax Title Property | | | | |
| 1400 Local in Lieu of Taxes | | | | |
| 1500 Timber Excise Tax | | | | |
| 1600 County-Administered Forests | | | | |
| 1900 Other Local Taxes | | | | |
| 2200 Sales of Goods, Supplies, and Services, Unassigned | | | | |
| 2300 Investment Earnings | 8,919 | 9,097 | 9,279 | 9,465 |
| 2500 Gifts and Donations | | | | |
| 2600 Fines and Damages | | | | |
| 2700 Rentals and Leases | | | | |
| 2800 Insurance Recoveries | | | | |
| 2900 Local Support Nontax, Unassigned | | | | |
| 3600 State Forests | | | | |
| 4100 Special Purpose—Unassigned | | | | |
| 4300 Other State Agencies—Unassigned | | | | |
| 4499 Transportation Reimbursement—Depreciation | 48,000 | 49,008 | 51,538 | 54,199 |
| 5200 General Purposes Direct Federal Grants—Unassigned | | | | |
| 5300 Impact Aid, Maintenance and Operation | | | | |
| 5400 Federal in Lieu of Taxes | | | | |
| 5600 Qualified Bond Interest Credit—Federal | | | | |
| 6100 Special Purpose—OSPI Unassigned | | | | |
| 6200 Direct Special Purpose Grants | | | | |
| 6300 Federal Grants Through Other Entities—Unassigned | | | | |
| 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) | 56,919 | 58,105 | 60,817 | 63,664 |
| B. 9900 TRANSFERS IN (from the General Fund) | 0 | 0 | 0 | 0 |
| C. TOTAL REVENUES AND OTHER FINANCING SOURCES | 56,919 | 58,105 | 60,817 | 63,664 |
| EXPENDITURES | | | | |
| 33 Transportation Equipment Purchases | 290,423 | 0 | 0 | 0 |
| 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 | 290,423 | 0 | 0 | 0 |
| 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. (UNDER) EXPENDITURES AND OTHER FINANCING USES (C - D - E - F) | (33,275) | 1,825 | (3,175) | 6,825 |
| BEGINNING FUND BALANCE | | | | |
| G.L.810 Restricted for Other Items | 0 | 0 | 0 | 0 |
| G.L.819 Restricted for Fund Purposes | 233,504 | 0 | 58,105 | 118,922 |
| G.L.889 Assigned to Fund Purposes | 0 | 0 | 0 | 0 |
| G.L.890 Unassigned Fund Balance | 0 | 0 | 0 | 0 |
| H. TOTAL BEGINNING FUND BALANCE | 233,504 | 0 | 58,105 | 118,922 |
| I. 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 for Fund Purposes | 0 | 58,105 | 118,922 | 182,586 |
| G.L.889 Assigned to Fund Purposes | 0 | 0 | 0 | 0 |
| G.L.890 Unassigned Fund Balance | 0 | 0 | 0 | 0 |
| J. TOTAL ENDING FUND BALANCE (G+H, + or - I) | 0 | 58,105 | 118,922 | 182,586 |