



Centralia School District

Budget Hearing

Special Board Meeting

Date and Time

Thursday July 24, 2025 at 4:30 PM PDT

Thursday, July 24, 2025

Centralia District Office Boardroom

4:30 p.m. Special Board Meeting

Zoom: <https://zoom.us/j/93495757981>

Facebook: <https://www.facebook.com/centraliaschooldistrict>

Our Mission: Prioritize Students- Uphold High Expectations- Champion Hope- Cultivate Collaboration

Our Vision: All Students Achieve Academic and Personal Excellence

Agenda

	Purpose	Presenter	Time
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I. Opening Items			4:30 PM
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A. Call the Meeting to Order

B. Flag Salute

C. Record Attendance

Tim Browning, President

Sarah Holmes, Director

	Purpose	Presenter	Time
Cameron McGee, Director Deb Parnham, Director			
D. Approval of the Agenda	Vote		
II. Budget Hearing			
A. Budget Hearing Presentation	Discuss	Joe Vetter, Executive Director of Fiscal Services	
III. Closing Items			
A. Future Meeting Schedule and Board Recommended Agenda Items for Future Meetings	Discuss		
July Board Retreat Wednesday, July 30, 2025 8:30 am at the Centralia School District Boardroom			
July Study Session Thursday, July 31, 2025 5:00 pm at the Centralia School District Boardroom			
B. Adjourn Meeting	Vote		

People with disabilities should contact the superintendent's office at least 24 hours in advance so that arrangements can be made for them to participate in board meetings.

Coversheet

Budget Hearing Presentation

Section:	II. Budget Hearing
Item:	A. Budget Hearing Presentation
Purpose:	Discuss
Submitted by:	
Related Material:	Budget Hearing Report.pdf F195_Budget_Summary (6).pdf

2025-2026 Budget Hearing

Joe Vetter
Executive Director of Fiscal Services and Operations

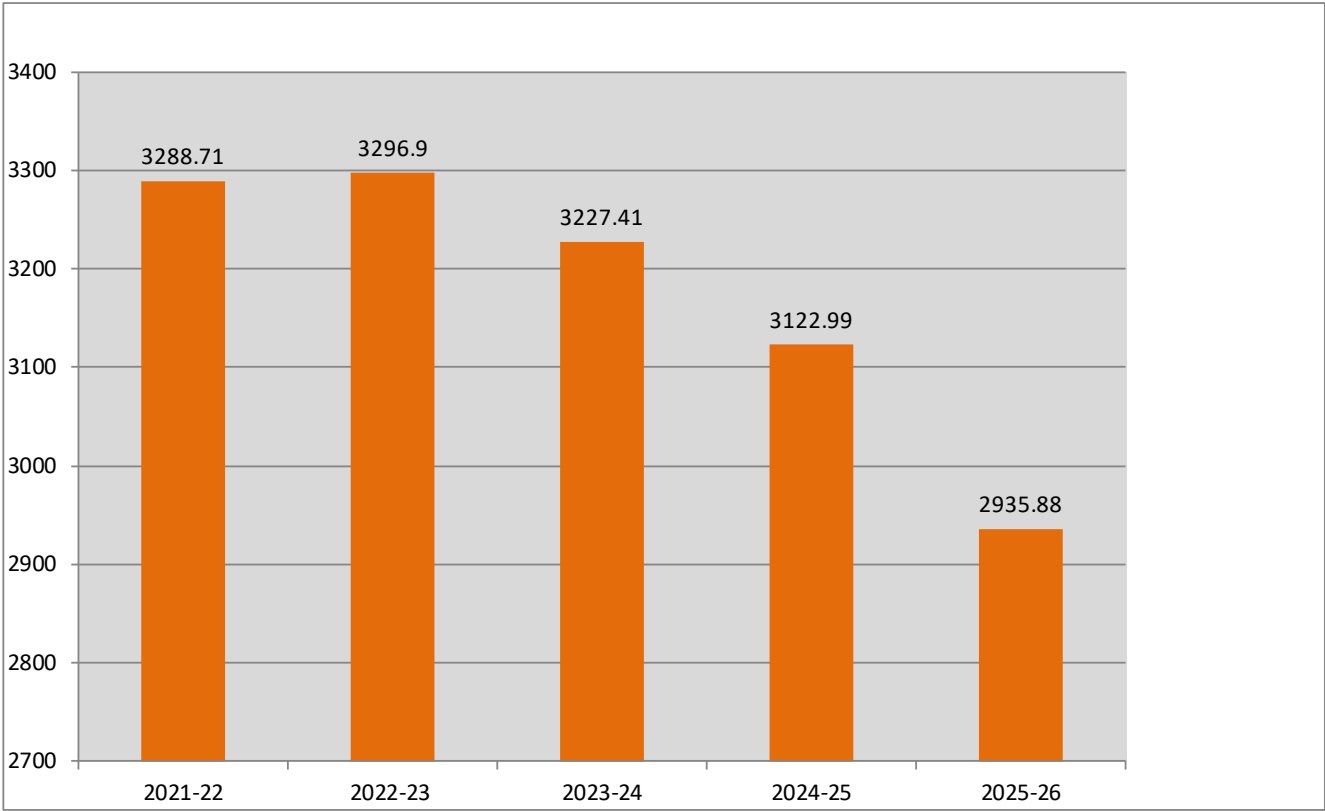




ENROLLMENT – 5 YR. HISTORY

Enrollment (FTE)
***Data Source OSPI**

2021-22	3288.71
2022-23	3296.9
2023-24	3227.41
2024-25	3122.99
2025-26	2935.88



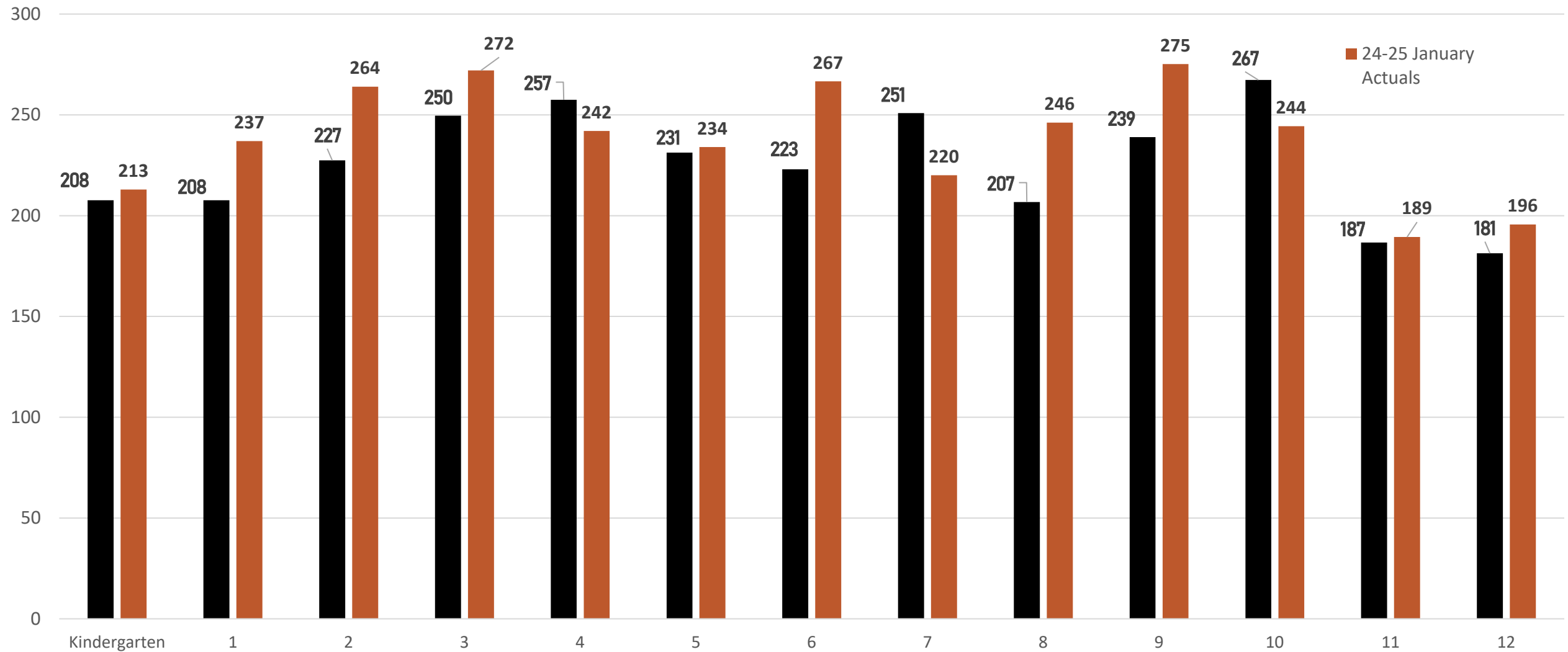
2024-25 Budgeted Enrollment: 3,174 FTE



Student FTE

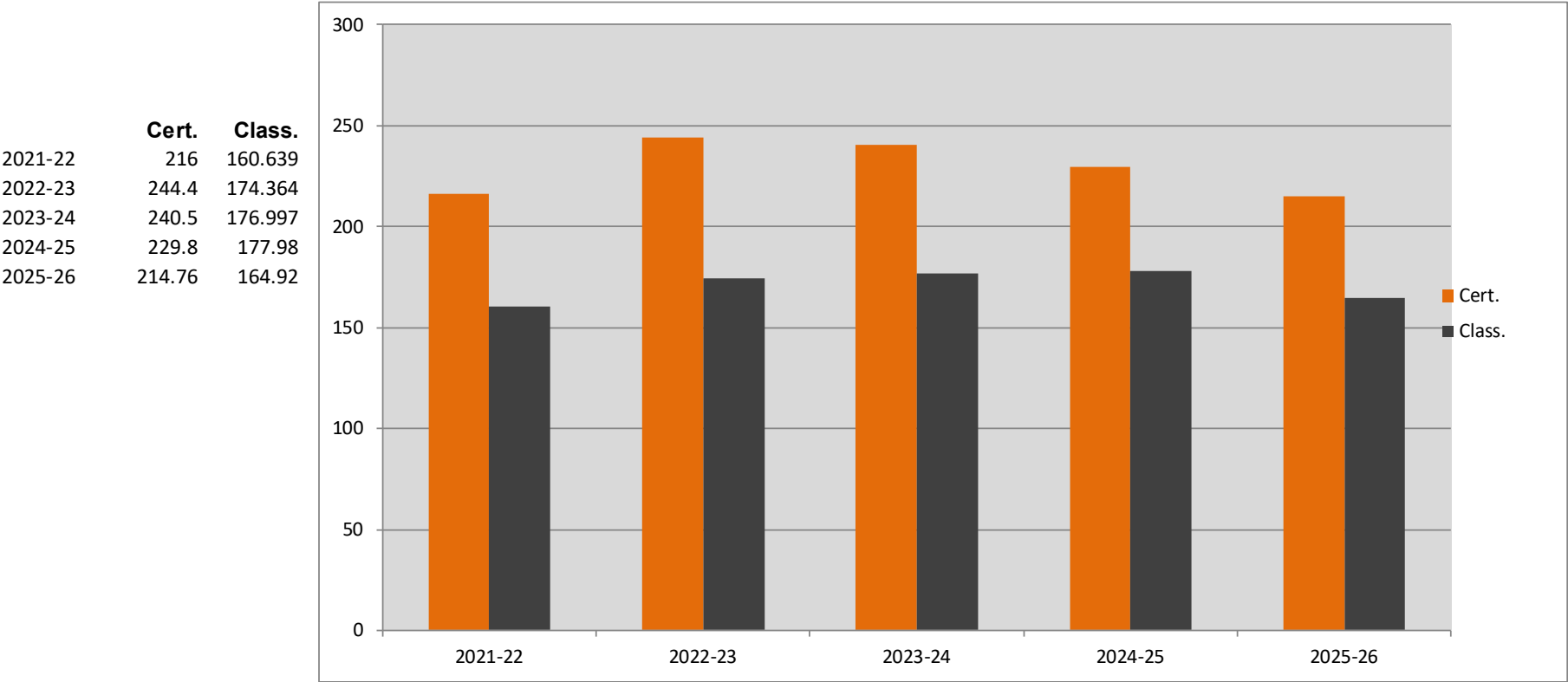
25-26 Budgeted: 2,935.88

24-25 January Actuals: 3,099.41





STAFFING – 5 YEAR HISTORY

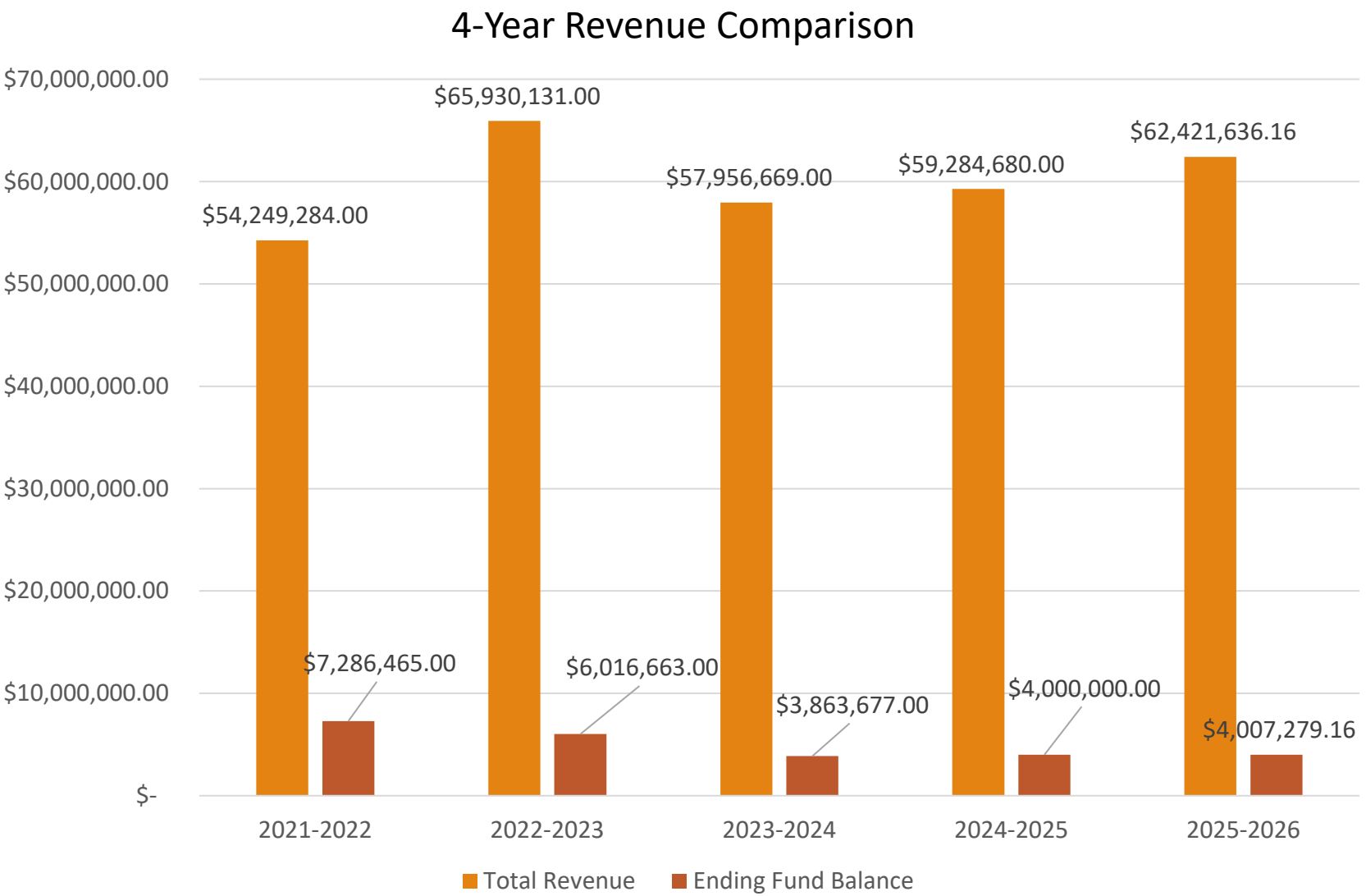


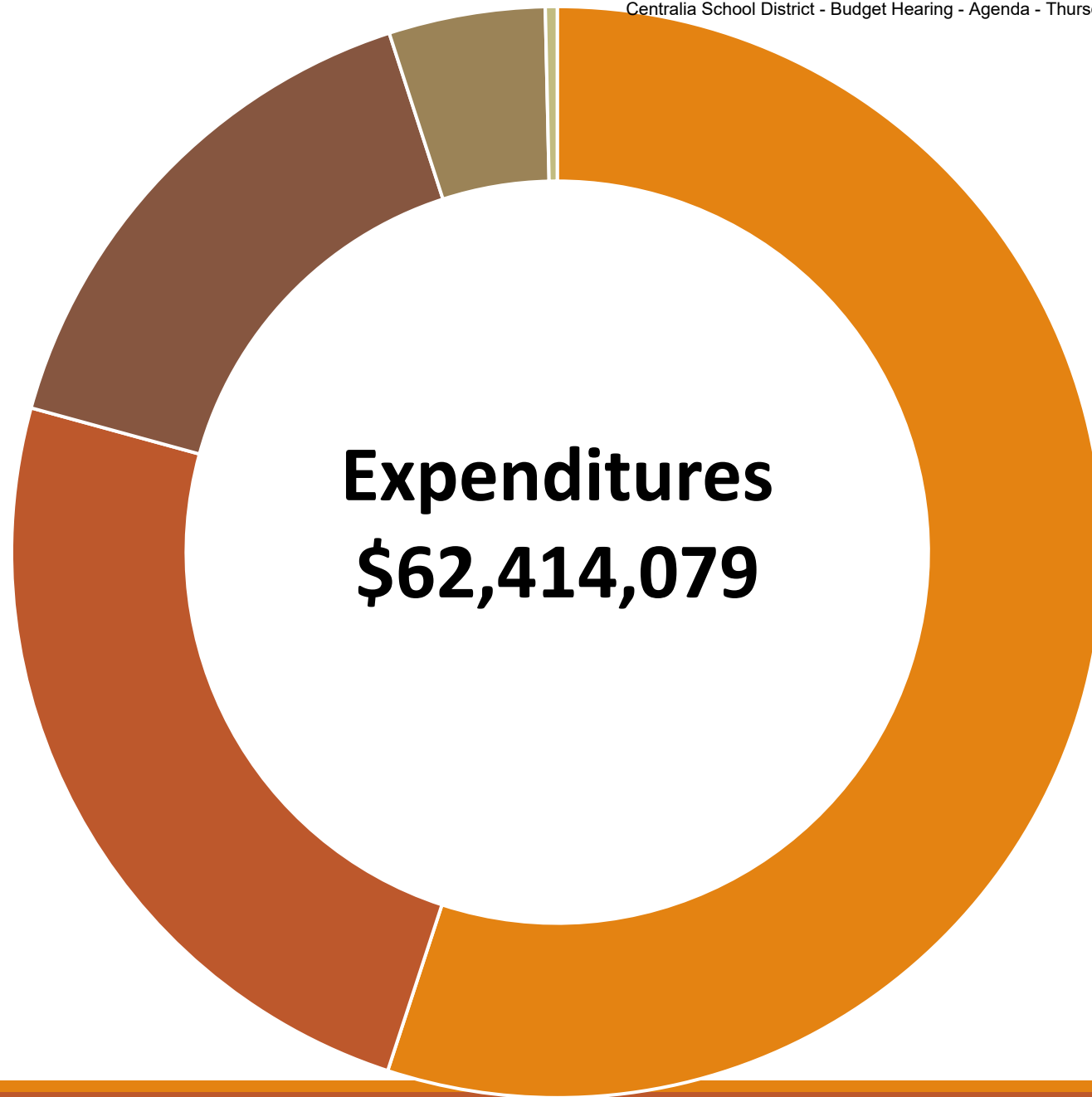
2024-25 Budgeted Staffing: 229.8 Certificated 177.98 Classified

2025-26 Budget		*MSOCS - Maintenance, Supplies & Other Costs			
Centralia School District - Budget Hearing - Agenda - Thursday, July 24, 2025 at 4:30 PM					
Programs	Estimated Revenue (+)	Salary and Benefits	MSOCS	Total Cost (-)	Balance Unspent (=)
Basic Ed	\$20,075,064.85	\$20,176,573.70	\$1,312,847.85	\$21,489,421.55	-\$1,414,356.70
Local	\$905,468.34	\$58,429.77	\$0.00	\$58,429.77	\$847,038.57
Levy	\$6,200,000.00	\$4,703,221.62	\$1,491,778.38	\$6,195,000.00	\$5,000.00
Special Ed.	\$10,447,168.27	\$7,432,237.26	\$3,017,106.79	\$10,449,344.05	-\$2,175.78
CTE	\$4,086,825.03	\$3,663,876.49	\$500,983.76	\$4,164,860.25	-\$78,035.22
Title I	\$1,719,809.11	\$1,651,515.11	\$136,575.00	\$1,788,090.11	-\$68,281.00
Title IIA	\$128,382.00	\$127,769.36	\$0.00	\$127,769.36	\$612.64
Limited English Prof Title III	\$56,442.00	\$72,212.94	\$1,272.00	\$73,484.94	-\$17,042.94
Title IV	\$117,754.50	\$62,027.16	\$52,748.15	\$114,775.31	\$2,979.19
Homeless Title X	\$49,725.00	\$49,697.21	\$0.00	\$49,697.21	\$27.79
Migrant - Federal	\$44,001.00	\$58,669.61	\$0.00	\$58,669.61	-\$14,668.61
LAP	\$1,660,873.00	\$1,528,663.52	\$116,551.63	\$1,645,215.15	\$15,657.85
LAP Enhancement	\$1,058,467.00	\$1,060,534.55	\$0.00	\$1,060,534.55	-\$2,067.55
National Boards	\$213,998.24	\$213,998.24	\$0.00	\$213,998.24	\$0.00
BECCA	\$6,244.34	\$6,131.37	\$0.00	\$6,131.37	\$112.97
OSSI	\$217,000.00	\$55,257.35	\$95,197.00	\$150,454.35	\$66,545.65
RREI	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
Bilingual	\$965,659.61	\$799,720.76	\$67,197.00	\$866,917.76	\$98,741.85
HICap	\$98,485.19	\$97,539.65	\$0.00	\$97,539.65	\$945.54
Programs 5000 - 5999	\$194,400.00	\$0.00	\$189,481.68	\$189,481.68	\$4,918.32
Programs 7000 - 7999	\$0.00	\$0.00	\$16,500.00	\$16,500.00	-\$16,500.00
Community Program	\$161,526.50	\$0.00	\$60,000.00	\$60,000.00	\$101,526.50
Cispus Cost	\$40,000.00	\$27,034.89	\$60,000.00	\$87,034.89	-\$47,034.89
Districtwide Support	\$6,948,645.62	\$3,193,128.68	\$3,755,881.52	\$6,949,010.20	-\$364.58
Food Service	\$2,501,702.78	\$1,269,848.44	\$1,240,932.95	\$2,510,781.39	-\$9,078.61
Transportation	\$4,473,993.78	\$3,160,418.61	\$780,500.00	\$3,940,918.61	\$533,075.17
	<u>Total Revenue</u>	<u>Total Salary and Benefits</u>	<u>Total MSOCS</u>	<u>Total Cost</u>	<u>Total Balance</u>
	\$62,421,636.16	\$49,468,506.29	\$12,945,553.71	\$62,414,060.00	\$7,576.16
<u>Estimated Beginning Fund Balance</u>	<u>Adding the estimated unspent balance</u>	<u>Estimated Ending Fund Balance</u>			
\$4,000,000.00	\$7,576.16	\$4,007,576.16			
	*Minimum fund balance 5-7% of previous years (23-24) actual expenditures	<u>Required Minimum Fund Balance</u>			
		\$3,020,527.24			



*24-25 and 25-26 are off of budgeted figures





Cert. Salaries, Taxes & Benefits
\$34,346,387.3 (55%)

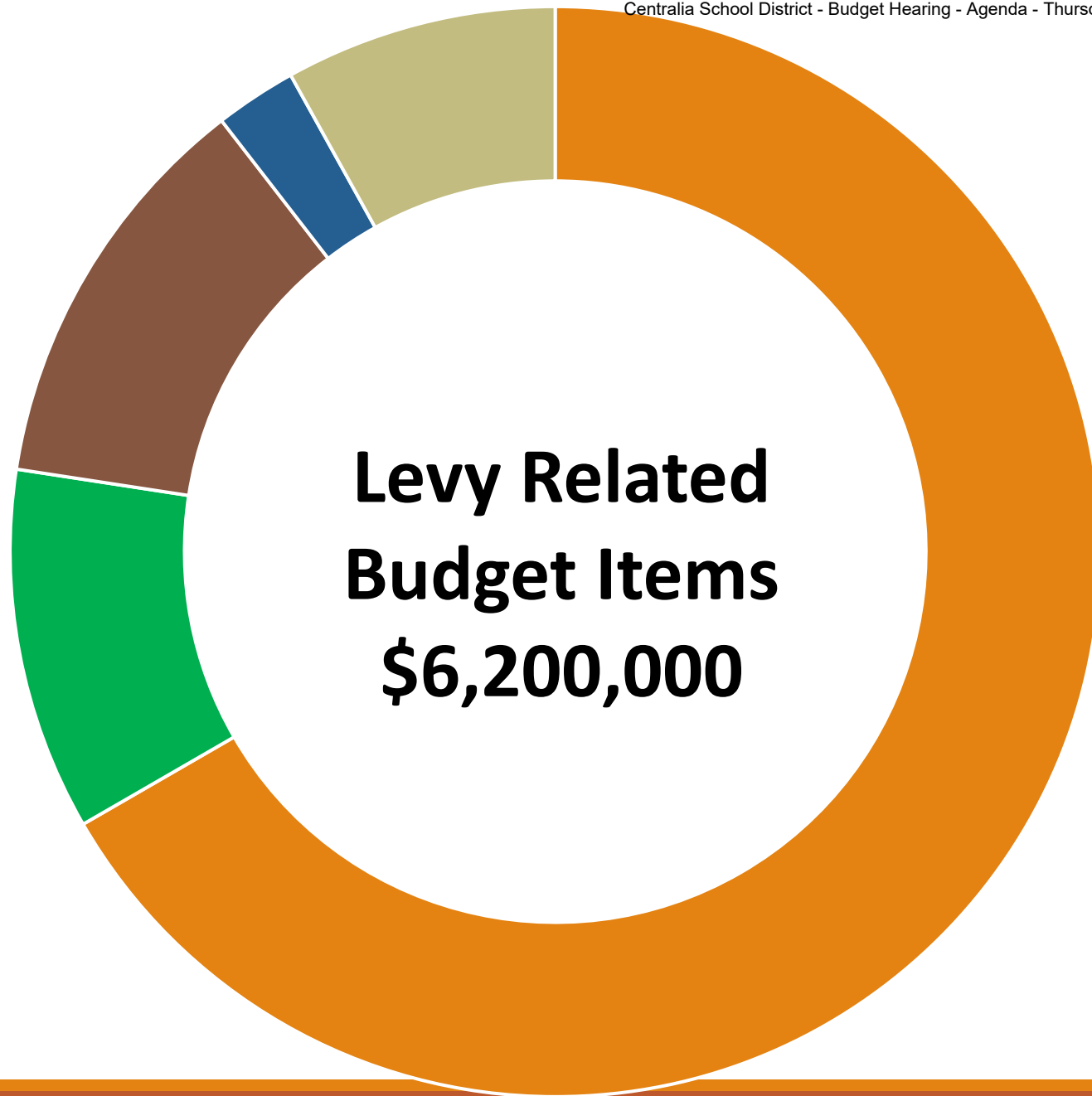
Class. Salaries, Taxes & Benefits
\$15,121,945.7 (24%)

Purchased Services
\$9,835,072 (16%)

Supplies/Instructional Resources
\$2,891,961 (5%)

Travel
\$218,713 (.05%)

Salaries, payroll taxes and benefits
equal 80% of expenditures.



Cert. & Classified Salaries, Taxes & Benefits (Instructional facilitators, Music, Technology Staffing)
\$4,133,221.62 (66%)

Student Support Positons (Behavior, Counselors)
\$666,778.38 (10%)

Extra Curricular activities and Athletics (Coaches, Stipends)
\$750,000 (12%)

Athletic Supplies, official fees, facility rentals, bus costs
\$150,000 (2%)

Curriculum Purchases
\$500,000 (8%)

2025-26 Budget**Purpose:** Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities

Capital Project Fund (20)	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
Local Support (Non taxes)	\$0.00	\$600,000.00	N/A	\$0.00
State Special Purpose	\$0.00	\$0.00	N/A	\$0.00
Other Financing Sources	\$0.00	\$0.00	N/A	\$0.00
	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
	<u>\$3,500,000.00</u>	<u>\$600,000.00</u>	<u>\$3,809,355.00</u>	<u>\$290,645.00</u>

Purpose: Debt service funds account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Debt Service Fund (30)	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
Local Taxes	\$0.00	\$4,387,388.00	N/A	\$0.00
Local Support (Non taxes)	\$0.00	\$134,864.00	N/A	\$0.00
Other Financing Sources	\$0.00	\$0.00	N/A	\$0.00
	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
	<u>\$3,514,590.00</u>	<u>\$4,522,252.00</u>	<u>\$4,588,750.00</u>	<u>\$3,448,092.00</u>

Purpose: ASB Funds are the budgets for each of the student activity groups and money is earned and spent at each activity groups discretion

Associated Student Body (40)	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
General Student Body	\$0.00	\$180,613.00	\$227,220.00	N/A
Athletics	\$0.00	\$699,284.00	\$791,287.00	N/A
Classes	\$0.00	\$32,000.00	\$19,325.00	N/A
Clubs	\$0.00	\$285,026.00	\$295,514.00	N/A
Private Moneys	\$0.00	\$2,000.00	\$38,936.00	N/A
	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
	<u>\$561,000.00</u>	<u>\$1,198,923.00</u>	<u>\$1,372,282.00</u>	<u>\$387,641.00</u>

Purpose: The Transportation Vehicle Fund (Fund 9) is provided for the purchase and major repair of pupil transportation equipment.

Transportation Vehicle Fund (90)	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
Investment Earnings	\$0.00	\$45,000.00	\$0.00	N/A
Depreciation	\$0.00	\$212,155.00	\$0.00	N/A
	Beginning Balance	Estimated Revenue (+)	Total Cost (-)	Ending Balance (=)
	<u>\$1,600,000.00</u>	<u>\$257,155.00</u>	<u>\$1,000,000.00</u>	<u>\$857,155.00</u>

Questions?

Centralia School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,340.25		3,352.56		3,094.89	
FTE Certificated Employees	242.106		229.800		214.760	
FTE Classified Employees	166.043		177.981		164.929	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	61,140,250		59,809,680		62,421,340	
Total Expenditures	61,044,772		60,356,442		62,414,079	
Total Beginning Fund Balance	5,828,078		5,098,556		4,102,175	
Total Ending Fund Balance	5,098,556		4,051,794		4,109,436	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	26,517,478	43.44	28,370,600	47.01	27,173,163	43.54
Federal Special Purpose Funding	4,234,874	6.94	0	0.00	0	0.00
Special Education Instruction	9,033,703	14.80	9,032,055	14.96	10,449,272	16.74
Vocational Instruction	3,259,789	5.34	3,086,516	5.11	4,164,862	6.67
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,794,357	9.49	6,339,291	10.50	6,474,930	10.37
Other Instructional Programs	133,023	0.22	117,287	0.19	114,040	0.18
Community Services	482,974	0.79	60,000	0.10	860,000	1.38
Support Services	11,588,573	18.98	13,350,693	22.12	13,177,812	21.11
Total - Program Groups	61,044,772	100.00	60,356,442	100.00	62,414,079	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	34,713,414	56.87	35,805,285	59.32	36,620,878	58.67
Teaching Support	7,727,401	12.66	6,436,707	10.66	7,044,716	11.29
Other Supportive Activities	9,607,008	15.74	9,253,226	15.33	9,588,746	15.36
Building Administration	3,488,088	5.71	3,540,246	5.87	3,390,032	5.43
Central Administration	5,369,728	8.80	5,320,978	8.82	5,769,707	9.24
Total - Activity Groups	61,044,772	100.00	60,356,442	100.00	62,414,079	100.00

Centralia School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	24,244,449	39.72	24,484,978	40.57	25,325,716	40.58
Classified Salaries	10,418,020	17.07	11,093,894	18.38	11,150,346	17.87
Employee Benefits and Payroll Taxes	12,761,333	20.90	13,555,040	22.46	12,992,271	20.82
Supplies, Instructional Resources and Noncapitalized Items	2,732,161	4.48	2,808,341	4.65	2,891,961	4.63
Purchased Services	10,693,387	17.52	8,125,552	13.46	9,835,072	15.76
Travel	195,422	0.32	288,637	0.48	218,713	0.35
Capital Outlay	0	0.00	0	0.00	0	0.00
Total - Objects	61,044,772	100.00	60,356,442	100.00	62,414,079	100.00