

2025-26 Budget Development Update

July 1, 2025



Every student is empowered to learn in a safe, inclusive setting and is prepared for the future of their choice!

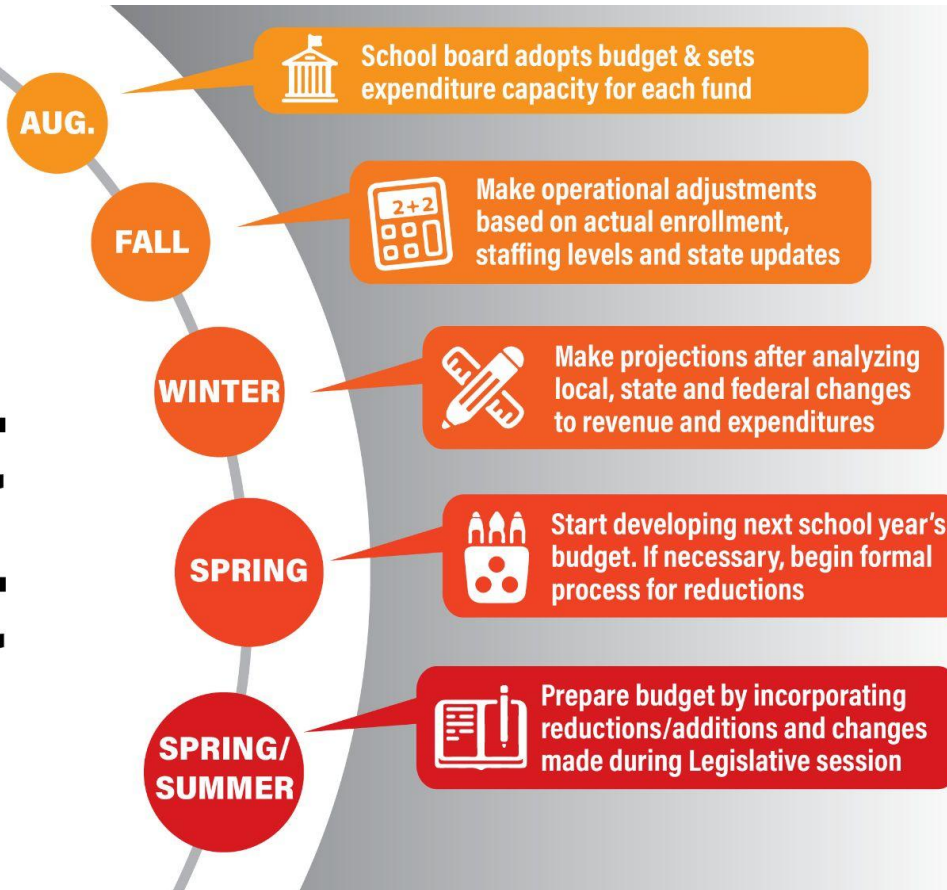
Engagement

Our strategic plan focuses on empowering individuals to pursue their passions, fostering collaboration and resourcefulness, and emphasizing personal development.



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The school district budget cycle



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Budget Adoption Process

State law prescribes budget adoption process

- RCW 28A.505.040 Make budget available to public by July 10
- RCW 28A.505.060 Hold hearing and adoption
- RCW 28A.505.060 Adopt budget by August 31
- RCW 28A.505.090 Prepare budget in Office of Superintendent of Public Instruction (OSPI) state form F-195

2025-26 Budget adoption schedule

- July 1, 2025 Board meeting – budget development update
- August 5, 2025 First public notice of hearing and adoption
- August 12, 2025 Second public notice of hearing and adoption
- August 19, 2025 Board meeting – budget hearing and adoption
- August 20, 2025 Budget filed with Educational Service District 189 (ESD 189) and OSPI

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General Fund

1. Enrollment
2. Revenues
3. Expenditures
4. Summary



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General Fund — Enrollment

Annual Average FTE for Funding	Budget 2024-25	Estimated Actual 2024-25	DRAFT Budget 2025-26	25-26 Budget over (under) 24-25 Actual	Enrollment % Change 24-25 Actual
Elementary (K-5)	2,111	2,158	2,134	(24)	-1.1%
Middle (6-8)	1,110	1,126	1,132	6	0.5%
High (9-12)	1,383	1,366	1,399	33	2.4%
Running Start/ Open Doors	85	103	105	2	1.9%
Transition to Kindergarten	42	38	37	(1)	-2.6%
Total	4,731	4,791	4,807	16	0.3%

*Beginning 2025-26, Transition to Kindergarten funding is capped at 37 FTE

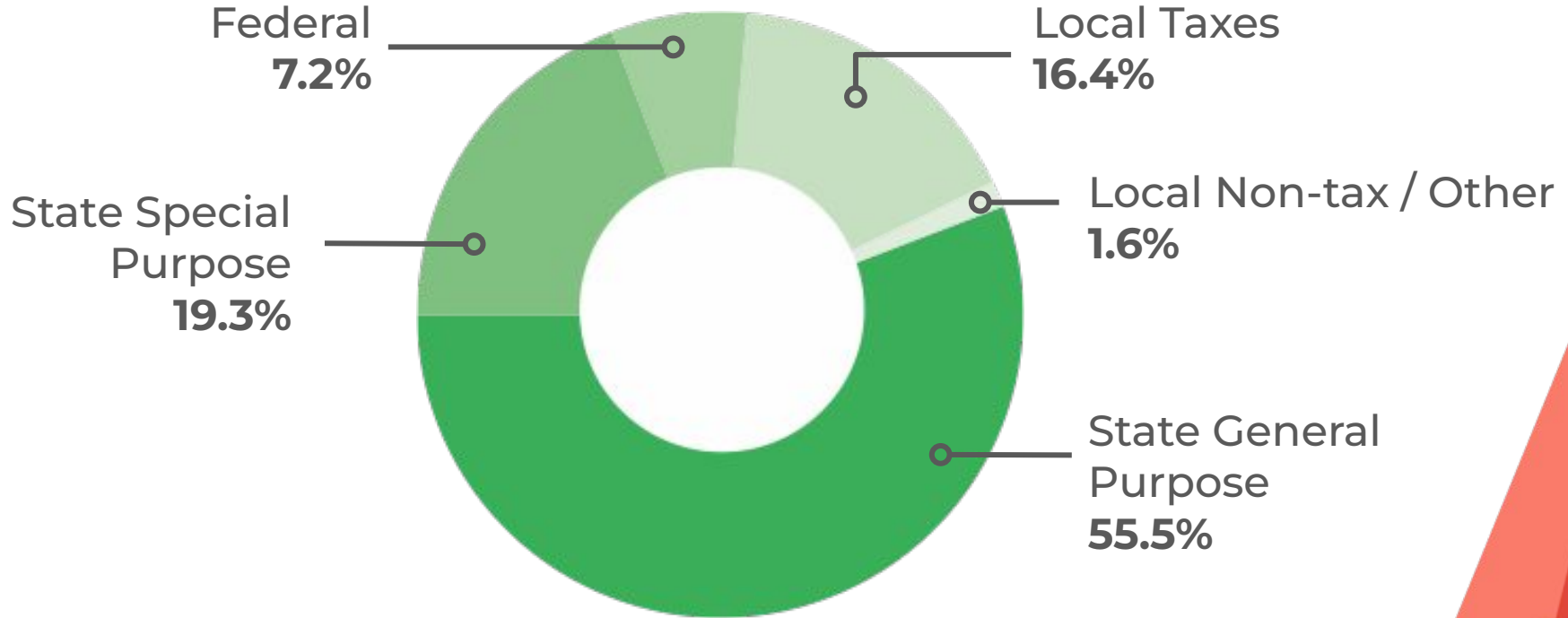
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General Fund — Revenue Summary

General Fund Revenues and Other Sources	Budget 2024-25	DRAFT Budget 2025-26	25-26 Budget over (under) 24-25 Budget	Revenue % Change
Local Taxes	15,054,858	16,093,984	1,039,126	6.9%
Local Non-tax	1,400,577	1,299,845	(100,732)	-7.2%
State General Purpose	52,356,470	54,473,727	2,117,257	4.0%
State Special Purpose	17,431,861	18,863,186	1,431,325	8.2%
Federal General Purpose	11,000	11,000	0	0.0%
Federal Special Purpose	6,927,969	7,084,375	156,406	2.3%
Other Revenues/Sources	236,500	270,000	33,500	14.2%
Total Revenues/Sources	93,419,235	98,096,117	4,676,882	5.0%

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Revenue Summary



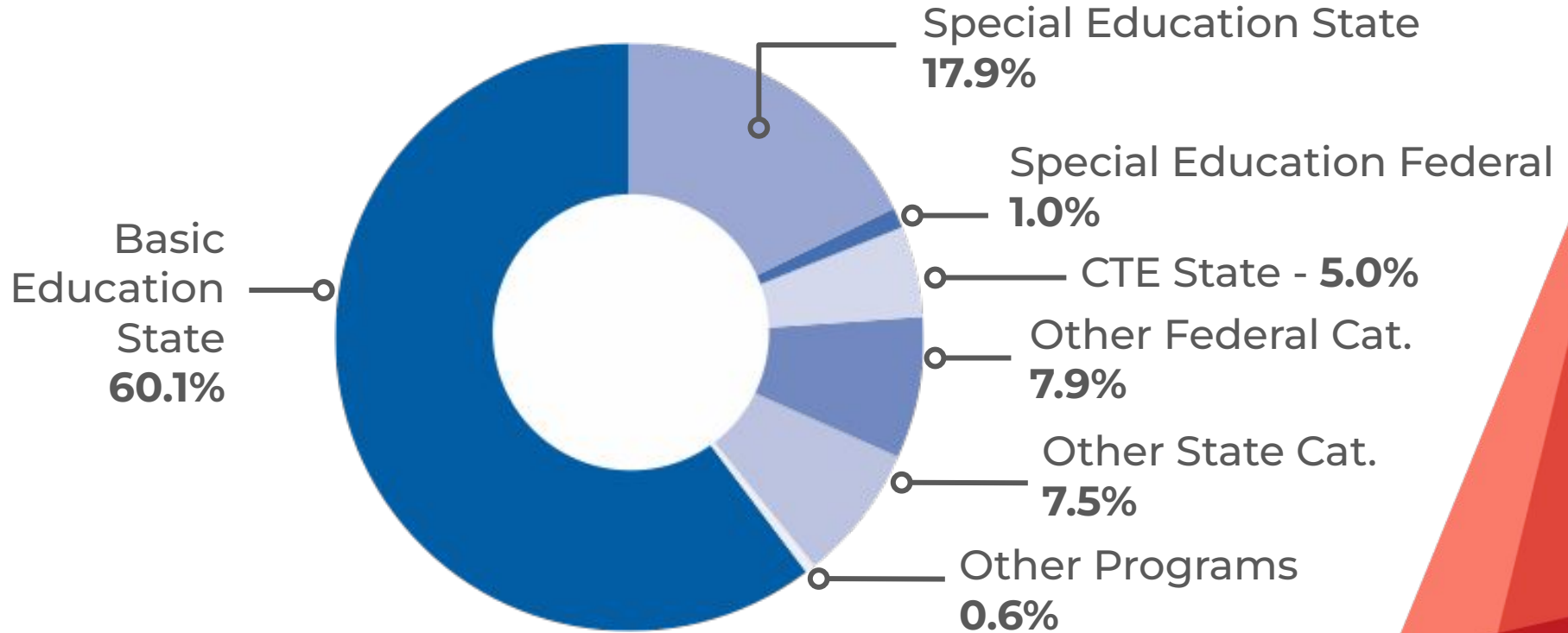
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General Fund - Expenditures by Program Summary

Expenditures by Program	Budget 2024-25	DRAFT Budget 2025-26	25-26 Budget over (under) 24-25 Budget	Expenditure % Change
Basic Education State	56,811,486	59,814,764	3,003,278	5.3%
Career & Technical Education State	4,838,786	4,999,224	160,438	3.3%
Special Education State	16,747,990	17,765,508	1,017,518	6.1%
Special Education Federal	995,696	1,042,341	46,645	4.7%
Other Categorical State	7,113,177	7,489,821	376,644	5.3%
Other Categorical Federal	7,714,495	7,815,300	100,805	1.3%
Other Programs	479,907	560,579	80,672	16.8%
Total Expenditures	94,701,537	99,487,537	4,786,000	5.0%

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Program Summary



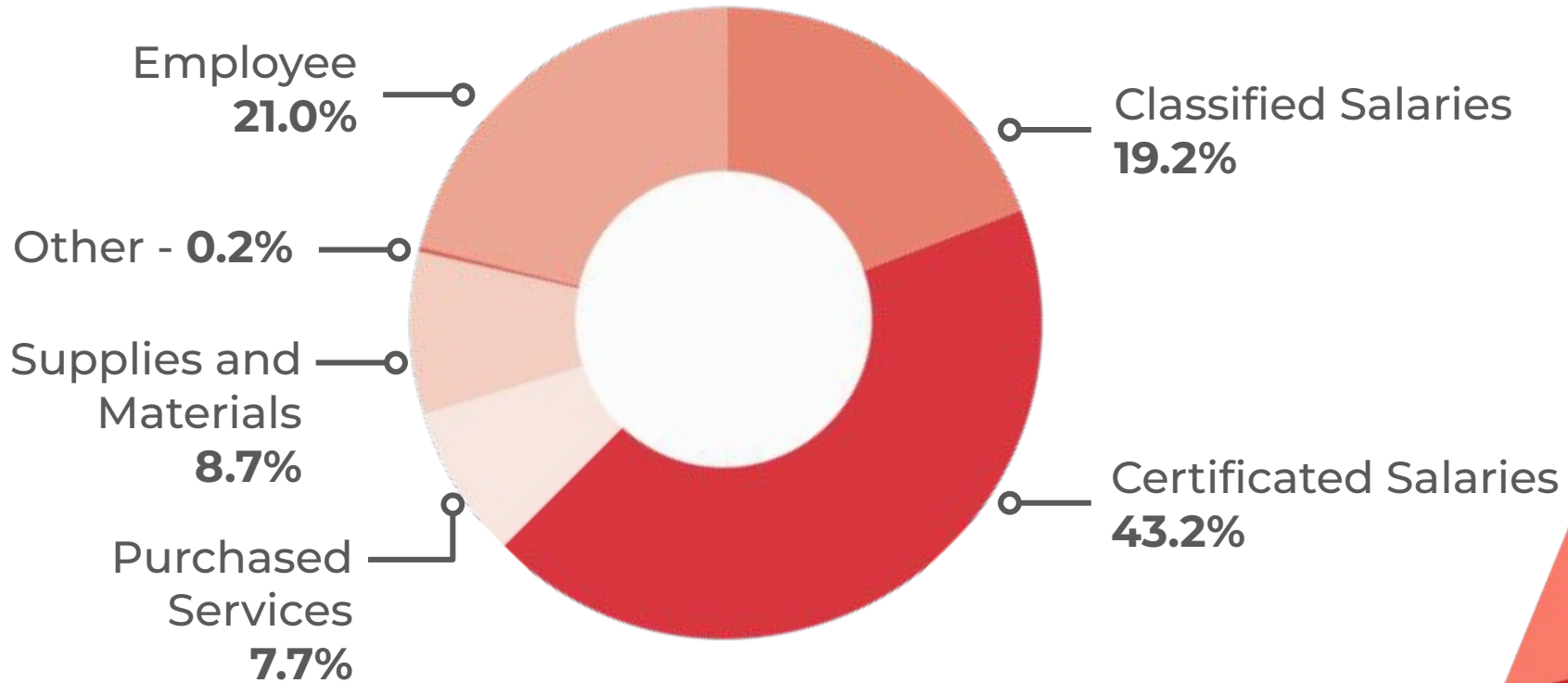
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General Fund — Expenditures by Object Summary

Expenditures by Object	Budget 2024-25	DRAFT Budget 2025-26	25-26 Budget over (under) 24-25 Budget	Expenditure % Change
Certificated Salaries	40,386,805	43,035,084	2,648,279	6.6%
Classified Salaries	18,098,230	19,072,249	974,019	5.4%
Employee Benefits/Payroll Taxes	20,918,276	20,857,926	(60,350)	-0.3%
Supplies and Materials	8,081,967	8,609,472	527,505	6.5%
Purchased Services	7,025,934	7,672,091	646,157	9.2%
Travel	108,325	109,215	890	0.8%
Capital Outlay	82,000	131,500	49,500	60.4%
Total Expenditures	94,701,537	99,487,537	4,786,000	5.0%

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Object Summary



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General Fund — Summary

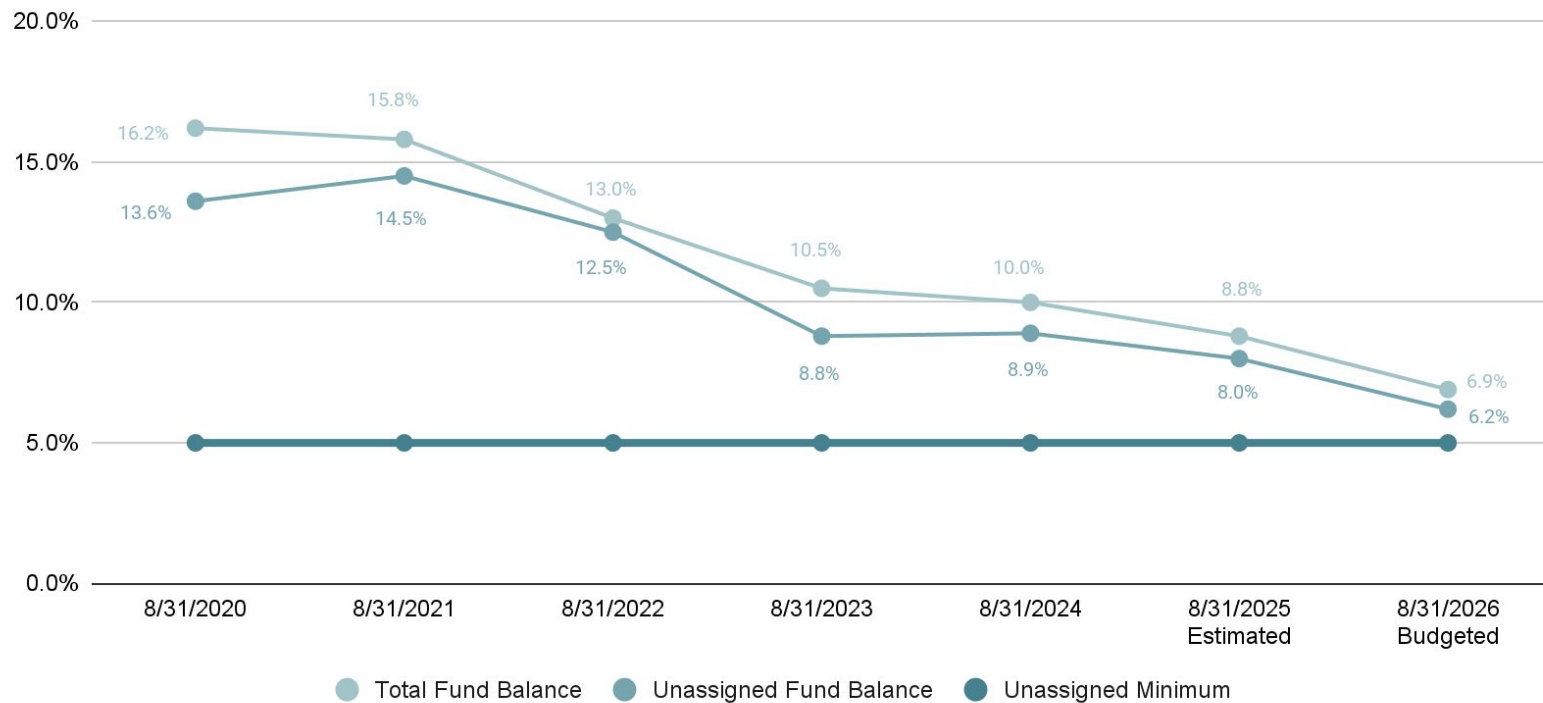
General Fund	DRAFT Budget 2025-26
Beginning Fund Balance	7,900,000
+ Revenues	98,096,117
- Expenditures	(99,487,537)
<i>Revenues over (under) expenditures</i>	<i>(1,391,420)</i>
Ending Fund Balance	6,508,580
<i>Restricted, Committed, Assigned</i>	<i>650,000</i>
<i>Unassigned</i>	<i>5,858,580</i>
<i>Unassigned % of Estimated Revenues</i>	<i>6.2%</i>

General Fund budget reflects:

- Reductions per Reduced Educational Plan
- 5 percent increase in revenues & expenditures
- Ending fund balance above board minimum

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General Fund — Fund Balance Trend



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General Fund — Fund Balance Categories

Total fund balance includes the following categories:

- **Nonspendable** — inventory and prepaid invoices
- **Restricted** — unspent grants and other legally restricted items
- **Committed** — board-identified commitments (currently not used)
- **Assigned** — management-identified assignments (ex: school budget carryover)
- **Unassigned** — amount left after deducting the above items

Board policy sets fund balance minimum:

- Reserved fund balance of at least 5% of revenues (less budget capacity)
- Minimum fund balance reserve is part of unassigned fund balance

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Other Funds



Associated Student Body (ASB)

Debt Service

Capital Projects

Transportation Vehicle

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Associated Student Body Fund — Summary

ASB Fund	DRAFT Budget 2025-26
Beginning Fund Balance	602,099
+ Revenues	738,600
- Expenditures	(810,664)
<i>Revenues over (under) expenditures</i>	<i>(72,064)</i>
Ending Fund Balance	530,035
<i>Restricted for Fund Purposes</i>	<i>530,035</i>
<i>Unassigned</i>	-

ASB Fund budgeted includes student fundraising/spending for:

- General ASB
- Athletics
- Classes
- Clubs

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Debt Service Fund — Summary

Debt Service Fund	DRAFT Budget 2025-26
Beginning Fund Balance	5,206,000
+ Revenues	11,595,421
- Expenditures	(11,278,469)
<i>Revenues over (under) expenditures</i>	<i>316,952</i>
Ending Fund Balance	5,522,952
<i>Restricted for Debt Service</i>	<i>5,522,952</i>
<i>Unassigned</i>	-

Debt Service budget includes:

- Principal and interest on two outstanding bond issues
- Revenues from tax receipts to support these payments

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Capital Projects Fund — Summary

Capital Projects Fund	DRAFT Budget 2025-26
Beginning Fund Balance	3,470,700
+ Revenues	105,000
- Expenditures	(3,231,400)
<i>Revenues over (under) expenditures</i>	<i>(3,126,400)</i>
Ending Fund Balance	344,300
<i>Restricted and Committed</i>	-
<i>Assigned to Fund Purposes</i>	344,300
<i>Unassigned</i>	-

Capital Projects budget includes:

- Remaining expired levy funded projects
- State match funded projects
- Expenditure capacity for emergent needs

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Transportation Vehicle Fund — Summary

Transportation Vehicle Fund	DRAFT Budget 2025-26
Beginning Fund Balance	837,000
+ Revenues	860,000
- Expenditures	(900,000)
<i>Revenues over (under) expenditures</i>	<i>(40,000)</i>
Ending Fund Balance	797,000
<i>Restricted for Fund Purposes</i>	<i>797,000</i>
<i>Unassigned</i>	-

Transportation
Vehicle Fund
includes:

- State bus depreciation
- Three buses previously ordered
- Capacity for additional buses

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Thank You!



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