Tacoma School District No. 10
Resolution No. 2183

A RESOLUTION of the Board of Directors of Tacoma School District No. 10, Pierce County, Tacoma, Washington to adopt the 2026-2027 budget.

WHEREAS WAC 392-123-054 requires that the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year on or before August 31, 2026; and

WHEREAS, public notices were published on May 21, 2026, and May 28, 2026, announcing that the Board of Directors of Tacoma School District No. 10, Pierce County, Washington, would meet in a public meeting on June 4, 2026, for the purpose of holding a required public hearing regarding the 2026-27 Fiscal Budget of the district; and

WHEREAS, pursuant to RCW 28A.320.330 (2)(f)(i) the Board of Directors has been requested to approve an interfund reimbursement from the Capital Projects Fund up to the amount of $9,700,000 to the General Fund for certain costs associated with the application and modernization of technology systems for operations and instruction including, but not limited to, the ongoing fees for online applications, subscriptions, or software licenses, including upgrades and incidental services, and on-going training related to the installation and integration of these products and services; as well as major equipment repair, painting of facilities, and other major preventative maintenance purposes; and

WHEREAS, the district's proposed budget for the upcoming fiscal year has been carefully developed to navigate the complexities of state and federal funding dynamics, while proactively implementing strategic cost-saving measures; and

WHEREAS, the proposed budget plan strives to preserve critical educational programs and services despite the challenges posed by escalating operational costs, declining enrollment trends, and resource constraints; and

WHEREAS, the district remains committed to a practice of regular budget monitoring and appropriate adjustments as circumstances evolve, ensuring fiscal prudence and adaptability;

WHEREAS per best practice guidelines from OSPI, voter approved enrichment levy proceeds may be included in the district's 4-year budget projections. For expiring levies, districts are to assume the first year's voter approved enrichment levy proceeds will continue.

NOW THEREFORE, BE IT

RESOLVED, that the Tacoma School Board of Directors has determined that the final appropriation level of expenditures for each fund in 2026-2027 will be as follows:

APPROPRIATION LEVEL (Expenditures)

A. General Fund	$614,741,729
B. Associated Student Body Fund	$5,135,736
C. Debt Service Fund	$83,391,000
D. Capital Projects Fund	$197,820,675
E. Transportation Vehicle Fund	$3,193,000

INTERFUND TRANSFERS / REIMBURSEMENTS

A. Capital Projects	$9,700,000

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RESOLVED, that the Tacoma School Board of Directors has determined that the four-year financial forecast is as follows:

	2026-27	2027-28	2028-29	2029-30
Enrollment in FTE	26,749.65	26,452.93	26,299.46	26,340.98
General Fund				
Revenue and Other Financing Sources	$ 624,592,709	$ 660,901,262	$ 675,770,597	$ 693,916,823
Appropriation (Expenditures)	$ 614,741,729	$ 650,986,542	$ 665,636,432	$ 683,542,051
Other Financing Uses - Transfers Out				
Excess of Revenues and Other Financing Sources over/under Expenditures and Other Financing Uses	$ 9,850,980	$ 9,914,720	$ 10,134,165	$ 10,374,772
Associated Student Body				
Revenue and Other Financing Sources	$ 6,219,388	$ 6,208,975	$ 6,198,895	$ 6,189,169
Appropriation (Expenditures)	$ 5,135,736	$ 5,156,025	$ 5,177,289	$ 5,199,594
Other Financing Uses - Transfers Out				
Excess of Revenues and Other Financing Sources over/under Expenditures and Other Financing Uses	$ 1,083,652	$ 1,052,950	$ 1,021,606	$ 989,575
Debt Service Fund				
Revenue and Other Financing Sources	$ 88,318,000	$ 87,523,000	$ 58,919,530	$ 58,919,530
Appropriation (Expenditures)	$ 83,391,000	$ 82,875,684	$ 57,525,957	$ 57,780,421
Other Financing Uses - Transfers Out				
Excess of Revenues and Other Financing Sources over/under Expenditures and Other Financing Uses	$ 4,927,000	$ 4,647,316	$ 1,393,573	$ 1,139,109
Capital Projects Fund				
Revenue and Other Financing Sources	$ 48,569,766	$ 399,153,914	$ 49,980,809	$ 54,277,179
Appropriation (Expenditures)	$ 197,820,675	$ 158,801,829	$ 153,301,829	$ 142,301,829
Other Financing Uses - Transfers Out	$ 9,700,000	$ 9,700,000	$ 9,700,000	$ 9,700,000
Excess of Revenues and Other Financing Sources over/under Expenditures and Other Financing Uses	$ (158,950,909)	$ 230,652,085	$ (113,021,020)	$ (97,724,650)
Transportation Vehicle Fund				
Revenue and Other Financing Sources	$ 1,353,100	$ 1,353,100	$ 1,353,100	$ 1,353,100
Appropriation (Expenditures)	$ 3,193,000	$ 1,353,100	$ 1,353,100	$ 1,353,100
Other Financing Uses - Transfers Out				
Excess of Revenues and Other Financing Sources over/under Expenditures and Other Financing Uses	$ (1,839,900)	$ -	$ -	$ -

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Addition of the expenditures and interfund transfers out for each fund comprise the total budgeted use of resources for the fund(s). Adopted at a regular meeting of the Board of Directors of Tacoma School District No. 10 held on the 25th of June 2026.

Board of Directors:

Attest:

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President

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Board Secretary

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