



Aberdeen
School District

*Our Children,
Our Schools,
Our Future*

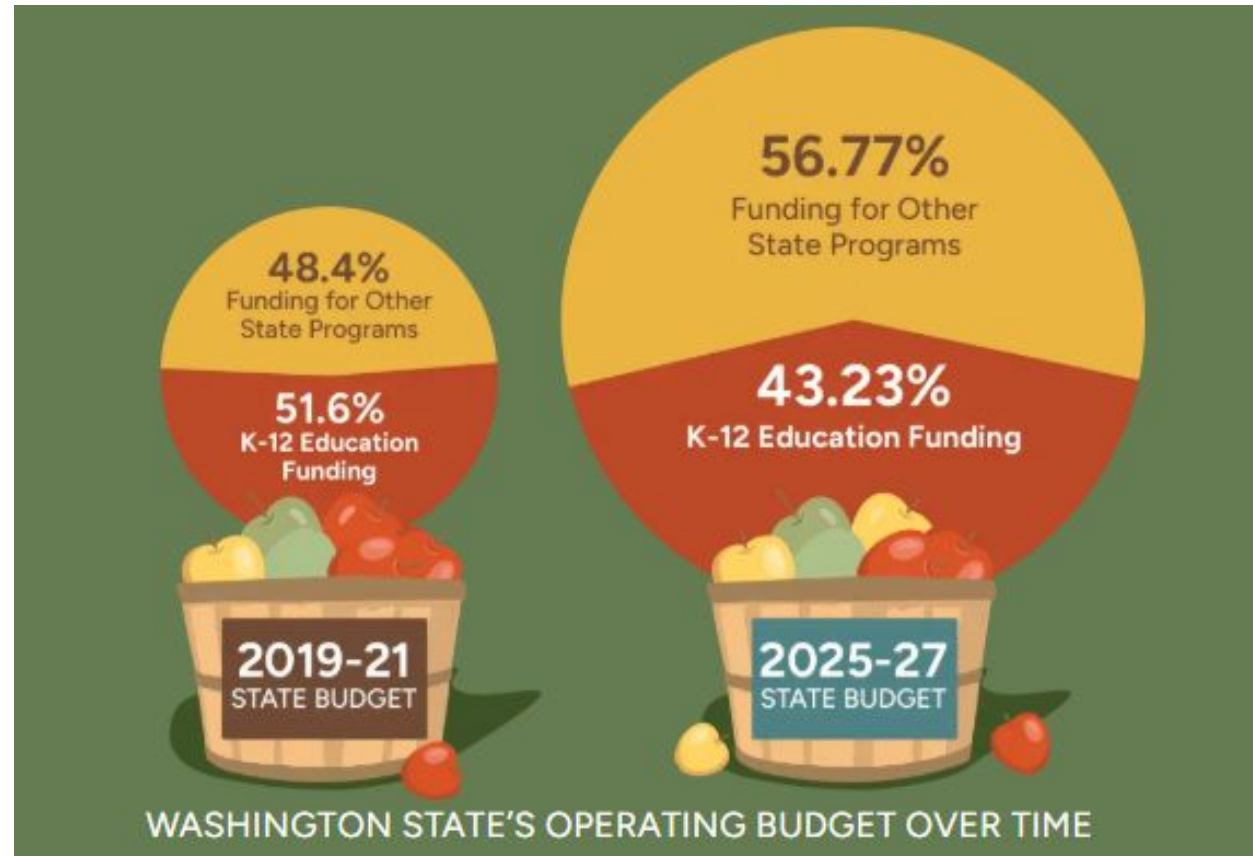
2026-27 Budget Overview

July 21, 2026



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Big Ideas



[OSPI presentation](#)

Source: <https://www.waschoolfunding.org/>

Assumptions for 2026-27 Budget

- Enrollment based on AAFTE for 2025-26 with a 2% decrease
- Decreased staffing due to anticipated reduction in funding and declining enrollment
- Decreased MSOC budget - concerns due to:
 - Increases in insurance rates, fuel and utilities; allowed for rate increases in Special Education out of district placements and contracted services
- Planned for all currently negotiated salary increases
- Include education and experience salary increases
- Incorporate state mandates (K - 3 average class size, PSES staffing)

2026-27 Anticipated Revenue

Source	Dollars	Percentage
Local Taxes (property taxes)	\$ 5,856,785	9.34%
Local Support (tuition, grants/donations)	\$ 397,825	0.63%
State, General (Basic Ed Apportionment)	\$ 33,146,249	52.85%
State, Special (State Grants, Special Programs)	\$ 15,793,306	25.18%
Federal, Special (Federal Grants)	\$ 7,198,831	11.48%
Other School Districts (Non-high, contract payments)	\$ 246,492	0.39%
Other Entities (Private Grants,/Donations, Other Gov't entities)	\$ 79,000	0.13%
Total	\$ 62,718,488	100%

2026-27 Anticipated Expenditures

Benefits & Salary		
Certificated	\$ 24,891,439	39.46%
Classified	\$ 13,629,594	21.61%
Benefits	\$ 13,900,593	22.04%
Total	\$52,421,626	83.10%
Materials, Supplies & Operating Costs (MSOC's)		
Supplies	\$ 3,272,207	5.19%
Contract Services	\$ 7,247,703	11.49%
Travel	\$ 138,687	0.22%
Capital Outlay	\$ 0	0%
Total	\$ 10,658,597	16.90%
Grand Total General Fund Budget Authority	\$ 63,080,223	100%

Certificated Average Salaries 2026-27

Aberdeen average salary= \$ 102,206

State funded salary = \$ 82,248

Difference of \$ 19,958

We are budgeting for 196.9 certificated staff fte for 2026-27

Impact of state underfunding = \$ 3,929,730

General Fund Summary

	Revised Budget 2025-26	Proposed Budget 2026-27
Beginning Balance	\$ 4,925,113	\$ 3,625,261
Total Revenues	\$ 63,259,838	\$ 62,718,488
Total Expenditures	\$ 64,606,403	\$ 63,080,223
Transfers to other funds	\$ 264,015	\$ 100,000
Ending fund balance	\$ 3,314,533 (5.13%)	\$ 3,163,526 (5.02%)

Revenue Comparison

Source	2025-26	2026-27	Difference
Local Taxes	\$ 5,787,680	\$ 5,856,785	+ \$ 69,105
Local Support	\$ 397,010	\$ 397,8250	+ \$ 815
State, General	\$ 34,315,052	\$ 33,146,249	- \$ 1,168,803
State, Special	\$ 15,435,368	\$ 15,793,306	+ \$ 357,938
Federal, Special	\$ 7,068,861	\$ 7,198,831	+ \$ 129,970
Other School Districts	\$ 226,867	\$ 246,492	+ \$ 19,625
Other Entities	\$ 29,000	\$ 79,000	+ \$ 50,000
Total	\$ 63,259,838	\$ 62,718,488	- \$ 541,350

The district will receive \$541,350 less in the 2026-27 school year.

Expenditure Comparison

Benefits & Salary	2025-26	2026-27	Difference
Certificated	\$ 23,733,154	\$ 24,891,439	+ \$1,158,285
Classified	\$ 12,922,921	\$ 13,629,594	+ \$,706,673
Benefits	\$ 13,351,804	\$ 13,900,593	+ \$ 548,789
Total	\$ 50,007,879	\$52,421,626	+ \$ 2,419,747
Materials, Supplies & Op Costs			
Supplies	\$ 5,618,336	\$ 3,272,207	- \$ 2,346,129
Contract Services	\$ 8,447,897	\$ 7,247,703	- \$ 1,200,194
Travel	\$ 187,291	\$ 138,687	- \$ 48,604
Capital Outlay	\$ 345,000	\$ 0	- \$ 345,000
Total	\$ 14,598,524	\$ 10,658,597	- \$3,939,927
Grand Total	\$ 64,606,403	\$ 63,080,223	- \$ 1,526,180

General Fund Summary

	Revised Budget 2025-26	Proposed Budget 2026-27	Difference
Beginning Balance	\$ 4,925,113	\$ 3,625,261	- \$1,299,852
Total Revenues	\$ 63,259,838	\$ 62,718,488	- \$ 541,350
Total Expenditures	\$ 64,606,384	\$ 63,080,223	- \$ 1,526,180
Transfers to other funds	\$ 264,015	\$ 100,000	- \$ 164,015
Ending fund balance	\$ 3,314,533 (5.13%)	\$ 3,163,526 (5.02%)	- \$ 151,007

General Fund MSOC Disclosure

Aberdeen School District No. 5					
2026-2027 MSOC Disclosure					
Combined 1191 MSOC from F-203					
Regular Instruction (Column A)	\$ 3,676,875				
Grades 9-12 Additional (Column I)	\$ 186,704				
* Total MSOC Allocation	\$ 3,863,579				
** Objects of Expenditure from F-195	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 1,009,203	\$ 576,502	\$ -	\$ 1,500	\$ 431,201
Object 7 - totals	\$ 4,452,573	\$ 1,327,427	\$ 250,000	\$ 14,999	\$ 2,860,147
Object 8 - totals	\$ 41,800	\$ 26,800	\$ -	\$ -	\$ 15,000
Object 9 - totals	\$ -	\$ -	\$ -	\$ -	\$ -
* Total Budgeted 5-9 Expenditures	\$ 5,503,576				
* Difference	\$ (1,639,997)				

Additional funds needed to pay for the expenditures not funded by the state, will come from the EP&O Levy or LEA dollars.

General Fund - 4 year projection

School Year		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Enrollment	w/ Running Start & GRAVITY	3,020	2,870	2,751	2,696	2,592
Beginning Fund Balance		4,925,113	3,625,261	3,163,526	3,027,376	3,425,634
Plus Revenue		63,259,838	62,718,488	63,841,256	65,294,638	66,467,757
Transfers	GL 536	-264,015	-100,000	-50,000	-100,000	-120,000
Minus Expenditures		-64,606,403	-63,080,223	-63,927,406	-64,796,380	-66,171,358
Ending/Projected Fund Balance (800's)		3,314.533	3,163.526	3,027.376	3,425.634	3,602.033
	Fund Balance Percentage	5.13%	5.02%	4.74%	5.29%	5.44%
	Salaries/Benefits Percentage	80.85%	83.10%	83.06%	82.85%	83.07%
	MSOC Percentage	19.15%	16.90%	16.94%	17.15%	16.93%

- Declining enrollment for all 4 years
- Continued reductions to staffing over the duration of the 4 years (attrition)
 - IPD increases/experience movement to salaries across all bargaining units.

Capital Project Fund Summary

	Revised Budget 2025-26	Proposed Budget 2026-27
Beginning Balance	\$ 2,011,630	\$ 2,011,630
Total Revenues	\$ 10,731,126	\$ 10,644,349
Total Expenditures	\$ 10,469,000	\$ 9,219,967
Transfer to Debt Service	\$ 1,313,325	\$ 1,256,577
Ending fund balance	\$ 960,431	\$ 2,179,435

This includes the continuation of the Seismic project grants for HLC and Stevens Elementary and various Capital Levy projects throughout the district.

Debt Service Fund Summary

	Revised Budget 2025-26	Proposed Budget 2026-27
Beginning Balance	\$ 775,298	\$ 495,239
Total Revenues	\$ 1,338,325	\$ 1,364,077
Total Expenditures	\$ 1,601,125	\$ 1,550,208
Ending fund balance	\$ 513,128	\$ 309,108

Debt is being paid by Timber Excise Tax in fund balance and transfers from the General Fund and Capital Projects.

Associated Student Body (ASB) Fund Summary

	Revised Budget 2025-26	Proposed Budget 2026-27
Beginning Balance	\$ 267,655	\$ 300,960
Total Revenues	\$ 429,767	\$ 534,966
Total Expenditures	\$ 433,414	\$ 553,977
Ending fund balance	\$ 264,008	\$ 281,949

We are starting to see the implications of HB 1660.

Transportation Vehicle Fund Summary

	Revised Budget 2025-26	Proposed Budget 2026-27
Beginning Balance	\$ 267,655	\$ 280,225
Total Revenues	\$ 429,767	\$ 403,490
Total Expenditures	\$ 433,414	\$ 400,000
Ending fund balance	\$ 264,008	\$ 283,715

The state priority is to upgrade fleets to electric buses. We are planning to purchase 1 electric bus utilizing grant funds. We will complete the purchases of the buses currently on order.

Moving Forward

- ESD has reviewed and approved the budget
- Some additional planning to do (including completion of negotiations)
- Finalize revenue projections for all funds
- Finalize staffing based on implications of negotiations
- Budget resolution will be brought to August 4th meeting for adoption
- Continue Legislative Advocacy

Questions?

