The best education for every student.

STEILACOOM
Historical School District No. 1



2026-2027 BUDGET information



Steilacoom Historical School District No. 1 does not discriminate in any programs or activities on the basis of sex, race, ethnicity, color, religion, creed, national origin, sexual orientation, gender identity, gender expression, homelessness, immigration or citizenship status, disability, neurodivergence, the use of a trained dog guide or service animal, age, and honorably discharged veteran or military status and provides equal access to the Boy Scouts and other designated youth groups.

Allegations or concerns can be reported to the following staff:

Issues related to Section 504
Kari Terjeson, Director of Special Education
511 Chambers Street
Steilacoom, WA 98388
253-983-2238
kterjeson@steilacoom.k12.wa.us

Issues related to Title IX, Title VII, ADA, Civil Rights
Susanne Beauchaine, Executive Director for Human Resources
511 Chambers Street
Steilacoom, WA 98388
253-983-2222
sbeauchaine@steilacoom.k12.wa.us

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BUDGET INFORMATION

for the fiscal year September 1, 2026 through August 31, 2027

Published August 2026
Steilacoom Historical School District No. 1
511 Chambers Street, Steilacoom, WA 98388
www.steilacoom.k12.wa.us
253-983-2200

Questions about the budget may be directed to:
Sarah Jahn, CFO
sjahn@steilacoom.k12.wa.us

RECORD OF REVISIONS

All revisions to the budget document (outside of minor typographical errors) will be recorded below:

Revision Date	Page	Description

BUILDING OUR DISTRICT'S BUDGET **STARTS WITH OUR VISION, MISSION, AND CORE VALUES**

The Steilacoom Historical School District has 4 elementary schools, 1 middle school, and 1 high school, all of which serve approximately 3,000 students. The district employs over 300 staff members and 90 substitute personnel.

OUR VISION

The best education for every student

OUR MISSION

The mission of Steilacoom Historical School District No. 1, in partnership with our communities, is to educate and prepare responsible citizens who can contribute and adapt in a changing world.

OUR CORE VALUES

ACADEMICS

We commit to engage all students by using effective instructional practices, challenging students to reach their fullest potential.

CLIMATE

We ensure a positive, respectful, and safe learning climate, responsive to students' individual needs.

COMMUNITY

We welcome and encourage family and community involvement, where each member of the school community is a valued partner.

COLLABORATION

We practice purposeful, professional, student-centered collaboration.

INTEGRITY

We commit to act with honesty and integrity, respecting all diversity.

ACCOUNTABILITY

We, the SHSD learning community, share in the responsibility for attaining academic and fiscal goals by providing educators with the necessary tools and resources for success.





STRATEGIC PLAN

In July of 2026, Steilacoom Historical School District launched a five-year Strategic Plan focusing on learning, culture, and systems.

LEARNING

Support and expand innovative instructional practices that promote continuous learning for both students and adults.

CULTURE

Foster a student-centered climate and culture where positive relationships, well-being, and equitable access to high-quality programs are prioritized.

SYSTEMS

Align and leverage district-wide systems and processes to improve organizational performance, while balancing operational efficiency and student needs.

SCHOOL BOARD



CODY BALOGH

POSITION 1



PATRICK LEWIS

POSITION 2



MELANIE TINSLEY

POSITION 3



LOUJANNA ROHRER

POSITION 4
Board Vice Chair



SAM SCOTT

POSITION 5
Board Chair

MESSAGE
FROM THE **SUPERINTENDENT**

As we present the Steilacoom Historical School District's annual budget, we do so with deep appreciation for the trust our students, families, staff, and community place in us. SHSD has a longstanding history of serving students through strong relationships, high expectations, and meaningful community partnerships. Our mission and vision reflect a shared belief in the power of public education and the importance of preparing every student to thrive academically, socially, and emotionally.

We also recognize that strong schools require responsible stewardship of public resources. SHSD takes its commitment to financial stewardship seriously and works diligently to ensure the resources entrusted to us are spent wisely, strategically, and in ways that directly support student learning and well-being. This budget reflects careful planning, thoughtful prioritization, and a continued focus on maintaining both fiscal responsibility and educational excellence.

Our district's efforts continue to produce strong results for students. SHSD has been recognized by the state as one of the top 25 performing school districts in both student achievement and student growth. This recognition is a reflection of the hard work and dedication of our staff, the support of our families and community, and the determination and resilience of our students.

As we look ahead, we remain committed to continuous improvement, transparent communication, and ensuring every student has access to high-quality learning opportunities and supportive school experiences. Together, we will continue building a strong future for the students and families we serve.

Warm Regards,

K. Weight

DR. KATHI WEIGHT
Superintendent



Steilacoom Historical School District
ORGANIZATIONAL CHART



DR. KATHI WEIGHT
Superintendent



GWEN MILLER
Executive Assistant, PIO, PRO



SARAH JAHN
Chief Financial Officer



LAURIE VALLIERES
Executive Director of Teaching & Learning



SUSANNE BEAUCHAINE
Executive Director for Human Resources



SHAE EMERY
Director of Operations



KARI TERJESON
Director of Special Education

SCHOOL LEADERSHIP TEAMS

HIGH SCHOOL



Hayley Hathaway



Laura Conklin



Angela Desjardins

MIDDLE SCHOOL



JoAnne Fernandes



Kristen Barton



John Nystrom

ELEMENTARY SCHOOLS



Alex Clauson



Loretta Duncan



Christine Firth



Mike Miller

BUDGET **DEVELOPMENT**

Budgeting is a process of estimating resources and allocating the use of those resources to best fulfill the mission, goals, and initiatives of the District. The development of the budget begins with estimating future student enrollment which drives the estimation of revenues, staffing requirements, and other operational expenditures. The administrative team works together to prepare a balanced budget for Board consideration through departmental and school team meetings, as well as public hearings, before the Board adopts the final budget. The Washington state legislative session coincides with the budget calendar, influencing budget development.

The district uses a framework to guide budget development, considering internal and external constraints on district resources.



Review current year operating revenue and expenditures

- What's happening now? Will current activity continue in the future?
- Are current activity trends accurately represented by the current budget?



Review contractual requirements

- Contractual obligations of the Collective Bargaining Agreements
- Rate changes for utilities, insurance, and other continuing vendor agreements



Review regulatory changes

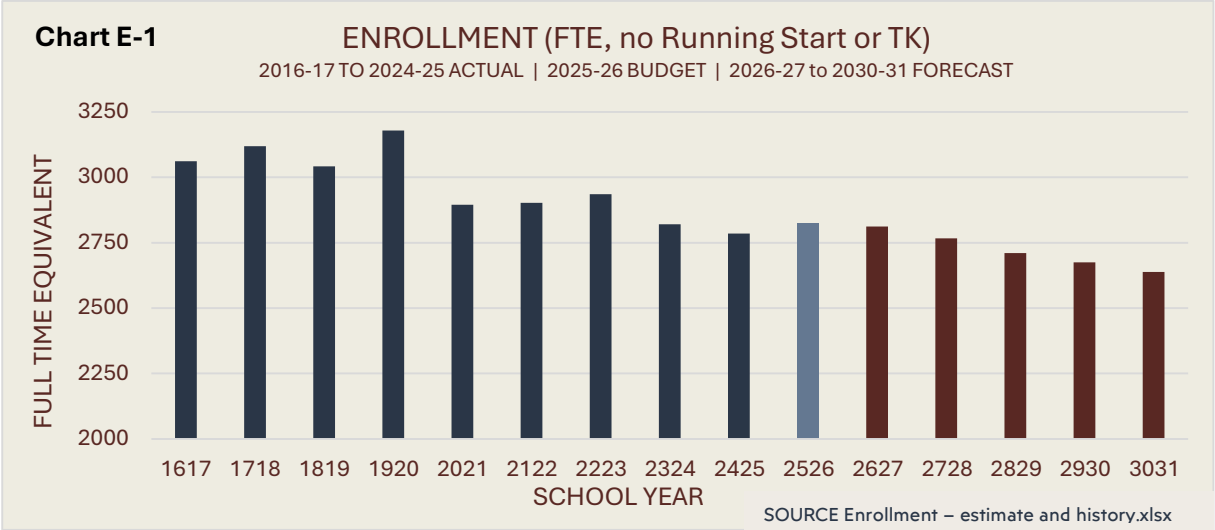
- Enacted state or federal legislation affecting the budget year and beyond
- Retirement or creation of grant funding opportunities



Review district policy

- Retirement or creation of district-directed programming, priorities, and initiatives

ENROLLMENT



As with most school districts, our enrollment has declined since the pandemic. Coupled with decreasing birthrates, enrollment is expected to continue to decline for the next few years. The district hopes to offset enrollment declines as new housing opportunities develop within our boundaries.

	Table E-1: K-12 Basic Education Enrollment, Average Annual Full Time Equivalent (AAFTE)								
	Actual					Forecast			
YEAR	2122	2223	2324	2425	2526	2627	2728	2829	2930
AAFTE	3041	3025	2926	2896	2943	2812	2767	2711	2675
	SOURCE: Actual https://ospi.k12.wa.us/policy-funding/school-apportionment/safs-report, Forecast 2627 F-195F, pg. 1 of 14								

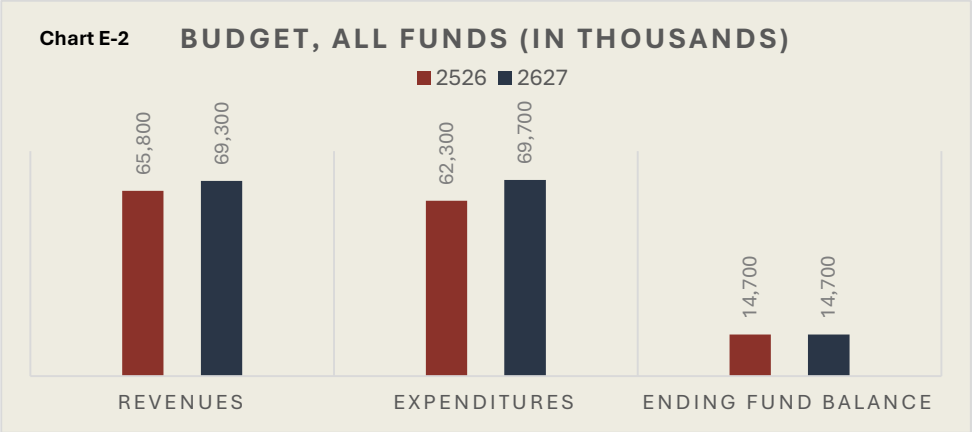
BUDGET, ALL FUNDS (F-195)

The 2026-2027 budget includes increases to both revenues and expenditures across all funds.

- Projected Enrollment FTE: 3007
  - Includes Running Start
- Total Appropriations: $69,336,600
- Teaching, % of General Fund: 59%
- General Fund Exp per Student: $19,800
- Total Employee FTE: 307
- Total teacher FTE: 186

Table E-2: Budget, All Funds	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues	65,817,700	69,336,600	5%
Expenditures	62,268,700	69,705,000	12%
Net	3,549,000	(368,400)	-110%
Beginning Fund Balance	11,171,400*	15,121,300	35%
Ending Fund Balance	14,720,400	14,752,900	<1%

*2526 beginning fund balance updated to actual 2425 ending fund balance



The district utilizes a fund accounting system as required by OSPI including funds for general operations, capital projects, associated student body (ASB), debt service and transportation vehicles. Ninety-nine percent (99%) of district activity occurs in the general, capital and ASB funds. The remaining one percent (1%) occurs in the debt service and transportation vehicle funds. Due to the minimal activity of these two funds, they are represented as "Other" in tables and narrative sections of this document. Detailed information for these funds is located in the Budget Detail section.

Table E-3: 2026-27	GENERAL	CAPITAL	ASB	OTHER*	TOTAL
Revenues	60,621,300	7,293,800	1,366,500	55,000	69,336,600
Expenditures	59,563,000	9,092,500	1,049,500	-	69,705,000
Net	1,058,300	(1,798,700)	317,000	55,000	(368,400)
Beginning Fund Balance	8,628,500	4,947,500	343,400	1,201,900	15,121,300
Ending Fund Balances	9,686,800	3,148,800	660,400	1,256,900	14,752,900

*Debt Service and Transportation Vehicle funds, combined

FOUR-YEAR BUDGET AND ENROLLMENT FORECAST (F-195F)

The four-year budget forecast (F-195F) is submitted to OSPI along with the primary budget document, the F-195. Summary information is provided for all individual funds as well as grand totals for all funds, by year. Enrollment is also estimated for the four-year period.

TABLE E-5: FOUR-YEAR FORECAST FY 2627 – FY 2930

FUND	2026-2027	2027-2028	2028-2029	2029-2030
GENERAL				
REVENUE	60,621,300	61,630,700	62,934,100	64,305,800
EXPENDITURES	59,563,000	61,349,900	63,190,400	65,086,100
NET	1,058,300	280,800	(256,300)	(780,300)
BEGIN FUND BALANCE	8,628,500	9,686,800	9,967,600	9,711,300
END FUND BALANCE	9,686,800	9,967,600	9,711,300	8,931,000
CAPITAL				
REVENUE	7,293,800	7,507,400	7,727,500	3,800,800
EXPENDITURES	9,092,500	7,400,000	8,670,000	3,500,000
NET	(1,798,700)	107,400	(942,500)	300,800
BEGIN FUND BALANCE	4,947,500	3,148,800	3,256,200	2,313,700
END FUND BALANCE	3,148,800	3,256,200	2,313,700	2,614,500
ASB				
REVENUE	1,366,500	1,380,200	1,394,000	1,407,900
EXPENDITURES	1,049,500	1,096,800	1,146,100	1,197,600
NET	317,000	283,400	247,900	210,300
BEGIN FUND BALANCE	343,400	660,400	943,800	1,191,700
END FUND BALANCE	660,400	943,800	1,191,700	1,402,000
OTHER				
REVENUE	55,000	55,000	55,000	55,000
EXPENDITURES	-	-	-	-
NET	55,000	55,000	55,000	55,000
BEGIN FUND BALANCE	1,201,900	1,256,900	1,311,900	1,366,900
END FUND BALANCE	1,256,800	1,311,900	1,366,900	1,421,900
TOTALS				
REVENUE	69,336,600	70,573,300	72,110,600	69,569,500
EXPENDITURES	69,705,000	69,846,700	73,006,500	69,783,700
NET	(368,400)	726,600	(895,900)	(214,200)
BEGIN FUND BALANCE	15,121,300	14,752,900	15,479,500	14,583,600
END FUND BALANCE	14,752,900	15,479,500	14,583,600	14,369,400

SOURCE: 2026-2027 F-195F, pgs. 2-14

Table E-4: Four-year enrollment forecast, AAFTE				
Grade level	2627	2728	2829	2930
Kinder	194	188	182	187
1st	204	193	188	182
2nd	176	202	193	187
3rd	201	176	202	193
4th	210	200	170	200
5th	220	215	210	180
6th	250	231	226	221
7th	250	255	235	230
8th	250	250	255	240
9th	257	250	250	255
10th	250	257	250	250
11th (excluding RS)	200	200	200	200
12th (excluding RS)	150	150	150	150
Subtotal	2812	2767	2711	2675
Running Start	195	190	190	190
Drop Out Reengagement	-	-	-	-
ALE Enrollment	-	-	-	-
Total K-12	3007	2957	2901	2865

SOURCE: 2627 F-195, pg. 1 of 14

BUDGET NOTES AND CHANGES

This budget document provides summary and detail information for the district extracted from the F-195 and F-195F documents required by the Office of the Superintendent of Public Instruction (OSPI) for school districts. The basis documents can be found on the district's or OSPI's websites.

District financial website:
https://www.steilacoom.k12.wa.us/who-we-are/departments/financial-services

OSPI budget report website: https://ospi.k12.wa.us/policy-funding/school-apportionment/safs-report

BUDGET PRESENTATION NOTES

Ending fund balances for 2025-2026 may not align with beginning fund balances for 2026-2027 as we may have updated revenue and expenditure estimates as the current fiscal year progresses. 2025-2026 budget figures have been presented as approved by the board in August 2025 except for beginning fund balances for 2025-2026 as those amounts were confirmed at the conclusion of the 2024-2025 audit in May 2026.

Unless noted otherwise:

- All dollar amounts are rounded to the nearest hundred

- All student and staff full time equivalent (FTE) is rounded to the nearest whole number

General Fund:

Programs 01-Basic Education and 97-Other Support, Operations. These two programs encompass basic district activities funded by apportionment and tax levy and not funded by grants. These costs are the day-to-day expenditures of operating the district. Most certificated and classified staff salaries and benefits, all utility and property insurance costs, as well as curriculum and supplies are included in these programs.

For the 2026-27 fiscal year, some notable changes have been made to these program budgets.

- A ten percent (10%) increase in utility and energy costs is expected in FY 2627.
- Property and liability insurance increased forty-seven percent (47%) over the previous year. This increase is in response to rising tort claim awards experienced by members of our insurance pool, WSRMP.
- A reduction in election fee budgets of approx. $30,000. Voters approved a new capital levy and renewed the EP&O levy in November 2025. Running these elections together and with a general election reduced our overall costs in FY 2526. Board member elections are held every other year and will occur again in the fall of 2027, the 2027-28 fiscal year. Approximately $15,000 will be added to the FY 2728 budget for that election.
- Budget right-sizing in fiscal years 2022-23 and 2023-24 reduced most budget capacity or contingency. Contingency amounts in the budget allow for some flexibility during the fiscal year to cover unexpected operating increase (e.g., higher than average inflation on supplies) or to take advantage of new opportunities (e.g., trying out a new curriculum subscription or software at an introductory price).
- Building budgets have been standardized based on a previous formula. We've reinstituted a dollar-per-student calculation for each building based on forecasted enrollment.

BUDGET **OVERVIEW**

A budget is required for any fund that has anticipated activities in a given fiscal year. The majority of the district's budget resides in the General, Capital Projects, and ASB funds. Our Transportation and Debt Service funds have minimal activity due to contracted transportation services (paid out of the General Fund) and a lack of outstanding debt, respectively.

The district budgets activity for the following funds, according to OSPI's *School District Accounting Manual (SDAM).*



General Fund - the majority of revenues and expenditures flow through this fund, including grant activities not assigned to other funds.



Capital Projects Fund – for the acquisition, construction, or in certain cases, improvement, of land, facilities, equipment for use in the operation of the district.



Associated Student Body (ASB) - a Special Revenue fund that accounts for the financial activities of the district's student groups.



Debt Service - houses tax proceeds, other revenues, and disbursements related to the repayment of outstanding bonds.



Transportation Vehicle Fund – for the purchase and major repair of pupil transportation equipment.

TABLE 1-1				
ALL FUNDS	2425 ACTUAL	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues	64,533,700	65,817,700	69,336,600	5%
Expenditures	61,079,900	62,268,700	69,705,000	10%
Net	3,453,800	3,549,000	(368,400)	-110%
Beginning Fund Balance	7,717,600	11,171,400	15,121,300	35%
Ending Fund Balance	11,171,400	14,720,400	14,752,900	-

In the budget tables, ending fund balances for FY 2526 may not align with beginning fund balances for FY 2627 as we may have updated revenue and expenditure estimates as the current fiscal year progresses.

Fiscal year 2526 budget figures have been presented as approved by the board in August 2025 except for beginning fund balances as those amounts were confirmed at the conclusion of the FY 2425 audit in May 2026.

TABLE E-3: 2026-2027 BUDGET					
ALL FUNDS	GENERAL	CAPITAL	ASB	OTHER*	TOTAL
Revenues	60,621,300	7,293,800	1,366,500	55,000	69,336,600
Expenditures	59,563,000	9,092,500	1,049,500	-	69,597,800
Net	1,058,300	(1,798,700)	317,000	55,000	(368,400)
Beginning Fund Balance	8,628,500	4,947,500	343,400	1,201,900	15,121,300
Ending Fund Balances	9,686,800	3,148,800	660,400	1,256,900	14,752,900
*Debt Service and Transportation Vehicle funds, combined					

FUND ACCOUNTING AND BUDGETING

School districts, among other governmental entities in Washington and across the nation, manage financial activities using a series of accounts called funds. Funds may have an individual purpose or be an amalgamation of general activities that do not require the specificity of a separate fund. The Office of the Superintendent of Public Instruction (OSPI) regulates the number and types of funds utilized by a school district for financial activities. OSPI authors the School District Accounting Manual (SDAM) to guide districts in the appropriate accounting methods for school district fiscal activities such as budgeting, financial reporting, and day to day fiscal operations. OSPI collaborates with the State Auditor's Office (SAO) to integrate legislative and industry standards into the SDAM to support healthy accounting practices in school districts. For more information on the accounting manual, visit: https://ospi.k12.wa.us/policy-funding/school-apportionment/guidance-and-tools/accounting-manual

The district budgets activity for the following funds, according to the SDAM: Not all fund types available to school districts are utilized by the district simply because our operations do not include the activities serviced by such funds.

General Fund – the majority of revenues and expenditures flow through this fund, including grant activities not assigned to Capital, Debt Service, or ASB activities.

Capital Projects Funds – Two capital projects funds are utilized in Washington schools. Both are limited to activities that involve the acquisition or construction of major capital assets.

> *Capital Projects Fund* – for the acquisition, construction, or in certain cases, improvement, of land, facilities, equipment for use in the operation of the district.
>
> *Transportation Vehicle Fund* – for the purchase and major repair of pupil transportation equipment.

Associated Student Body Fund (ASB) – The ASB is a Special Revenue fund, described in the SDAM as, "financed, in part, by the establishment and collection of fees from students and nonstudents as a condition of their attendance at any optional noncredit extracurricular event of the district. As a Special Revenue Fund, the ASB Fund is under the control, supervision, and approval of the board of directors, and the school district legally owns the resources accounted for in the ASB fund." (RCW 28A.320.330. RCW 28A.325.030.)

Debt Service Fund – This fund houses tax proceeds, other revenues, and disbursements related to the repayment of outstanding bonds.

The district's Transportation and Debt Service funds have minimal activity which is generally limited to interest revenue on residual cash balances in the funds.

BUDGET CALENDAR

Budget planning begins shortly after the new school year commences. The governor's budget is released in December, just before the legislative session begins. We review October enrollment figures to estimate next year's enrollment, then review current staffing levels for adequacy. Final budget adjustments aren't made until the legislative session ends as final revenue drivers are not finalized until the state budget is signed by the governor.

Table 1-2: Budget Calendar

Month	Activity
December 2025	Enrollment projections, revenue estimate
	15th Governor's budget released
January 2026	Legislative session begins
	Preliminary staffing estimates
February	Updated staffing estimates based on enrollment, revenue drafts
March	Initial budget meetings (departments, schools)
April	Finalize draft budget
	Legislative session ends
May	Adjust final draft budget for legislative changes
June	17th – School Board - First Reading
July	1st Public Notice on 2026-27 Budget
	8th Public Notice on 2026-27 Budget
	15th School Board – Second Reading, budget adopted

ENROLLMENT FORECASTING

Student enrollment is calculated two ways; headcount or average annual full time equivalent (AAFTE). Both are useful but for different purposes. Headcount is the total number of student bodies to whom the district provides educational services. This number is used to determine staffing, transportation, and facility needs. AAFTE is the number of student bodies multiplied by the amount of time they spend utilizing district services. Most students are at school for the entire day (1.0 AAFTE), but some only attend part-time including homeschool students, some special education students, students attending college classes while in high school, among others. AAFTE is the value used in the state's apportionment calculation that determines state funding to the district.

TABLE 1-4: BASIC ENROLLMENT BY SITE

SCHOOL	2627	2728	2829	2930	3031
Anderson Island Elementary	10	9	10	9	10
Cherrydale Elementary	350	340	350	345	345
Chloe Clark Elementary	415	410	405	395	400
Saltar's Point Elementary	430	415	380	380	390
Pioneer Middle School	750	736	716	691	649
Steilacoom High School	857	857	850	855	845
Total	2812	2767	2711	2675	2639

The district contracts biannually with an economist/demographer to forecast student enrollment for grades K through 12 based on prior year enrollment, live births, housing and other economic indicators. This initial estimate is compared with actual enrollment during budget development to determine the enrollment value for the final budget.

TABLE 1-3: ENROLLMENT FORECAST BY GRADE

GRADE	2627	2728	2829	2930	3031
KINDERGARTEN	194	188	182	187	197
FIRST	204	193	188	182	188
SECOND	176	202	193	187	182
THIRD	201	176	202	193	188
FOURTH	210	200	170	200	180
FIFTH	220	215	210	180	210
SIXTH	250	231	226	221	189
SEVENTH	250	255	235	230	225
EIGHTH	250	250	255	240	235
NINTH	257	250	250	255	240
TENTH	250	257	250	250	255
ELEVENTH	200	200	200	200	200
TWELFTH	150	150	150	150	150
TOTAL	2812	2767	2711	2675	2639

SOURCE: F-195F, page 1, Enrollment – estimate and history FTE summary tab
NOTE: Does not include Transition to Kindergarten or Running Start enrollment



REVENUES

Once enrollment is forecast, all revenues are estimated for the year. District revenues are grouped into three major categories: state, federal, and local.

STATE FUNDING

The state of Washington provides education funding primarily through apportionment. This revenue is calculated by multiplying the estimated enrollment (AAFTE) by factors set by the legislature or statute. Besides apportionment, the state provides funding for state grants and entitlement programs.

FEDERAL FUNDING

Federal funding includes entitlement and competitive grants, Impact Aid, USDA National School Lunch Program commodities and reimbursements, and other programs. These funds may be received from the state as a passthrough grant or paid directly by the federal government to the district.

LOCAL FUNDING

All other funds not classified as state or federal revenues are recognized as local sources in the budget and financial reports of the district. The primary source of local funding (91%) in the General Fund is the local tax levy. Secondary local funding sources include, but are not limited to, gifts and donations, Food Service sales, community rental of district properties, and student fines and fees.





EXPENDITURES

Once revenue is estimated, the district projects expenditures for the year. Expenditures include personnel costs, contracted services, textbooks, utilities, and supplies.

PERSONNEL

As a service-based organization, the district's largest General Fund expenditure is payments to employees. Salaries and benefits constitute approximately eighty percent (80%) of the district's budgeted expenditures each year.

CONTRACTED SERVICE DEPARTMENTS

The district contracts with vendors for Food Service and Transportation services instead of hiring employees and operating these services in-house. Contract oversight is provided by district directors. These two programs constitute approximately eight percent (8%) of the General Fund annual expenditure budget.

OTHER EXPENDITURES

The district procures a variety of supplies and services in the course of the year. Our largest General Fund expenditures, outside of personnel costs and contracting Food Service and Transportation services, are educational supplies and services, software systems, insurance and utilities, and Running Start college tuition.

FY 2026-27 BUDGET OVERVIEW – ALL FUNDS

The district is budgeting a five percent (5%) increase in revenues and a twelve percent (12%) increase in expenditures in 2026-27 over 2025-26 in all funds.

TABLE 1-5: 2026-27 OVERVIEW						
ALL FUNDS	GENERAL	CAPITAL	ASB	OTHER*	TOTAL	2526
Revenues and Other Financing Sources	60,621,300	7,293,800	1,366,500	55,000	69,336,600	65,817,700
Expenditures and Other Financing Uses	59,563,000	9,092,500	1,049,500	-	69,705,000	62,268,700
Revenues over Expenditures	1,058,300	(1,798,700)	317,000	55,000	(368,400)	3,549,000
Beginning Fund Balances	8,628,500	4,947,500	343,400	1,201,900	15,121,300	11,171,400
Ending Fund Balances	9,686,800	3,148,800	660,400	1,256,900	14,752,900	14,720,400

*OTHER includes the Transportation Vehicle fund and the Debt Service fund, combined.

GENERAL FUND

The majority of district financial activity flows through this fund, including grant activities not assigned to Capital, Debt Service, or ASB activities.

TABLE 1-6	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues	57,780,400	60,621,300	5%
Expenditures	56,941,900	59,563,000	5%
Net	838,500	1,058,300	26%
Beginning Fund Balance	7,389,100	8,628,500	17%
Ending Fund Balance	8,227,600	9,686,800	18%

REVENUES

General Fund revenues for FY 2627 are anticipated to increase five percent (5%) over FY 2526 budgeted amounts.

TABLE 1-7	2526 BUDGET	2627 BUDGET	% CHANGE
State	43,305,200	45,709,700	6%
Federal	3,426,000	3,557,600	4%
Local	11,049,200	11,354,000	3%
Total	57,780,400	60,621,300	5%

State revenue increased due to inflationary adjustments approved by the legislature. Federal revenue increased due to the sunsetting of one grant and remaining carryover funds. Local revenue increased per the approved tax levy amount authorized by taxpayers.

EXPENDITURES

General Fund expenditures are expected to increase five percent (5%) over FY 2526 budgeted amounts.

TABLE 1-8	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries & Benefits	44,206,200	45,741,100	3%
Non-salary operating costs	12,735,700	13,821,900	9%
Total	56,941,900	59,563,000	5%

Expenditures are anticipated to increase due to inflationary adjustments (utilities, salaries), rate changes (insurance, benefits) and the adjustment of resources in response to changing district and program goals.



CAPITAL PROJECTS FUND

Two capital projects funds are utilized in Washington schools. Both are limited to activities that involve the acquisition or construction of major capital assets. The district utilizes a Capital Projects fund for facility and land purchases, improvements, and equipment purchases.

TABLE 1-9	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues	6,533,100	7,293,800	9%
Expenditures	3,910,000	9,092,500	132%
Net	2,623,100	(1,798,700)	-168%
Beginning Fund Balance	2,324,400	4,947,500	113%
Ending Fund Balance	4,947,500	3,148,800	-36%

ASSOCIATED STUDENT BODY (ASB) FUND

The ASB is a Special Revenue fund, described in the SDAM as, "financed, in part, by the establishment and collection of fees from students and nonstudents as a condition of their attendance at any optional noncredit extracurricular event of the district. As a Special Revenue Fund, the ASB Fund is under the control, supervision, and approval of the board of

directors, and the school district legally owns the resources accounted for in the ASB fund." (RCW 28A.320.330. RCW 28A.325.030.)

TABLE 1-10	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues	1,449,200	1,336,500	-8%
Expenditures	1,416,800	1,049,500	-26%
Net	32,400	317,000	878%
Beginning Fund Balance	311,000	343,400	-14%
Ending Fund Balance	343,400	660,400	53%

OTHER FUNDS

Debt Service Fund – This fund houses tax proceeds, other revenues, and disbursements related to the repayment of outstanding bonds. The district does not currently have outstanding debt, so activity in the Debt Service Fund is limited to interest revenue from residual fund balances.

TABLE 1-11	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues	50,000	50,000	-
Expenditures	-	-	-
Net	50,000	50,000	-
Beginning Fund Balance	914,700	964,700	7%
Ending Fund Balance	964,700	1,014,700	7%

Transportation Vehicle Fund (a Capital Projects Fund) – for the purchase and major repair of pupil transportation equipment. Because the district contracts for pupil transportation services with a qualified vendor, the Transportation Vehicle Fund has limited activity.

TABLE 1-12	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues	5,000	5,000	-
Expenditures	-	-	-
Net	5,000	5,000	-
Beginning Fund Balance	232,200	237,200	29%
Ending Fund Balance	237,200	242,200	31%



LEVY **INFORMATION**

On November 4, 2025, voters were asked to renew Steilacoom Historical School District's Education Programs & Operations (EP&O) Levy (Proposition 1) and Capital Projects Fund (CP) Levy (Proposition 2) that were approved by voters in 2021 and 2023 and expire in 2026 and 2025, respectively. Both levy renewals are not new taxes but replace previously approved levies that are due to expire.

Generally, a district would not submit a replacement levy in the year before the current levy expires. However, the district sought to secure tax rates, save voters money in election costs, and reduce voter fatigue by running the EP&O levy with the capital levy in November 2025.

The total local school tax rate is estimated to increase just slightly, from a current (2025) total of $2.80 per $1,000 assessed value to approximately $2.95 per $1,000 assessed value. This stable tax rate is due to careful timing as our previously approved Capital Projects and Educational Programs & Operations levies are expiring.

The district relies on local, voter-approved funding measures to fill the gap between the funding the district receives from the state and what it actually costs to provide the best education for every student.



EP&O Levy
- ~$43 million over four years
- Counselors and Nurses
- Extracurricular activities
- Transportation



Capital Levy
- ~$29 million over four years
- Security and Safety
- Technology Systems
- Facility Expansions

Chart 2-1

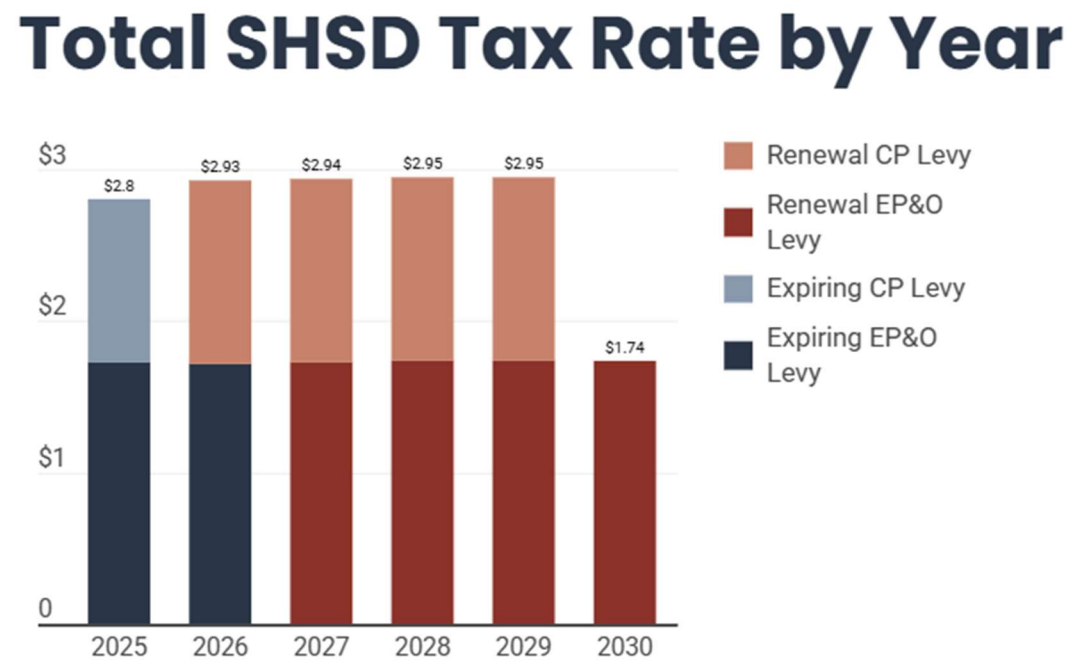


Table 2-1

SHSD Levy Rate/Levy Amount

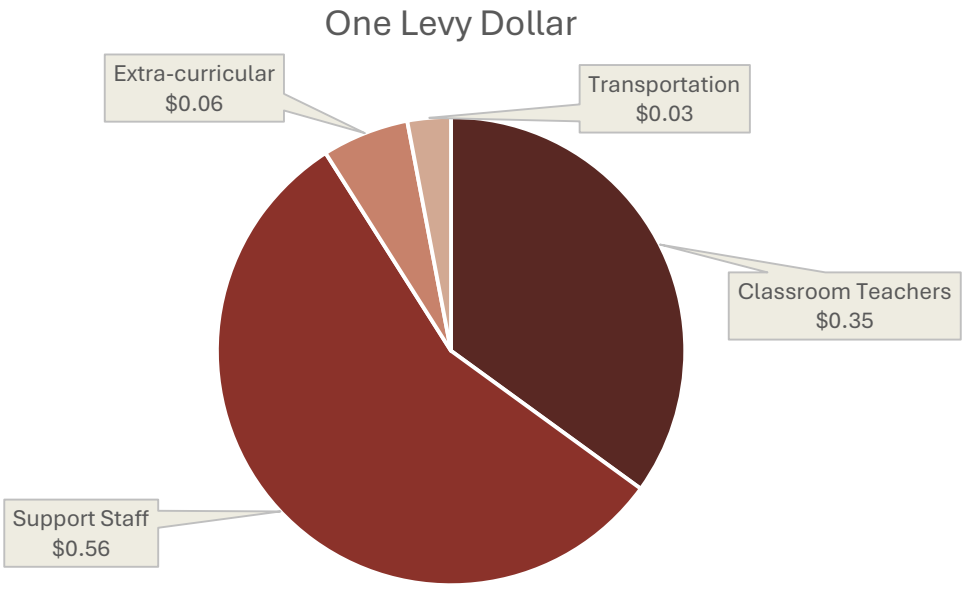
COLLECTION YEARS	EST. EP&O LEVY RATE / $1,000 ASSESSED VALUE	EP&O LEVY AMOUNT	EST. CP LEVY RATE / $1,000 ASSESSED VALUE	CP LEVY AMOUNT
2025	$1.73	$9,747,348	$1.07	$6,000,000
2026	$1.72	$9,979,426	$1.21	$7,013,091
2027	$1.73	$10,343,836	$1.21	$7,223,433
2028	$1.74	$10,693,464	$1.21	$7,440,086
2029	$1.74	$10,993,334	$1.21	$7,663,239
2030	$1.74	$11,342,666		

Renewal CP Levy
Renewal EP&O Levy
Expiring CP Levy
Expiring EP&O Levy

2025 EDUCATIONAL PROGRAMS AND OPERATIONS (EP&O) LEVY

HOW EP&O LEVY DOLLARS ARE SPENT (IN CENTS PER DOLLAR).

Chart 2-2



The 4-year replacement EP&O levy is estimated to collect a total of $43.3 million from calendar year 2027 through 2030 to provide support for educational programs and daily operations, including teaching, instructional support, school counselors, school nurses, school supplies, athletics and extracurricular activities, and transportation.

TABLE 2-2 EP&O	COLLECTION
2027	$10,343,836
2028	10,693,464
2029	10,993,334
2030	11,342,666
Total	$43,373,300

TAX RATE COMPARISONS – 2026

Washington School Districts 2026 - With Similar Assessed Values						
District	Assessed Value	Bonds	EP&O	Capital Projects	Trans.	Total
White River SD No. 416	$ 6,642,346,580	$ 1.13	$ 2.07	$ 0.53	$ -	$ 3.73
University Place SD No. 83	6,836,108,115	0.72	2.50	0.47	-	3.69
Walla Walla SD No. 140	6,201,108,800	0.80	2.50	0.38	-	3.69
Washougal SD No. 112	5,211,849,624	0.79	1.96	0.80	-	3.55
Ellensburg SD No. 401	5,338,931,263	1.12	2.10	0.25	-	3.47
Tukwila SD No. 406	5,810,717,602	0.93	1.68	0.78	-	3.39
Lakewood SD No. 306	4,976,265,965	0.86	1.57	0.82	-	3.26
Steilacoom Historical SD No. 1	**5,871,580,020**	**-**	**1.73**	**1.19**	**-**	**2.92**
Port Angeles SD No. 121	6,300,393,933	1.38	1.38	-	-	2.76
East Valley SD No. 361	6,662,158,752	-	1.98	0.74	-	2.72
Sedro-Woolley SD No. 101	6,498,393,205	0.08	2.15	0.39	-	2.61
Lynden SD No. 504	5,601,992,342	0.59	1.93	-	-	2.52
West Valley SD No. 208	6,237,096,375	1.37	1.12	-	-	2.49
Centralia SD No. 401	4,525,222,801	1.03	1.38	-	-	2.41
Oak Harbor SD No. 201	7,152,273,292	-	2.39	-	-	2.39
Cascade SD No. 228	5,343,823,267	0.89	0.78	0.38	-	2.05
Port Townsend SD No. 50	5,053,291,240	0.54	0.83	0.46	-	1.82
Orcas Island SD No. 137	5,182,986,112	0.26	0.58	0.30	-	1.14
Yelm SD No. 2	6,804,308,937	1.07	-	-	-	1.07
Lake Chelan SD No. 129J	5,250,920,256	-	0.80	0.06	-	0.86
San Juan Island SD No. 149	6,591,395,829	-	0.46	0.28	-	0.75

Pierce and Thurston County School Districts 2026 Total Tax Rates						
District	Assessed Value	Bonds	EP&O	Capital Projects	Trans.	Total
Sumner Bonney Lake SD No. 320	$ 16,251,420,917	$ 2.28	$ 2.34	$ 0.36	$ -	$ 4.98
Franklin Pierce SD No. 402	8,536,790,217	1.46	2.50	0.51	-	4.46
Olympia SD No. 111	15,991,365,283	1.28	2.26	0.91	-	4.45
North Thurston SD No. 3	25,164,343,757	1.48	2.17	0.72	-	4.37
Rainier SD No. 307	1,131,965,464	0.74	2.50	1.02	-	4.26
Tacoma SD No. 10	48,141,513,016	1.84	1.72	0.65	-	4.21
Tumwater SD No. 33	10,717,122,725	1.06	2.43	0.58	-	4.07
Puyallup SD No. 3	31,202,774,055	0.71	2.28	0.87	-	3.86
White River SD No. 416	6,642,346,580	1.13	2.07	0.53	-	3.73
Bethel SD No. 403	25,405,117,791	1.68	1.79	0.25	-	3.72
University Place SD No. 83	6,836,108,115	0.72	2.50	0.47	-	3.69
Clover Park SD No. 400	12,154,995,419	1.33	2.19	-	-	3.52
Eatonville SD No. 404	3,264,622,875	0.91	2.04	0.44	-	3.39
Fife SD No. 417/888	7,201,952,860	1.26	1.69	0.33	-	3.28
Dieringer SD No. 343	4,402,725,419	0.11	1.47	1.62	-	3.20
Tenino SD No. 402	2,146,690,484	-	2.28	0.83	-	3.11
Carbonado SD No. 19	210,780,694	0.59	2.50	-	-	3.09
Steilacoom Historical SD No. 1	**5,871,580,020**	**-**	**1.73**	**1.19**	**-**	**2.92**
Rochester SD No. 401	2,476,855,775	-	2.41	-	-	2.41
Griffin SD No. 324	2,231,805,471	-	1.41	0.60	-	2.01
Orting SD No. 344	4,303,053,333	-	2.01	-	-	2.01
Peninsula SD No. 401	26,289,072,433	0.46	1.11	0.25	-	1.82
Yelm SD No. 2	6,804,308,937	1.07	-	-	-	1.07

2025 CAPITAL PROJECTS LEVY

This levy was approved by voters in November 2025 and replaces the 2-year Capital Projects Levy approved by voters in 2023 that expired in the 2025 calendar year.

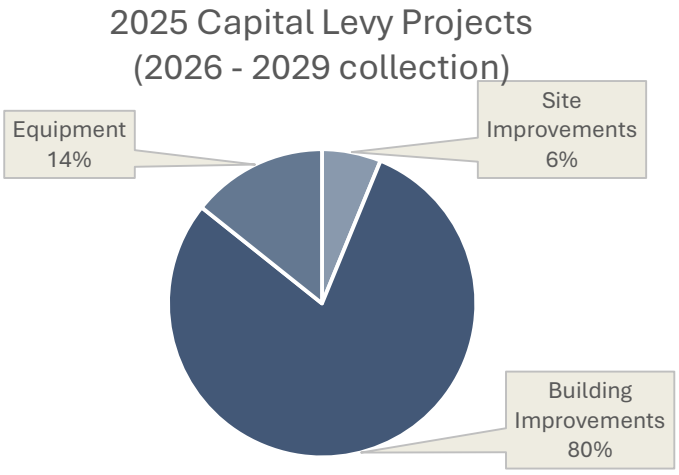
This 4-year Capital Projects replacement levy authorizes approximately $7 million per calendar year from 2026 through 2029 to address district-wide school facilities improvements, including security and safety enhancements, technology system upgrades, building maintenance projects, updates to infrastructure, and athletic facilities renovations.

Projects proposed in the Capital Projects levy are based on recommendations from the Facilities Advisory Committee. Committee members included community, staff, and parents who studied facility conditions, consulted with facilities experts, and identified proposed solutions.

Capital Project updates and estimated completion schedules can be found each year in the district's Annual Report.

TABLE 2-3 CAPITAL	COLLECTION
2026	$7,013,091
2027	7,223,433
2028	7,440,086
2029	7,663,239
Total	$29,339,849

Chart 2-3



BUDGET **DETAIL**

The budget for each fund is developed according to the reporting requirements in the School District Accounting Manual (SDAM). Special rules exist for Capital, ASB, and Debt Service funds that may differ from reporting requirements for the General Fund.

The following sections contain detailed information for each of the district's funds.



General fund
- Personnel
- Contracted Services
- Supplies and Materials



Capital fund
- Safety and Security
- Technology Systems
- Facility Improvements



Associate Student Body (ASB)
- Athletics
- Classes
- Clubs



Other Funds
- Debt Service - no outstanding debt; residual funds
- Transportation Vehicles - contract services, residual funds

In the budget tables, ending fund balances for FY 2526 may not align with beginning fund balances for FY 2627 as we may have updated revenue and expenditure estimates as the current fiscal year progresses.

Fiscal year 2526 budget figures have been presented as approved by the board in August 2025 except for beginning fund balances as those amounts were confirmed at the conclusion of the FY 2425 audit in May 2026.

TABLE 3-1: 2026-27 ALL FUNDS

BUDGET ITEM	GENERAL	CAPITAL	ASB	OTHER*	TOTAL	2526
Revenues and Other Financing Sources	60,621,300	7,293,800	1,366,500	55,000	69,336,600	65,817,700
Expenditures and Other Financing Uses	59,563,000	9,092,500	1,049,500	-	69,705,000	62,268,700
Revenues over Expenditures	1,058,300	(1,798,700)	317,000	55,000	(368,400)	3,549,000
Beginning Fund Balances	8,628,500	4,947,500	343,400	1,201,900	15,121,300	11,171,400
Ending Fund Balances	9,686,800	3,148,800	660,400	1,256,900	14,752,900	14,702,400

GENERAL FUND

The general fund is the largest fund in the district and accounts for day-to-day operations and all activities not specifically reportable in the other funds. It accounts for the funding for all school activities and supporting departments. The following sections include a detailed view of the general fund activities.

TABLE 3-2: REVENUE	2526 BUDGET	2627 BUDGET	% CHANGE
State	43,305,200	45,709,700	6%
Federal	3,426,000	3,557,600	4%
Local	11,049,200	11,354,000	3%
Total	57,780,400	60,621,300	5%

TABLE 3-3: EXPENDITURES	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries & Benefits	44,206,200	45,741,100	3%
Non-salary operating costs	12,735,700	13,721,900	8%
Total	56,941,900	59,563,000	5%

REVENUES

The General Fund records revenues in three major categories; local, state, and federal. Any funds received that cannot be identified as state or federal are recorded in the local category.

TABLE 3-4: REVENUE CODE	2526 BUDGET	2627 BUDGET	% CHANGE
Local Taxes			
Local Property Tax	9,959,200	10,252,000	3%
Local Support Nontax			
Tuition and Fees	65,000	65,000	-
Sale of Goods, Supplies, Services	5,000	5,000	-
Sale of Goods, Food Services	790,000	790,000	-
Gifts and Donations	25,000	25,000	-
Fines and Damages	10,000	10,000	-
Rentals and Leases	40,000	40,000	-
Other local support nontax	155,000	167,000	8%
TOTAL LOCAL SUPPORT	**11,049,200**	**11,354,000**	**3%**
State, General Purpose			
Apportionment	31,420,600	32,241,700	3%
Special Education, General Apport	979,800	1,215,400	24%
State, Special Purpose			
Transition to Kindergarten	402,000	295,500	-26%
Special Education	6,180,400	7,574,600	23%
Learning Assistance Program	634,100	659,300	4%
Special and Pilot Programs	205,100	210,200	2%
Transitional Bilingual	240,100	244,000	2%
Highly Capable	101,100	104,000	3%
School Food Services	-0-	162,000	-
Transportation, Operations	3,139,000	3,000,000	-4%
Other State	3,000	3,000	-
TOTAL STATE SUPPORT	**43,305,200**	**45,709,700**	**6%**
Federal, General Purpose			
Impact Aid, Maintenance and Ops	212,800	206,000	-3%
Impact Aid, Special Education	23,200	28,000	21%
Federal Forests	9,000	5,000	-44%
Federal, Special Purpose			
IDEA	550,000	576,600	5%
Vocational Education	22,000	15,000	-32%
Disadvantaged	495,000	496,000	-
School Improvement	73,000	75,000	3%
Limited English Proficiency	16,000	13,000	-19%
School Food Services	600,000	630,000	5%
Direct Special Purpose Grants	1,262,000	1,350,000	7%
E-Rate	30,000	30,000	-
Medicaid/Medicare	33,000	33,000	-
USDA Commodities	100,000	100,000	-
TOTAL FEDERAL SUPPORT	**3,426,000**	**3,557,600**	**4%**
TOTAL, ALL SOURCES	**57,780,400**	**60,621,300**	**5%**

EXPENDITURES

Multiple categories exist to organize and explain the way district funds are spent. The SDAM regulates how these identifiers are used depending on subject, activity, function, etc.

Programs identify the plan of activities designed to accomplish a set of objectives.

TABLE 3-5: PROGRAM	2526 BUDGET	2627 BUDGET	% CHANGE
Regular Education	29,924,200	30,738,300	3%
Special Education Instruction	8,778,300	9,179,300	4%
Vocational Education Instruction	2,947,600	3,006,100	2%
Compensatory Education Instruction	1,578,600	1,639,300	4%
Other Instructional Programs	1,212,300	1,304,100	8%
Support Services	12,500,900	13,695,900	10%
TOTAL	56,941,900	59,563,000	5%

Activity describes the function or purpose for which a service or material object is acquired.

TABLE 3-6: ACTIVITY	2526 BUDGET	2627 BUDGET	% CHANGE
Teaching	34,715,600	35,168,500	1%
Teaching Support	5,462,700	6,320,400	16%
Other Support	10,342,400	11,454,400	11%
Unit (School) Administration	4,395,200	4,512,600	3%
Central Administration	2,026,000	2,107,100	4%
TOTAL	56,941,900	59,563,000	5%

Object describes the service or commodity procured.

TABLE 3-7: OBJECT	2526 BUDGET	2627 BUDGET	% CHANGE
Certified Salaries	25,258,300	26,110,400	3%
Classified Salaries	8,093,400	8,379,100	4%
Employee Benefits	10,854,500	11,251,600	4%
Supplies and Materials	2,438,700	2,700,700	11%
Purchased Services	10,269,500	10,921,700	6%
Travel	27,500	199,500	625%
TOTAL	56,941,900	59,563,000	5%

These three major expenditure categories can be combined to tell a story of district spending. The matrix below displays how the categories interact. Programs are the broad categories that house activities and objects. Most activities and objects can be used in all programs, in most combinations.

General Fund expenditures include grant funding, state program tracking, and all other activities not recorded in the other funds (a.k.a.general district operations). The district also uses an account code system to track and measure internal activities such as expenditures by school site or department.

TABLE 3-8: Program 01 Basic Education

Activity	Total	Obj 2 Certified Salaries	Obj 3 Classified Salaries	Obj 4 Benefits	Obj 5 Supplies	Obj 7 Services	Obj 8 Travel
21 Instructional Supervision	321,800	138,200	82,500	63,100	15,000	23,000	-
22 Learning Resources	314,900	-	189,100	112,900	12,900	-	-
23 Principal Office	3,592,500	1,709,600	931,300	818,700	110,600	22,300	-
24 Guidance Counseling	1,382,400	989,000	59,200	330,700	3,500	-	-
26 Health	636,400	130,800	305,800	186,100	13,200	500	-
27 Teaching	22,591,900	15,547,900	345,500	4,687,900	149,600	1,852,000	10,000
28 Extracurricular	938,600	90,100	430,200	78,300	35,000	305,000	-
31 Professional Development	307,900	200,000	35,000	38,100	2,000	29,300	3,500
32 Instructional Technology	56,200	-	-	-	16,200	40,000	-
33 Curriculum	363,000	-	-	-	319,000	44,000	-
35 Pupil Safety	232,700	-	154,800	77,900	-	-	-
Total	30,738,300	18,805,400	2,533,400	6,394,900	677,000	2,316,100	13,500



MAINTENEANCE, SUPPLIES, AND OPERATING COSTS (MSOC)

As part of apportionment funding, the state provides dollars per AAFTE for specific costs called MSOCs which are non-personnel costs including utilities, property and liability insurance, curriculum/textbooks, dues and fees, and other expenditures of the General Fund reported by object code. This funding is specific to Programs 01 – Basic Education and 97 – Support Services. Districts are only allowed to spend this funding on specific non-personnel costs. Expenditures exceeding the legislative allotment of MSOC funds is paid by levy dollars.

The funding rate for FY 2627 is $1,656 per AAFTE, an increase of about $42 over FY 2526. Estimated MSOC funding is $4,418,800. Budgeted MSOC expenditures are $6,454,800 (Programs 01 and 97, only).

TABLE 3-9: MSOC (PROG 01 & 97)	2526 BUDGET	2627 BUDGET	% CHANGE
Supplies	733,400	968,300	32%
Purchased Services	4,859,300	5,463,000	12%
Travel	14,000	23,500	68%
Capital Outlay	-	-	-
Total	5,646,700	6,454,800	14%
Legislative funding	4,353,900	4,418,800	1%
Paid by levy dollars	1,292,800	2,036,000	58%

STAFFING

The school districts employ two types of staff; certificated and classified. Certificated employees are teachers, therapists, school administrators, some district office administrators and the superintendent. All certified staff have completed (at least) a bachelor's degree, a preparation program, and a student teaching program as well as passed a series of state and national certification tests. Requirements vary by subject area and level of administrative responsibility. Classified employees are custodians, paraeducators, maintenance staff, office coordinators, library technicians, some district administrators, and other positions that do not require a teaching certificate. Bachelor's degrees or other training/experience may be required, depending on the duties of the classified position.

TABLE 3-10: ALL PROGRAMS Certificated Staff	2526 FTE	2627 FTE
Teaching	164,630	163.169
Teaching support	21.000	23.031
Other support	-	-
School administration	9.300	9.389
Central administration	4.300	4.193
Total	199.230	199.782

TABLE 3-11: ALL PROGRAMS Classified Staff	2526 FTE	2627 FTE
Teaching	41.679	41.598
Teaching support	9.937	10.052
Other support	29.115	29.718
School administration	12.326	12.310
Central administration	13.485	13.810
Total	106.542	107.488

SOURCE: F195, pg. 111-112

CAPITAL PROJECTS

The Capital Project fund serves to account for the financial resources used for the acquisition and construction of major capital facilities. The fund can be used for the purchase of land or buildings, construction of buildings, and the purchase of equipment. It can also be used for improvements to buildings or grounds, building remodeling, and the implementation of technology systems.

TABLE 3-12: CAPITAL PROJECTS	2526 BUDGET	2627 BUDGET	% CHANGE
REVENUES			
Local Tax	6,533,100	7,123,800	13%
Local Non-tax	-	170,000	-
Total Revenues	6,533,100	7,293,800	44%
EXPENDITURES			
Sites	620,000	562,500	-9%
Buildings	2,005,000	7,230,000	261%
Equipment	1,285,000	1,300,000	1%
Total Expenditures	3,910,000	9,092,500	132%
REVENUE OVER EXPENDITURES	2,623,100	(1,798,700)	168%
Beginning Fund Balance	2,324,400	4,947,500	113%
Ending Fund Balance	4,947,500	3,148,800	-36%

Revenue sources for the Capital Projects fund include bonds and levies (local taxes), impact fees, and interest earned on cash balances. Impact fees are one-time charges assessed by a local government on new development projects to offset the cost of additional public services generated by the additional development.

Expenditures from the Capital Projects fund are categorized by the type of item to be acquired, constructed, or improved. Sites include all land improvements such as parking lots, greenspaces, irrigation and drainage, and fencing. Buildings includes the structures and incorporated systems, windows, and roofs. Equipment is generally all movable objects not permanently affixed to a building or a site.

ASB

The Associated Student Body (ASB) Fund is used to account for funds raised by students to support optional, extra-curricular activities that promote the cultural, athletic, recreational, or social growth of students. ASB programs were created to encourage students to participate in extra-curricular activities outside of their basic education classes. In order to have ASB activities, Washington State law requires each school, grade seven or higher, to establish a student led Associated Student governing body.

The ASB is a formal organization where student involvement in decision-making is integral to the program's management. Students are required to submit a constitution, bylaws and

an annual budget for their school's planned activities. Student leaders must approve all expenses for their programs and ensure that they have both enough revenues to pay bills as well as sufficient spending authority within their budget to cover costs. ASB funds are subject to the same rules and policies as other district funds including annual approval of a budget.

TABLE 3-13: ASB	2526 BUDGET	2627 BUDGET	% CHANGE
REVENUES			
General Student Body	244,000	357,500	47%
Athletics	262,000	283,500	8%
Classes	69,700	140,000	101%
Clubs	866,500	547,500	-37%
Private Moneys	7,000	38,000	443%
Total Revenues	1,449,200	1,366,500	-6%
EXPENDITURES			
General Student Body	245,100	128,500	-48%
Athletics	316,600	276,500	-13%
Classes	63,700	90,000	41%
Clubs	782,700	521,500	-33%
Private Moneys	8,700	33,000	279%
Total Expenditures	1,416,800	1,049,500	-26%
Excess of Revenues over Expenditures	32,400	317,000	878%
Beginning Fund Balance	400,000	343,400	-14%
Ending Fund Balance	432,400	660,400	53%

OTHER FUNDS

DEBT SERVICE

The Debt Service fund is established to provide for tax proceeds, other revenues, and disbursements related to the redemption of outstanding bonds. The district currently has no outstanding bonds and the balance in the fund is from collection of delinquent tax receipts and interest earned on the residual balance in the fund.

TABLE 3-14: DEBT SERVICE FUND	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues			
Local Taxes	-	25,000	-
Local Non-tax	50,000	25,000	-50%
Total Revenues	50,000	50,000	-
Expenditures	-	-	-
Excess of Revenues over Expenditures	50,000	50,000	-
Beginning Fund Balance	900,000	964,700	7%
Ending Fund Balance	950,000	1,014,700	7%

TRANSPORTATION FUND (CAPITAL PROJECT FUND)

The district contracts with a third-party to provide pupil transportation so does not receive state funding through this fund. Instead, we received a transportation allotment through apportionment. The fund also receives minimal investment income for residual balances in the fund.

TABLE 3-15: TVF	2526 BUDGET	2627 BUDGET	% CHANGE
Revenues			
Local Non-tax	5,000	5,000	-
Expenditures	-	-	-
Excess of Revenues over Expenditures	5,000	5,000	-
Beginning Fund Balance	180,000	237,200	32%
Ending Fund Balance	185,000	242,200	31%



GENERAL FUND – SCHOOL SITES

The district allocates a portion of the annual budget to each site for building-specific needs ranging from copier paper to field trips, library books to classroom supplies. In 2026-27, site allocations are calculated as follows.

TABLE 3-16: SCHOOL SITE BUDGET CALCULATION

ID	SITE	FRL%	K-12[1]	RATE	FACTOR[3]	CALC	SUPP[4]	TOTAL
1400	ANDERSON ISLAND	73.33%	10	105	1.05	110	1500	2,600
1460	CHERRYDALE	31.44%	350	105	1.03	108		37,800
1620	CHLOE CLARK	24.38%	415	105	1.00	105		43,600
1270	SALTAR'S PT	28.08%	430	109[2]	1.00	109		46,900
2370	PIONEER	23.06%	750	110	1.00	110		82,500
4310	STEILACOOM	21.76%	857	115	1.00	115		98,600
		TOTALS	**2,812**					**$312,000**

Notes:

1. Budgeted Full-Time Equivalent enrollment, no Transition to Kindergarten or Running Start FTE
2. FY 2627 rate, FY 2728 will be same as other elementary
3. Free and reduced % higher than 30% = plus 3% site allocation; FR% higher than 50% = plus 5% allocation
4. Remote and necessary supplemental allocation

Supplemental General Fund allocations not included in this table:

Athletic facility rentals, activity buses
IEP supplies
AP testing revenue and expense
Other expenses budgeted in the district-wide budget, not by site



STEILACOOM HIGH SCHOOL

Building Joyful & Confident Graduates

Steilacoom High School is committed to creating meaningful learning experiences that prepare every student to graduate as a joyful and confident young adult. We believe all students can achieve at high levels and, through strong relationships, rigorous learning, and purposeful support, will leave us ready to thrive in whatever path comes next.

https://shs.steilacoom.k12.wa.us/

TABLE 3-17: Enrollment	2324	2425	2526	2627	2728
Grade 9	237.00	244.25	254.89	257	250
Grade 10	267.17	232.00	242.34	250	257
Grade 11	140.53	184.94	169.12	200	200
Grade 12	140.07	125.78	145.06	150	150
Total	784.77	786.97	811.41	857	857

TABLE 3-18: Supplies	2526 BUDGET	2627 BUDGET	% CHANGE
Principal's Office	36,500	38,600	6%
Library	4,000	4,000	-
Teaching	34,500	45,500	32%
Professional Dev	7,000	8,000	14%
Miscellaneous	4,000	2,500	-37%
Total	86,000	98,600	15%



PIONEER MIDDLE SCHOOL

Pioneer Middle School is located in DuPont and is home to all 6th through 8th grade students in the district.

https://pio.steilacoom.k12.wa.us/

TABLE 3-19: Enrollment	2324	2425	2526	2627	2728
Grade 6	257.86	261.00	246.00	250	231
Grade 7	242.69	243.91	250.05	250	255
Grade 8	244.50	253.69	257.00	250	250
Total	745.05	758.60	753.05	750	736

TABLE 3-20: Supplies	2526 BUDGET	2627 BUDGET	% CHANGE
Principal's Office	29,000	32,900	13%
Library	5,000	5,000	-
Teaching	35,000	39,000	11%
Professional Dev	3,000	3,000	-
Miscellaneous	2,600	2,600	-
Total	74,600	82,500	10%



SALTAR'S POINT ELEMENTARY

Saltar's Point Elementary School is located in Steilacoom, and is home to all 4th and 5th grade students in the district.

https://sp.steilacoom.k12.wa.us/

TABLE 3-21: Enrollment	2324	2425	2526	2627	2728
Grade 4	218.36	226.40	226.63	210	200
Grade 5	237.12	214.27	232.74	220	215
Total	455.48	440.67	459.37	430	415

TABLE 3-22: Supplies	2526 BUDGET	2627 BUDGET	% CHANGE
Principal's Office	35,000	29,900	-14%
Library	1,000	1,000	-
Teaching	15,000	15,000	-
Miscellaneous	300	1,000	233%
Total	53,300	46,900	-12%



CHLOE CLARK ELEMENTARY SCHOOL

Chloe Clark Elementary School is home to kindergarten through 3rd grade students who live in DuPont.

https://cc.steilacoom.k12.wa.us/

TABLE 3-23: Enrollment	2324	2425	2526	2627	2728
Kinder	96.21	100.76	113.34	100	100
Grade 1	129.96	100.85	101.65	110	100
Grade 2	119.45	127.9	107.62	100	110
Grade 3	126.00	126.62	113.44	105	100
Total	471.62	456.13	436.05	415	410

TABLE 3-24: Supplies	2526 BUDGET	2627 BUDGET	% CHANGE
Principal's Office	6,000	6,200	4%
Library	1,000	1,000	-
Teaching	30,000	25,800	-14%
Curriculum	10,000	10,000	-
Miscellaneous	800	600	-25%
Total	47,800	43,600	-9%



CHERRYDALE PRIMARY SCHOOL

Cherrydale Primary School is home to kindergarten through 3rd grade students who live in Steilacoom and portions of Lakewood.

https://cd.steilacoom.k12.wa.us/

TABLE 3-25: Enrollment	2324	2425	2526	2627	2728
Kinder	74.85	69.00	98.92	90	85
Grade 1	84.57	75.47	76.00	90	90
Grade 2	97.00	86.65	82.00	75	90
Grade 3	91.57	97.66	96.69	95	75
Total	347.99	328.78	353.61	350	340

TABLE 3-26: Supplies	2526 BUDGET	2627 BUDGET	% CHANGE
Principal's Office	7,500	9,800	31%
Library	1,500	1,500	-
Teaching	13,000	15,000	16%
Professional Dev	1,400	1,500	7%
Curriculum	9,000	9,000	-
Miscellaneous	500	1,000	100%
Total	32,900	37,800	15%



ANDERSON ISLAND ELEMENTARY

Anderson Island Elementary School is home to PK-3rd grade students who live on Anderson Island. We are a small but mighty community who loves our outdoor school and all the benefits a small school has to offer!

https://aie.steilacoom.k12.wa.us/

TABLE 3-27: Enrollment	2324	2425	2526	2627	2728
Kinder	2.00	2.00	4.00	4.00	3.00
Grade 1	3.00	2.00	4.00	4.00	3.00
Grade 2	6.00	5.00	1.00	1.00	2.00
Grade 3	5.00	5.00	1.00	1.00	1.00
Total	16.00	14.00	10.00	10.00	9.00

TABLE 3-28: Supplies	2526 BUDGET	2627 BUDGET	% CHANGE
Principal's Office	700	600	-15%
Library	500	400	-20%
Teaching	1,700	1,300	-24%
Professional Dev	200	200	-
Miscellaneous	200	100	-50%
Total	3,300	2,600	-21%



GENERAL FUND – DEPARTMENTS

District-wide responsibilities are divided among several departments. Each department budget includes costs assigned by the superintendent or as dictated by the SDAM. The following information includes departmental budgets for Programs 01 Regular Instruction, 21 Special Education, and 97 Districtwide Support. Grant (federal and state) programs are listed in the next section. Budgets include non-personnel costs only.

TABLE 3-29: PROGRAM 0100, 2100, 9700			
Department	2526	2627	% +/-
School Board	82,000	147,000	79%
Superintendent and Public Relations	105,500	89,000	-15%
Teaching and Learning	250,500	255,600	2%
Special Education	600,500	606,000	1%
Human Resources/Risk Management/Safety	825,200	1,230,300	49%
Facilities, Maintenance and Operations	1,209,800	1,337,400	10%
Information Technology	355,000	355,000	-
Finance Office	223,500	344,500	54%
Pupil Transportation	2,775,000	3,000,000	8%
Food Service	1,486,000	1,590,000	7%
Miscellaneous district-wide line items	2,352,000	2,437,500	3%

SCHOOL BOARD

The School Board budget is a combination of district-wide expenditures mandated by the SDAM and board specific line items. The Board is a member of the Washington School Directors Association, which provides policy and procedural guidance, new board member training, and other supports. Dues for WSDA are paid out of this budget. Professional and Technical Services includes reserves for legal services and the annual financial audit (previously budgeted under Finance).

TABLE 3-30: PROGRAM 9700, ACTIVITY 11			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Dues & Fees	20,000	20,000	-
Prof/Tech Services	60,000	125,000	108%
Supplies	500	500	-
Travel	1,500	1,500	-
Total	82,000	147,000	79%

SUPERINTENDENT AND PUBLIC INFORMATION OFFICER

The Superintendent and Public Information Officer budget includes costs for district-wide management duties including professional dues, bond/levy and other legal fees, and costs

related to responding to public records requests. No bond or levy is scheduled for election during FY 2627, so professional fees have been reduced accordingly.

TABLE 3-31: PROGRAM 9700, ACTIVITY 12, 15			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Advertising	2,500	2,500	-
Dues & Fees	3,000	3,000	-
Prof/Tech Services	97,000	80,500	-17%
Supplies	1,000	1,000	-
Travel	2,000	2,000	-
Total	105,500	89,000	-16%

TEACHING AND LEARNING

Our work focuses on four key areas:

- K–12 curriculum and instructional development
- Instructional support and student enrichment
- Assessment
- Professional learning

We believe every student deserves access to strong instruction grounded in academic rigor, inclusive practices, and thoughtful lesson design. Learning is most powerful when it is both challenging and accessible, and when students are actively engaged in meaningful content.

This work is guided by our district's three-year School Improvement Plans. We use the Charlotte Danielson Framework for Teaching to define high-quality instruction across classrooms. Instruction is aligned to the Washington State Learning Standards (WSLS) and Next Generation Science Standards (NGSS), which outline what students should know and be able to do at each grade level. These standards ensure that our students are well prepared for their postsecondary pathways, whether that includes college, career, military service, or other opportunities after graduation.

TABLE 3-32: PROGRAM 0100, DEPARTMENT 0006			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Dues & Fees	27,500	27,500	-
Professional Development	10,100	15,100	49%
Prof/Tech Services	10,750	11,000	2%
Supplies	2,000	2,000	-
Textbooks/Curriculum	200,000	300,000	50%
Total	250,350	255,600	2%

STUDENT SERVICES

The Student Services department is committed to providing support to families, staff, and students to ensure every student achieves meaningful and challenging learning outcomes. More information on Special Education, Childfind, and Section 504 services can be found on our website at: https://www.steilacoom.k12.wa.us/who-we-are/departments/student-services. Student Services also oversees school counselors, found in each of our schools and the Home Hospital program.

TABLE 3-33: PROGRAM 0100, 2100, DEPARTMENT 0003			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Curriculum	9,000	9,000	-
Professional Development	5,000	5,000	-
Prof/Tech Services	497,500	553,000	11%
Supplies	35,000	35,000	-
Transportation	52,000	2,000	96%
Travel	2,000	2,000	-
Total	600,500	606,000	1%

HUMAN RESOURCES/RISK MANAGEMENT/SAFETY

We believe that every role plays a crucial part in shaping the future of our students and community. We are dedicated to attracting, supporting and retaining top talent to support our students' success.

TABLE 3-34: PROGRAM 9700, DEPARTMENT 0002			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Advertising	2,000	2,000	-
Dues & Fees	200	400	100%
Professional Development	-	1,000	-
Prof/Tech Services	25,500	55,000	115%
Prop/Liability Insurance	788,000	1,158,400	47%
Supplies	9,500	12,500	31%
Travel	-	1,000	-
Total	825,200	1,230,300	49%





FACILITIES/MAINTENANCE/OPERATIONS

The Facilities department manages six (6) school buildings and two (2) administrative buildings over eighty (80) acres of district property. Department personnel support and maintain over 400,000 square feet of learning and working space.

TABLE 3-35: PROGRAM 9700, DEPARTMENT 0010			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Professional Development	9,000	9,000	-
Prof/Tech Services	180,000	193,400	7%
Supplies	236,300	261,300	10%
Travel	-	5,000	-
Utilities	784,500	868,700	11%
Total	1,209,800	1,337,400	10%

INFORMATION TECHNOLOGY

The IT department provides a wide variety of services across all areas of the district. It maintains almost 4000 devices that support students, teachers, and staff as well as maintaining network, software, and building systems district-wide.

TABLE 3-36: PROGRAM 9700, DEPARTMENT 0072			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Prof/Tech Services – Instructional	40,000	40,000	-
Supplies – Instructional	15,000	15,000	-
Prof/Tech Services – Support	295,000	295,000	-
Supplies – Support	5,000	5,000	-
Total	355,000	355,000	-

FINANCE OFFICE

The Finance Office is responsible for establishing and monitoring policy and procedures to ensure the district follows sound fiscal practices. Fiscal activities support student achievement by playing an integral part in the daily operations of the district, including budgeting, accounting, cash receipting, federal and state grant management, purchasing, accounts payable, investments, annual reporting, payroll and retirement.

TABLE 3-37: PROGRAM 9700, DEPARTMENT 0004			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Dues & Fees	1,000	2,000	100%
Prof/Tech Services	125,000	248,000	98%
Supplies	12,000	14,000	17%
Travel	5,500	500	-91%
Debt Service – Copier Lease	80,000	80,000	-
Total	223,500	344,500	54%

Staffing reductions over the last few years reduced some budgeted items and moved the supervision of others to remaining departments. The following budget line items currently reside with the Finance department but may transition to other departments as appropriate. Running Start is a state program that supports high school student attendance at post-secondary schools during the school day. Our Running Start program is primarily operated through Pierce College – Fort Steilacoom (Lakewood). Expenditures are limited to direct tuition costs.

TABLE 3-38: PROGRAM 0100, DEPARTMENT 0004			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Basic Instruction			
Prof/Tech Services	-	10,000	-
Supplies	-	17,500	-
Transportation	-	10,000	-
Running Start	1,875,000	1,825,000	-3%
Extra-Curricular Support			
Supplies – Athletics	2,000	35,000	1650%
Prof/Tech Svc – Athletics	85,000	65,000	-23%
Transportation – Activities	240,000	240,000	-
Total	2,202,000	2,193,500	<1%

GENERAL FUND – PROGRAMS AND GRANTS

General fund activities outside of regular operations (school and departments) include grant funding and federal or state mandated programs. Budgets include salaries, benefits, and non-personnel costs.

TABLE 3-39: PROGRAMS AND GRANTS			
Department	2526	2627	% +/-
Transition to Kindergarten	435,100	234,500	-46%
Career and Technical Education (CTE)	2,947,600	3,006,100	2%
Learning Assistance Program (LAP)	635,300	657,100	3%
Transitional Bilingual Instruction (TBIP)	240,200	245,400	2%
Highly Capable	100,000	100,000	-
Federal – Special Education IDEA	774,700	576,500	-26%
Federal – ESSA	562,200	557,800	-1%
Department of Defense Education Activities	1,073,800	1,204,100	12%
Federal – National School Lunch Program	1,486,000	1,590,000	7%

TRANSITION TO KINDERGARTEN

Transition to Kindergarten (TK) is a legislatively established and authorized program for children who are at least 4-years-old by August 31 and have been identified through a screening process to be in need of additional preparation to be successful kindergarten students in the following school year.

The program started in the 2024-25 school year. Funding was reduced beginning FY 2627 statewide during the 2026 legislative session.

https://ospi.k12.wa.us/student-success/support-programs/early-learning-washington-state/transition-kindergarten

TABLE 3-40: PROGRAM 0900			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries and Benefits	395,100	234,500	-34%
Supplies	40,000	-	-100%
Total	435,100	234,500	-40%

CAREER AND TECHNICAL EDUCATION (CTE)

CTE programs support local middle and high school programs that provide 21st-century, academic and technical skills for all students. Teachers participate in the professional development of curricula and instruction, standards and assessment, and academic integration.

More CTE information can be found here: https://ospi.k12.wa.us/student-success/career-technical-education-cte

TABLE 3-41: PROGRAM 3100, 3400			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries and Benefits	2,370,600	2,470,100	4%
Services	-	61,000	-
Supplies	555,000	445,000	-20%
Travel	-	15,000	-
Total	2,925,600	2,991,100	2%

CARL D. PERKINS FEDERAL GRANT

TABLE 3-42: PROGRAM 3800	2526 BUDGET	2627 BUDGET	% CHANGE
Expenditures-Teaching Supplies	22,000	15,000	-32%

The purpose of the Carl D. Perkins Act is to develop more fully the academic and career and technical skills of secondary education students and postsecondary education students who elect to enroll in career and technical education programs.

https://ospi.k12.wa.us/student-success/career-technical-education-cte

LEARNING ASSISTANCE PROGRAM (LAP)

LAP is a state-funded program designed to enhance educational opportunities for students who are not yet meeting academic standards through supplemental academic and nonacademic services. Within Multi-Tiered System of Supports (MTSS), LAP services are targeted (tier 2) or intensive (tier 3) supports that are added to accelerate learning and remove barriers that prevent students from benefiting fully from universal instruction. These supplemental supports are most effective when they are matched to need, evidence-based, aligned with universal instruction, and implemented with fidelity.

TABLE 3-43: PROGRAM 5500			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries and Benefits	443,200	485,000	9%
Services	187,100	27,100	-86%
Supplies	5,000	5,000	-
Travel	-	140,000	-
Total	635,300	657,100	3%

TRANSITIONAL BILINGUAL INSTRUCTION PROGRAM

Washington State serves approximately 160,000 multilingual learners in transitional bilingual instruction programs (TBIP). These programs are guided by state and federal laws and provide support for students to develop English proficiency, preserve bilingual skills, and meet academic standards.

TABLE 3-44: PROGRAM 6500			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries and Benefits	222,100	215,400	-3%
Supplies	-	30,000	-
Total	222,100	245,400	10%

HIGHLY CAPABLE

Washington's Highly Capable Program is a component of the state's program of basic education. School districts provide instruction, activities, and services that accelerate learning for young learners identified as Highly Capable. To be eligible for identification, students must be enrolled in a school district, charter school, or tribal-education compact school. Districts must define an educational program for Highly Capable students, and comply with specific program-related provisions that, integrated as a whole across the K–12 continuum, will deliver a comprehensive and equitable education for Highly Capable students.

TABLE 3-45: PROGRAM 7400			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries and Benefits	100,000	78,900	-21%
Supplies	-	21,100	-
Total	100,000	100,000	25%

SPECIAL EDUCATION – FEDERAL – IDEA 611/619

The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

The IDEA governs how states and public agencies provide early intervention, special education, and related services to more than 8 million (as of school year 2022-23) eligible infants, toddlers, children, and youth with disabilities.

TABLE 3-46: PROGRAM 2400, 2408			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Salaries and Benefits	530,000	447,900	-15%
Service	-	128,600	-
Total	530,000	576,500	9%

FOOD SERVICE – FEDERAL NSLP, NSBP, SFSP

The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

The School Breakfast Program (SBP) provides reimbursement to states to operate nonprofit breakfast programs in schools and residential childcare institutions. The Food and Nutrition Service administers the SBP at the federal level. State education agencies administer the SBP at the state level, and local school food authorities operate the program in schools.

The Summer Nutrition Program (SUN) provides meals to any student, 18 and younger, at specific locations in our district. The SUN Meals To-Go provides weekly meal drop off to children on Anderson Island.

Supplemental programs also exist at the state and federal level that enhance the standard meal programs. The Community Eligibility Provision (CEP) is a federal non-pricing meal service option for schools and school districts in low-income areas. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, schools that adopt CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs, such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). Provision 2 is a four-year claiming option sponsored by the state that reduces the burden of processing applications, simplifies meal counting and claiming procedures and allows schools with high numbers of participating low income children to serve meals at no cost to all students. This potentially increases participation in school meal programs and decreases school food service administration costs. This provision has been an option for schools since 1980.

Federal rules require a school meals program operate on a non-profit basis. This means that if the program collects more revenues than it pays in expenses in a year, the excess revenue may only be used for program purposes, including purchasing equipment like ovens, coolers, and freezers.

TABLE 3-47: PROGRAM 9800			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Services	1,385,000	1,475,000	6%
Supplies	1,000	10,000	900%
Commodities	100,000	100,000	-
Total	1,486,000	1,590,000	7%

EVERY STUDENT SUCCEEDS ACT (ESSA) FEDERAL PROGRAMS

TITLE I

Title I is the largest federally funded educational program in the U.S. It provides supplemental financial assistance to schools and districts with high percentages of low-income families. Its primary goal is to close educational achievement gaps and ensure all students meet state academic standards.

TABLE 3-48: Program 5100	2526 BUDGET	2627 BUDGET	% CHANGE
Expenditures			
Salaries and Benefits	473,200	436,300	-8%
Services		30,000	-
Total	473,200	466,300	-1%

TITLE II

Title II, Part A of the Elementary and Secondary Education Act (ESEA), authorized under the Every Student Succeeds Act (ESSA), is a federal grant program that provides over $2 billion annually to states and school districts. Its core purpose is to prepare, train, recruit, and retain high-quality teachers, principals, and other school leaders.

TABLE 3-49: Program 5200	2526 BUDGET	2627 BUDGET	% CHANGE
Expenditures			
Salaries and Benefits	15,000	16,700	11%
Services	58,000	58,000	-
Supplies	-	3,900	-
Total	73,000	78,600	8%

TITLE III – LIMITED ENGLISH PROFICIENCY

ESEA Title III is a federal grant program that provides supplemental funding to help school districts ensure that English learners (ELs) and immigrant students attain English proficiency and meet state academic standards.

TABLE 3-50: Program 6400	2526 BUDGET	2627 BUDGET	% CHANGE
Expenditures			
Services	16,000	13,000	-19%

DEPARTMENT OF DEFENSE EDUCATIONAL ACTIVITIES

DoDEA grants are designed to improve educational outcomes, close achievement gaps, and ensure continuity of education for highly transient military-connected students.

TABLE 3-51: PROGRAM 7900			
Expenditures	2526 BUDGET	2627 BUDGET	% CHANGE
Salary and Benefits	108,700	349,700	222%
Services	384,000	87.000	-77%
Supplies	569,100	748,400	32%
Travel	12,000	19,000	58%
Total	1,073,800	1,204,100	12%



APPENDICES

Enrollment history

Budget and actuals history

Levy and bond history

Glossary of Terms

Reference information

HISTORICAL ENROLLMENT

OCTOBER STUDENT COUNTS BY SCHOOL AND BY GRADE, AAFTE

Not including Transition to Kindergarten or Running Start

TABLE A-1										
SCHOOL	**1617**	**1718**	**1819**	**1920**	**2021**	**2122**	**2223**	**2324**	**2425**	**2526**
Anderson Island Elem.	32.44	36.00	25.00	16.00	15.08	22.00	21.00	16.00	14.00	10.00
Cherrydale Prim.	361.00	380.00	381.21	399.71	361.88	384.79	367.22	347.99	328.78	353.61
Chloe Clark Elem.	589.80	560.32	574.00	605.88	541.65	547.45	527.25	471.62	456.13	436.05
Saltar's Point Elem.	427.00	481.08	485.40	474.47	450.07	464.28	484.42	455.48	440.67	459.37
Pioneer Middle	804.09	757.51	716.01	800.57	733.46	744.07	715.97	745.05	758.60	753.05
Steilacoom High	848.93	905.40	867.53	892.50	801.25	808.62	819.28	784.77	786.97	811.41
Total	3063.26	3120.31	3049.15	3189.13	2903.39	2971.21	2935.14	2820.91	2785.15	2823.49

TABLE A-2										
GRADE	**1617**	**1718**	**1819**	**1920**	**2021**	**2122**	**2223**	**2324**	**2425**	**2526**
K	231.05	247.29	237.53	247.45	198.09	229.51	214.85	173.06	171.76	216.26
1	263.00	242.00	244.68	266.91	236.72	224.53	246.31	217.53	178.32	181.65
2	214.19	256.00	237.00	260.56	250.72	243.20	224.74	224.05	219.55	190.62
3	267.00	220.03	258.00	247.67	235.08	258.00	229.57	222.57	231.28	212.13
4	219.00	264.08	226.00	247.47	227.07	231.28	251.14	216.76	224.40	225.63
5	216.00	228.00	262.00	223.00	221.00	232.00	232.28	239.12	212.27	232.65
6	246.74	239.35	238.40	299.00	226.54	238.74	224.21	255.86	263.00	246.09
7	280.00	242.16	248.27	245.70	269.54	236.00	253.42	242.69	243.91	250.05
8	279.35	277.00	229.74	258.87	237.38	269.33	239.34	244.50	253.69	257.00
9	255.00	278.00	290.52	231.70	235.20	239.19	263.00	237.00	244.25	254.89
10	230.38	262.69	267.38	297.21	220.78	243.26	234.51	267.17	232.00	242.34
11	203.45	172.57	178.09	194.80	179.50	155.91	179.13	140.53	184.94	169.12
12	158.10	191.14	131.54	168.79	165.77	170.26	142.64	140.07	125.78	145.06
Total	3063.26	3120.31	3049.15	3189.13	2903.39	2971.21	2935.14	2820.91	2785.15	2823.49

HISTORICAL BUDGETED AND ACTUAL INFO

TABLE A-3-1								
ALL FUNDS	1617 BUDGET	1617 ACTUAL	1718 BUDGET	1718 ACTUAL	1819 BUDGET	1819 ACTUAL	1920 BUDGET	1920 ACTUAL
Revenues and Other Financing Sources	46,071,900	43,025,900	48,761,200	46,832,900	51,437,200	51,464,000	52,423,200	55,771,600
Expenditures and Other Financial Uses	48,470,600	42,294,500	51,194,700	45,860,100	51,751,300	51,497,000	53,204,300	54,171,300
Excess of Revenues over Expenditures	(2,398,700)	131,500	(2,433,500)	972,800	(314,100)	(33,000)	(781,100)	1,600,300
Beginning Fund Balance	9,547,300	9,913,500	10,116,200	10,045,000	10,999,600	11,017,800	10,875,200	10,984,800
Ending Fund Balance	7,148,600	10,045,000	7,682,700	11,017,800	10,685,500	10,984,800	10,094,100	12,585,100

TABLE A-3-2								
ALL FUNDS	2021 BUDGET	2021 ACTUAL*	2122 BUDGET	2122 ACTUAL	2223 BUDGET	2223 ACTUAL	2324 BUDGET	2324 ACTUAL
Revenues and Other Financing Sources	55,127,300	61,484,700	66,416,400	81,661,900	72,903,300	66,719,500	57,927,400	61,983,800
Expenditures and Other Financial Uses	55,541,200	57,602,900	68,843,000	69,774,500	80,920,100	69,979,000	62,784,800	62,993,300
Excess of Revenues over Expenditures	(413,900)	3,881,800	(2,426,600)	17,177,400	(8,016,800)	(3,259,500)	(4,857,400)	-1,009,500
Beginning Fund Balance	10,488,900	12,585,100	16,621,400	17,276,700	21,429,200	11,986,700	6,529,300	8,727,100
Ending Fund Balance	10,075,000	17,276,700	14,194,800	11,986,700	13,412,400	8,727,100	1,671,900	7,717,600

*FY2021 Prior period adjustment to close liability account associated with self-insurance estimates after conversion to SEBB increased fund balance.





TABLE A-4-1								
GENERAL FUND	1617 BUDGET	1617 ACTUAL	1718 BUDGET	1718 ACTUAL	1819 BUDGET	1819 ACTUAL	1920 BUDGET	1920 ACTUAL
Revenues and Other Financing Sources	36,832,800	35,304,300	39,388,100	38,706,500	42,686,700	43,180,900	43,279,600	47,140,500
Expenditures and Other Financial Uses	38,737,800	36,006,200	40,609,700	38,168,500	42,684,700	43,227,800	43,761,000	46,248,100
Excess of Revenues over Expenditures	(1,905,000)	(701,900)	(1,271,600)	538,000	2,000	(46,800)	(481,400)	892,400
Beginning Fund Balance	4,980,300	5,288,700	4,425,500	4,586,900	5,250,400	5,124,900	4,585,400	5,078,100
Ending Fund Balance	3,075,300	4,586,900	3,153,900	5,124,900	5,252,400	5,078,100	4,104,000	5,970,500

TABLE A-4-2								
GENERAL FUND	2021 BUDGET	2021 ACTUAL*	2122 BUDGET	2122 ACTUAL	2223 BUDGET	2223 ACTUAL	2324 BUDGET	2324 ACTUAL
Revenues and Other Financing Sources	41,028,000	47,685,400	47,399,400	50,562,400	49,026,900	51,704,900	51,729,900	52,446,600
Expenditures and Other Financial Uses	41,627,600	48,624,400	49,271,400	52,846,926	50,232,200	53,365,700	51,512,300	50,392,300
Excess of Revenues over Expenditures	(599,600)	(939,000)	(1,872,000)	(2,284,500)	(1,205,300)	(1,660,800)	217,600	2,054,300
Beginning Fund Balance	4,265,800	5,970,500	5,779,900	5,841,400	5,000,000	3,556,900	500,000	1,896,000
Ending Fund Balance	3,666,200	5,841,400	3,907,900	3,556,900	3,794,700	1,896,000	717,600	3,950,300

*FY2021 Prior period adjustment to close liability account associated with self-insurance estimates after conversion to SEBB increased fund balance.

TABLE A-5-1								
CAPITAL FUND	1617 BUDGET	1617 ACTUAL	1718 BUDGET	1718 ACTUAL	1819 BUDGET	1819 ACTUAL	1920 BUDGET	1920 ACTUAL
Revenues and Other Financing Sources	1,952,000	730,800	1,375,000	246,200	205,000	316,900	200,000	251,900
Expenditures and Other Financial Uses	2,675,000	141,100	2,945,000	270,900	860,000	673,800	860,000	176,700
Excess of Revenues over Expenditures	(723,000)	589,800	(1,570,000)	(24,700)	(655,000)	(356,900)	(660,000)	75,200
Beginning Fund Balance	1,291,300	1,291,700	2,145,000	1,881,500	1,900,000	1,856,800	2,000,000	1,499,900
Ending Fund Balance	568,300	1,881,500	575,000	1,856,800	1,245,000	1,499,900	1,340,000	1,575,100

TABLE A-5-2								
CAPITAL FUND	2021 BUDGET	2021 ACTUAL	2122 BUDGET	2122 ACTUAL	2223 BUDGET	2223 ACTUAL	2324 BUDGET	2324 ACTUAL
Revenues and Other Financing Sources	4,704,400	4,973,000	9,220,000	4,718,500	9,870,000	1,975,300	151,000	3,433,500
Expenditures and Other Financial Uses	4,400,000	1,095,400	10,040,000	8,593,400	16,450,800	3,369,700	275,000	2,774,000
Excess of Revenues over Expenditures	304,400	3,877,600	(820,000)	-3,874,900	(6,580,800)	-1,394,400	(124,000)	659,500
Beginning Fund Balance	1,317,700	1,575,100	4,424,800	5,452,700	9,585,400	1,577,800	170,000	183,500
Ending Fund Balance	1,622,100	5,452,700	3,604,800	1,577,800	3,004,600	183,500	46,000	843,000





TABLE A-6-1								
DEBT SERVICE	1617 BUDGET	1617 ACTUAL	1718 BUDGET	1718 ACTUAL	1819 BUDGET	1819 ACTUAL	1920 BUDGET	1920 ACTUAL
Revenues and Other Financing Sources	6,529,800	6,518,500	7,230,300	7,341,200	7,509,500	7,479,700	7,986,400	8,057,700
Expenditures and Other Financial Uses	6,272,700	6,263,300	6,909,600	6,901,600	7,181,100	7,178,900	7,502,500	7,460,800
Excess of Revenues over Expenditures	257,100	255,200	324,000	439,600	328,400	300,800	483,900	596,900
Beginning Fund Balance	2,906,100	2,955,200	3,184,000	3,210,400	3,474,400	3,650,000	3,914,200	3,950,900
Ending Fund Balance	3,163,200	3,210,400	3,508,000	3,650,000	3,802,800	3,950,900	4,398,100	4,547,700

TABLE A-6-2								
DEBT SERVICE	2021 BUDGET	2021 ACTUAL	2122 BUDGET	2122 ACTUAL	2223 BUDGET	2223 ACTUAL	2324 BUDGET	2324 ACTUAL
Revenues and Other Financing Sources	8,464,700	8,728,800	8,821,200	26,103,300	12,916,100	12,704,000	4,797,600	5,577,800
Expenditures and Other Financial Uses	8,402,500	7,759,300	8,308,000	25,237,600	13,042,500	12,956,400	9,580,000	9,296,600
Excess of Revenues over Expenditures	62,200	969,500	513,200	865,700	(126,400)	-252,400	(4,782,400)	-3,718,800
Beginning Fund Balance	4,439,300	4,547,700	5,921,600	5,517,200	6,384,400	6,382,900	5,441,300	6,130,400
Ending Fund Balance	4,501,500	5,517,200	6,434,800	6,382,900	6,258,000	6,130,400	658,900	2,411,600

TABLE A-7-1								
ASB	1617 BUDGET	1617 ACTUAL	1718 BUDGET	1718 ACTUAL	1819 BUDGET	1819 ACTUAL	1920 BUDGET	1920 ACTUAL
Revenues and Other Financing Sources	741,900	456,100	809,800	517,500	1,027,500	477,600	948,700	314,000
Expenditures and Other Financial Uses	720,100	484,000	723,700	519,200	1,015,500	416,600	1,070,800	285,700
Excess of Revenues over Expenditures	21,800	-27,900	86,100	-1,600	12,000	61,000	(122,100)	28,300
Beginning Fund Balance	302,000	310,200	278,200	282,300	270,200	280,700	270,200	341,700
Ending Fund Balance	323,800	282,300	364,300	280,700	282,200	341,700	148,100	370,000

TABLE A-7-2								
ASB	2021 BUDGET	2021 ACTUAL	2122 BUDGET	2122 ACTUAL	2223 BUDGET	2223 ACTUAL	2324 BUDGET	2324 ACTUAL
Revenues and Other Financing Sources	923,200	90,701	968,800	268,900	1,083,300	316,900	1,247,900	506,100
Expenditures and Other Financial Uses	1,101,100	123,800	1,213,600	274,000	1,184,600	287,200	1,413,500	530,400
Excess of Revenues over Expenditures	(177,900)	(33,100)	(244,800)	-5,100	(101,300)	29,700	(165,600)	-24,300
Beginning Fund Balance	344,500	367,000	366,600	336,900	324,300	331,800	277,400	361,500
Ending Fund Balance	166,600	336,900	121,800	331,800	223,000	361,500	111,800	337,200





TABLE A-8-1								
TRANSPORTATION	1617 BUDGET	1617 ACTUAL	1718 BUDGET	1718 ACTUAL	1819 BUDGET	1819 ACTUAL	1920 BUDGET	1920 ACTUAL
Revenues and Other Financing Sources	15,400	16,200	8,000	21,500	8,500	8,900	8,500	7,500
Expenditures and Other Financial Uses	65,000	-0-	10,000	-0-	10,000	-0-	10,000	-0-
Excess of Revenues over Expenditures	(49,600)	16,200	(2,000)	21,500	(1,500)	8,900	(1,500)	7,500
Beginning Fund Balance	67,600	67,600	83,500	83,900	104,600	105,400	105,400	114,300
Ending Fund Balance	18,000	83,900	81,500	105,400	103,100	114,300	103,900	121,700

TABLE A-8-2								
TRANSPORTATION	2021 BUDGET	2021 ACTUAL	2122 BUDGET	2122 ACTUAL	2223 BUDGET	2223 ACTUAL	2324 BUDGET	2324 ACTUAL
Revenues and Other Financing Sources	7,000	6,800	7,000	8,800	7,000	18,300	1,000	19,800
Expenditures and Other Financial Uses	10,000	-0-	10,000	-0-	10,000	-0-	4,000	-0-
Excess of Revenues over Expenditures	(3,000)	6,800	(3,000)	8,800	(3,000)	18,300	(3,000)	19,800
Beginning Fund Balance	121,600	121,700	128,500	128,500	135,100	137,300	140,600	155,600
Ending Fund Balance	118,600	128,500	125,500	137,300	132,100	155,600	137,600	175,400

Comparable Tax Rates

Pierce & Thurston County School Districts 2025 Total Tax Rates						
District	Assessed Value	Bonds	EP&O	Capital Projects	Trans.	Total
Sumner Bonney Lake SD No. 320	$ 15,721,993,394	$ 2.26	$ 2.06	$ 0.32	$ -	$ 4.64
Franklin Pierce SD No. 402	8,280,061,823	1.32	2.50	0.46	-	4.28
North Thurston SD No. 3	24,361,717,778	1.53	2.00	0.74	-	4.27
Puyallup SD No. 3	30,034,313,387	1.05	2.30	0.86	-	4.21
Rainier SD No. 307	1,106,893,558	0.69	2.48	0.99	-	4.16
Olympia SD No. 111	15,547,230,212	1.31	1.92	0.92	-	4.16
Tacoma SD No. 10	47,003,127,519	1.57	1.72	0.66	-	3.95
Tumwater SD No. 33	10,385,980,451	1.17	2.10	0.62	-	3.88
Bethel SD No. 403	23,821,986,585	1.75	1.85	0.26	-	3.86
White River SD No. 416	6,328,240,975	1.15	2.04	0.53	-	3.72
University Place SD No. 83	6,557,898,277	0.73	2.50	0.47	-	3.70
Dieringer SD No. 343	4,090,518,302	0.14	1.53	1.71	-	3.38
Fife SD No. 417/888	7,084,846,975	1.34	1.63	0.32	-	3.29
Eatonville SD No. 404	3,128,734,575	0.77	2.03	0.44	-	3.24
Clover Park SD No. 400	11,882,978,530	0.96	2.17	-	-	3.13
Carbonado SD No. 19	200,172,467	0.60	2.50	-	-	3.10
Tenino SD No. 402	2,059,916,800	-	2.01	0.85	-	2.86
Steilacoom Historical SD No. 1	**5,627,169,067**	**-**	**1.73**	**1.07**	**-**	**2.80**
Rochester SD No. 401	2,268,127,511	-	2.41	-	-	2.41
Orting SD No. 344	3,816,755,053	-	1.98	-	-	1.98
Griffin SD No. 324	2,179,448,476	-	1.20	0.62	-	1.82
Peninsula SD No. 401	25,428,099,906	0.46	1.11	0.25	-	1.81
Yelm SD No. 2	6,500,816,356	1.14	-	-	-	1.14

Tax Rate History

Historical Levy Rates						
Year	Bond Levy	Capital Projects Levy	Technology Levy	Transportation Vehicle Levy	EP&O Levy	Total
2003	$1.67	$--	$--	$--	$2.87	$4.54
2004	1.59	--	--	--	2.88	4.46
2005	1.48	--	--	--	2.75	4.23
2006	1.37	--	--	--	2.37	3.74
2007	2.51	--	--	--	1.92	4.43
2008	1.82	--	--	--	2.25	4.08
2009	2.54	--	--	--	2.57	5.11
2010	1.98	--	--	--	2.20	4.17
2011	2.23	--	--	--	2.46	4.69
2012	2.33	--	--	--	2.62	4.95
2013	2.64	--	--	--	2.90	5.54
2014	2.60	--	--	--	2.80	5.40
2015	2.23	--	--	--	2.70	4.93
2016	2.20	--	--	--	2.73	4.93
2017	2.52	--	--	--	2.61	5.14
2018	2.47	--	--	--	2.47	4.94
2019	2.37	--	--	--	1.50	3.87
2020	2.31	--	--	--	1.59	3.90
2021	2.25	--	--	--	1.52	3.77
2022	1.93	--	--	--	1.46	3.39
2023	1.63	--	--	--	1.31	2.94
2024	--	1.12	--	--	1.78	2.90
2025	--	1.07	--	--	1.73	2.80

GLOSSARY OF TERMS

ASB – Associated Student Body – Collective name for all student groups in the district. Their fiscal activities are recorded in the ASB Fund in the annual budget.

OSPI – Office of the Superintendent of Public Instruction

SAO – State Auditor's Office

SHSD – Steilacoom Historical School District No. 1

SDAM – School District Accounting Manual

REFERENCE INFORMATION

Below are website links to various reference information.

- OSPI general policy and funding information page
  - https://ospi.k12.wa.us/policy-funding
- OSPI and district fiscal reports including annual and four-year budget documents (F-195)
  - https://ospi.k12.wa.us/policy-funding/school-apportionment/safs-report
    - Select Year, Fiscal, District, Steilacoom Historical School District (27001)
  - https://www.steilacoom.k12.wa.us/who-we-are/departments/financial-services/budget-information
- State Auditor's Office for Year-End Financial Statements (F-196):
  - https://sao.wa.gov/reports-data/audit-reports
  - Type Steilacoom in the Government Name field. Select Steilacoom Historical School District. Change date ranges as needed.
- OSPI School District Accounting Manual (SDAM)
  - https://ospi.k12.wa.us/policy-funding/school-apportionment/guidance-and-tools/accounting-manual
- SHSD website for bond and levy information
  - https://www.steilacoom.k12.wa.us/who-we-are/departments/financial-services/bonds-levies
- SHSD website for the summary Annual Report
  - https://www.steilacoom.k12.wa.us/who-we-are/about-us/annual-report
- Running Start FAQs
  - https://ospi.k12.wa.us/sites/default/files/2023-10/rs-faqs-august-2023.pdf
- USDA Food Programs
  - Lunch: https://www.fns.usda.gov/nslp/national-school-lunch-program-nslp
  - Breakfast: https://www.fns.usda.gov/sbp/school-breakfast-program
  - Summer meals: https://www.fns.usda.gov/summer



SOURCE: *SHSD archives, circa 1916*

The Steilacoom Historical School District No. 1 is located on the southern shores of Puget Sound in northwestern Washington, serving approximately 3,000 students and their families in these communities: Town of Steilacoom, City of Dupont, Anderson Island, segments of the City of Lakewood, and surrounding unincorporated Pierce County residents.

The district is proud to support military families associated with Joint Base Lewis McChord.

Established 1854