

Stay The Course. Sustainable System. Supporting Every Student.

2026-27 Budget Presentation | July 30, 2026

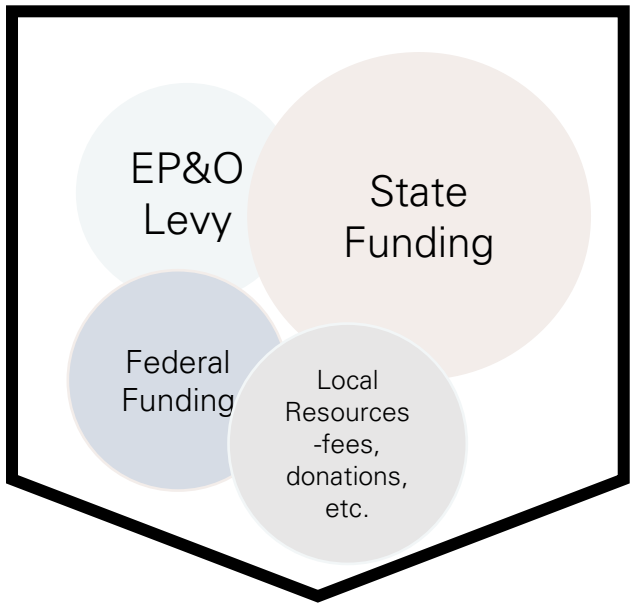
Appendix

Appendix – Budget Presentation July 30, 2026

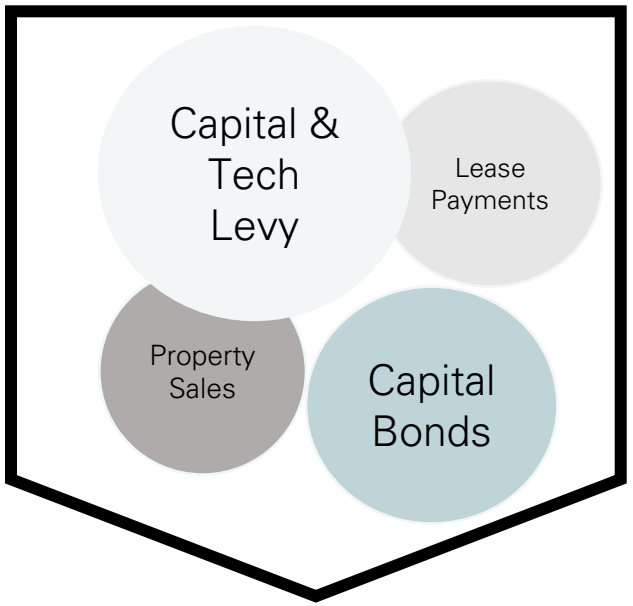
- School Funding Basics: Five Funds
- Budget Preparation Timeline
- Budget Staffing
- Detailed Revenue and Expenditure reports
- Frequently Asked Questions (FAQs)
- Past Reductions and Efficiencies

.

School Funding Basics: Five Funds



1) General Fund
Day-to-day Operations

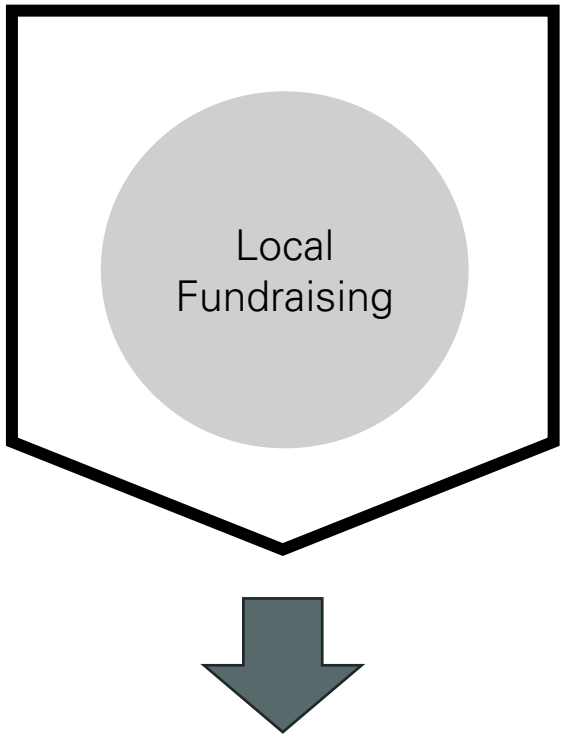


2) Capital Projects Fund
Technology & Building Maintenance/Improvements/ Additions/New Buildings

- There are **five** school funds. The funds are **independent by law**.
- The **General Fund** is the largest fund. It pays for all staff compensation as well as school and department operations (transportation, tech, maintenance, nutrition services, central admin, and day-to-day costs).
- **Bellevue Schools Foundation and PTSAs** raise critical money to support schools.
- **Local levies** play a crucial role in supporting schools.

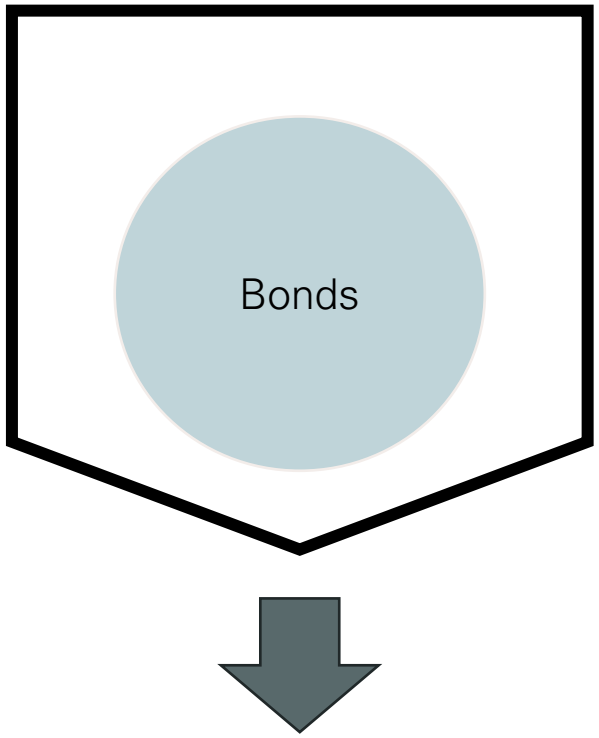
3

School Funding Basics: Five Funds Continued



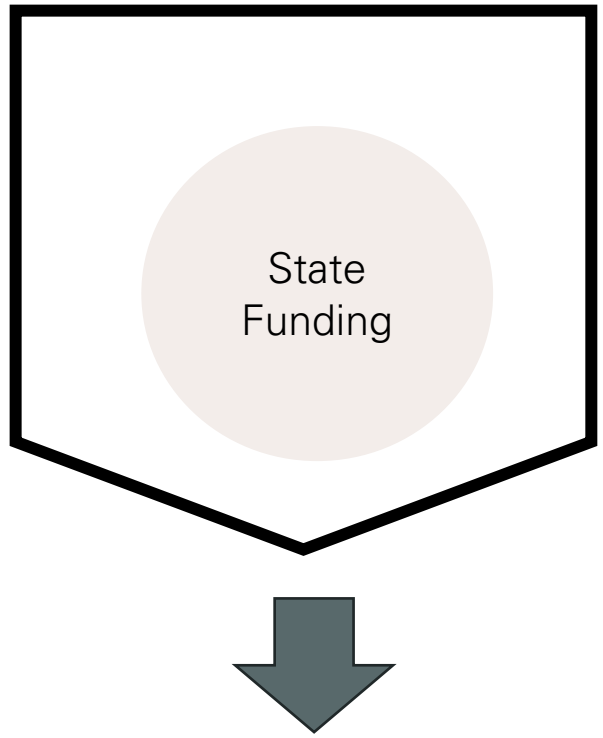
3) Associated Student Body (ASB) Fund

Student Extracurricular activities



4) Debt Service Fund

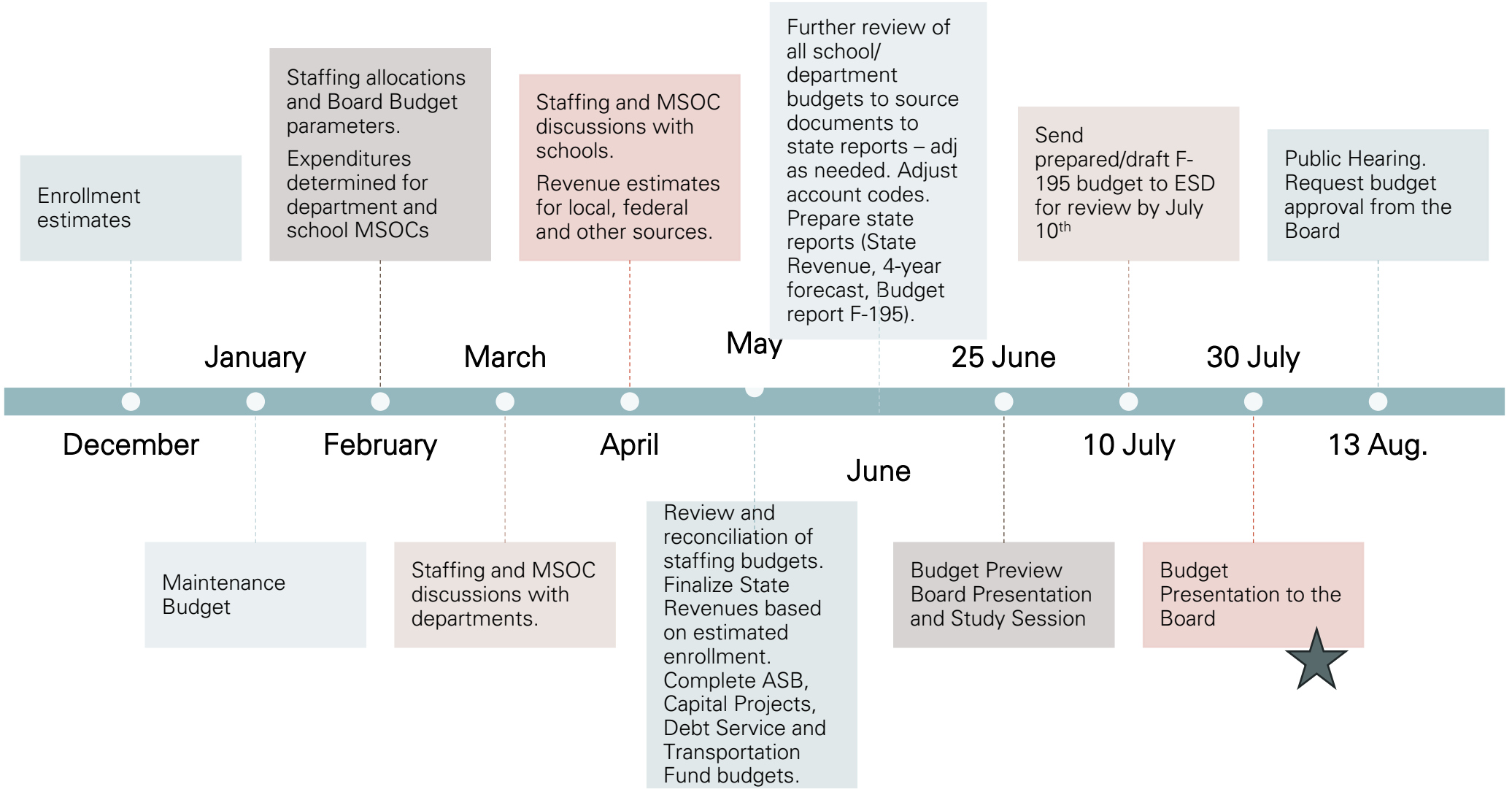
Long-term debt. Bond principal and interest payments



5) Transportation Vehicle Fund

Purchase of school buses and major equipment

Budget Preparation Timeline



Student Enrollment Drives Revenues & Staffing

State funding is based on student enrollment. The state funding formula funds staffing and MSOC levels based on student enrollment at a typical school level.

Enrollment and funding for General Education, CTE, Running Start and Open Doors is based on **average annual full time equivalent (AAFTE)**. AAFTE is based on the number of hours/classes a student attends.

Enrollment and funding for special education is based on **average annual headcount**.

Enrollment projections help determine the number of school staff and other personnel are needed to support the students.

2026-27 Staffing

Staff FTE Classification	2025-26 Budgeted Staff (a)	2026-27 Budgeted Staff (b)	Difference (b-a) (Negative = Reduction in Staff)
Certificated (FTE)	1,394.86	1,409.17	14.31
Classified (FTE)	854.96	864.09	9.13
Total Staff FTE	**2,249.82**	**2,273.26**	**23.44**

General Fund staffing growth driven by investments in specific programs such as Digital Discovery, Open Doors/Rise, Special Ed, State/Federal categorical programs, and Elementary Behavior school supports.

F-195: GF1

Budgeting Revenues

F-195: GF2, GF4

Revenue Source	2025-26 Budget	2025-26 Projection	2026-27 Budget	Source and Revenue Assumptions
Local Taxes (1000)	$69,124,289 (16%)	$69,023,628	$77,935,277 (17%)	Levy. Utilized District AV rates, levy authority, HB 2049 for CY 2026 levy
Local Nontax (2000)	$23,993,911 (6%)	$23,378,768	$26,539,009 (6%)	Local funding: PTSA, BSF, classroom fees, participation fees, lunch receipts, preschool. Reviewed actual revenues received over 2 years as well as department input on any future changes.
State, General (3000)	$224,624,310 (52%)	$221,614,538	$227,216,095 (49%)	General apportionment: Basic Ed, ALE, *CTE, *Running Start, *Open Doors. Budgeted enrollment projections and state revenue reporting F-203 – State IPD, Benefits and MSOC increases. Estimated K-3 at 18.9
State, Special (4000)*	$69,106,653 (16%)	$72,074,604	$78,617,702 (17%)	Categorical Programs*: Special Ed, Safety Net, LAP, TBIP, Food Service, Transportation etc. Budgeted enrollment projections and state revenue reporting F-203. HB 5263, IPD, Benefit, MSOC and enrollment.
Federal, General (5000)	$6,000 (0%)	$15,147	$6,000 (0%)	Federal Forest. No change.
Federal, Special (6000)*	$13,196,822 (3%)	$13,043,696	$13,999,230 (3%)	Title, IDEA, USDA Food, E-rate. Estimated with 2025-26 allocations. Small increase. Restricted Programs*
Other School Dist (7000)	$1,670,000 (0%)	$1,778,102	$1,595,000 (0%)	Funding received for WANIC Skills. Student counts, current year funding with legislative IPD impacts.
Other Entities (8000)	$85,944 (0%)	$540,713	$405,944 (0%)	Preschool. Projected enrollment and current year funding.
Other Financing (9000)	$33,444,069 (8%)	$30,103,506	$33,800,000 (7%)	CPF Transfer and GASB YE adj for long-term financing. Estimated tech related 2026-27 bud expenditures used to project CPF transfers.
Total Revenues	**$435,251,999**	**$431,572,702**	**$460,114,257**	

**Restricted Program (funds received can only be spent for specific expenditure programs)*

Budgeting Expenditures by PROGRAM F-195: GF2, GF8, GF9

Expenditure Program	2025-26 Budget	2025-26 Projection	2026-27 Budget	Source and Expenditures Assumptions
Regular Instruction (00)	$232,492,663 (54%)	$224,109,410	$246,227,280 (54%)	School staffing based on FTE Rollup & staffing metrics. Compensation increases based on bargaining agreement & state increase for benefit rates. Department/School MSOC budgets based on supplies and services needs/requirements. Basic Ed, ALE, Running Start, Open Doors, Sports. State, levy, local funding.
Federal Special Purpose (10)	$0	$0	$0	No ESSER Federal Funding. Exhausted.
Special Education Instruction (20) *	$87,542,270 (20%)	$81,402,639	$90,476,821 (20%)	Majority of costs are FTE. MSOCs are about $18 M. Staff based on proj enrollment, caseload language, IEPs. State, federal, local funding.
Vocational (CTE) Ed Instruction (30)*	$12,286,263 (3%)	$12,451,913	$12,908,179 (3%)	CTE, staffed based on enrollment and course demand. Grades 6-12.
Skill Center Instruction (40)	$0	$0	$0	N/A
Compensatory Education Instruction (50 &60)*	$18,524,751 (4%)	$17,491,580	$18,970,829 (4%)	State TBIP, State LAP, State specific grants & Federal Title programs. Program FTE & MSOCs designed by T/L Depts to meet the needs of students and allowable use of funds. Restricted Programs*
Other Instructional (70)	$3,262,839 (1%)	$3,282,582	$3,558,890 (1%)	Summer School, Highly Capable*, WANIC*. Student needs/available funding and enrollment drive FTE and MSOCs.
Community Services (80)	$9,889,762 (2%)	$9,971,887	$11,177,006 (2%)	Preschool, Facility Use. Projected preschool enrollment and budgeted revenues derives FTE and MSOCs.
Support Services (90)	$69,253,451 (16%)	$70,623,873	$74,763,617 (16%)	District Wide-Tech, HR, Bus Off, Operations, Grounds, Custodial, Nutrition Services, Transportation, Utilities & Insurance. FTE and MSOCs. State, GF and CPF Levy & Local funding.
Total Expenditures	**$433,251,999**	**$419,333,884**	**$458,082,622**	

**Restricted Program (funds received can only be spent for specific expenditure programs)*

Budgeting Expenditures by ACTIVITY: Year over Year

Expense Activity	2024-25 Budget $	% of Budget	2025-26 Budget $	% of Budget	2026-27 Budget $	% of Budget
Teaching Activities	252,859,612	58.4%	258,534,469	59.7%	278,439,317	60.8%
Teaching Support	82,069,643	19.0%	77,950,199	18.0%	76,057,367	16.6%
Other Support Activities	52,695,452	12.2%	56,800,787	13.1%	60,820,293	13.3%
Building Administration	18,183,132	4.2%	16,798,669	3.9%	17,361,334	3.8%
Central Administration	26,884,365	6.2%	23,167,875	5.3%	25,204,311	5.5%
Total	**$432,692,204**	**100.0%**	**$433,251,999**	**100.0%**	**$457,882,622**	**100.0%**

Administration expenditures % holding steady. Teaching Activities seeing a continued increase in % of budget spend.

2025-26 budgets Central Admin for surrounding districts ranged from 4.5%-8.26%



FAQs

- What is fund balance used for?

Fund balance is the net worth of the school district. Fund balance is used for emergencies "rainy day", and for cash flow challenges to cover daily costs until the money (revenue) arrives. Some of the fund balance is legally tied up or restricted for specific uses by state laws or grant rules.

- Why can't we spend into the fund balance?

Once fund balance is committed and spent for an ongoing expense, the more likely there will be cash flow issues. Fund balance will continue to decline due to the committed ongoing expense.

- Will selling a school bus help the recovery plan?

Most of the other funds of a school district are restricted by laws. The proceeds from a bus sale, by law, must stay within the Transportation Vehicle Fund. The funds cannot be used/transfered to pay expenses of the General Fund.

- Are there any contingencies budgeted for fiscal year 2026-2027 budget?

The General Fund has approximately 1.5% of budgeted contingency expenditures.

Past Reductions/Efficiencies Implemented

- Consolidated 2 elementary schools, calendar year 2023
- Reduced Teaching & Learning Department Directors by 40%, calendar year 2024
- Student enrollment growth by innovative programs and non-resident student participation, calendar years 2023 - 2026
- MSOC reductions of 5-10%, spring of 2024
- Increased safety net reimbursements through an enhanced claims process for state reimbursement of extraordinary costs associated with serving students with special education needs, implemented winter 2024-2025
- $20 million expenditure reductions, implemented for school year 2025-2026

MSOC = Materials, Supplies and Operating Costs. Non-staff expenses.

Continued Improved Internal Processes & Transparency Leads to Budget Efficiencies

Internal Processes

- Strategic staffing changes
- Position controls
- Spending controls (budget analysts and owners)
- Enrollment and staffing coordination
- Special education and safety net
- Overhaul of budget assumptions

Transparency & Communication

- Internal communication channels (vertical/horizontal)
- Financial study sessions (two-way conversation)
- Enhanced monthly reports
- New visuals and reports developed for (1) revenue/expenditures, (2) cash flow, (3) ending fund balance
- Website access
- Audit and Finance Advisory Council