

ABERDEEN SCHOOL DISTRICT NO. 5
GRAYS HARBOR COUNTY, WASHINGTON

RESOLUTION NO. 2026 – 08

ADOPTION OF 2026-2027 BUDGET

A RESOLUTION of the Board of Directors of the Aberdeen School District No. 5, Grays Harbor County, Washington, fixing and determining fund appropriations; adopting the 2026-2027 budget, the four-year budget plan summary and the four-year enrollment projection; approving certain fund transfers; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ABERDEEN SCHOOL DISTRICT NO. 5, GRAYS HARBOR COUNTY, WASHINGTON, AS FOLLOWS:

Section 1.

Findings and Determinations. The Board of Directors (the Board) of Aberdeen School District No. 5, Grays Harbor County, Washington (the District), takes note of the following facts and hereby makes the following findings and determinations:

- (a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2026-2027 fiscal year and published electronic notice of the same on its website. The 2026-2027 budget includes, among other things, [certain fund transfers,] a complete financial plan of the District for the ensuing 2026-2027 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.
- (b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2026-2027 budget on or before August 31, 2026. Prior to adoption of the 2026-2027 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2026-2027 budget, the four-year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operations levy).
- (c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on August 4, 2026, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2026-2027 budget.

Section 2.

Fixing and Determining Fund Appropriations; Adoption of 2026-2027 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

- (a) The Board hereby fixes and determines the appropriation from each fund contained in the 2026-2027 budget, as follows:

General Fund	\$ 63,080,223
Capital Projects Fund	\$ 9,219,967
Transportation Vehicle Fund	\$ 400,000
Debt Service Fund	\$ 1,550,208
Associated Student Body Fund	\$ 553,977

- (b) The Board hereby adopts the 2026-2027 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Section 3. Fund Transfers.

- (a) Pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board, in relation to the 2026-2027 budget, hereby (i) approves the transfer or transfers of funds on an as needed basis in the aggregate amount of not to exceed \$ 1,256,577 from the Capital Projects Fund and \$100,000 from the General Fund to the Debt Service Fund for the purpose of repayment of Limited General Obligation bonds, and (ii) authorizes the District's Executive Director of Business & Operations to determine the exact amount and timing of such transfers.

Section 4. General Authorization and Ratification.

The Secretaries to the Board, the President of the Board, the District's Executive Director of Business & Operations and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of the Aberdeen School District No. 5, Grays Harbor County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 18th day of August, 2026, the following Directors being present and voting in favor of the resolution.

ABERDEEN SCHOOL DISTRICT NO. 5
GRAYS HARBOR COUNTY, WASHINGTON

Jennifer Durney, President

Suzy Ritter

Annica Mizin

Jeanne Marll

Mardi Emard-Colburn

Attest:

Superintendent Lynn Green
Secretary to the Board of Directors

Superintendent Traci Sandstrom
Secretary to the Board of Directors



PO Box 269
Aberdeen, WA 98520
State of Washington
County of Grays Harbor

75521

Account Number:

1033750

Ad Number:

**ABERDEEN SCHOOL DISTRICT NO.5
ABERDEEN, WASHINGTON
NOTICE OF BUDGET HEARING
AND ADOPTION**

Notice is hereby given that the Aberdeen School District No. 5 Board of Directors will convene a public hearing to consider the 2026-2027 Aberdeen School District Budget during its meeting at 5:30 p.m. Tuesday, August 4, 2025, in the Community Room at Aberdeen High School, 410 North G St., Aberdeen.

Attendance at the hearing is not required in order to comment. Any person may submit written comment for or against any part of the budget by emailing school-board@asd5.org, which will be accepted into the record at the hearing. Written comments should be submitted not later than noon, August 4, the day of the hearing. Information about the budget is available by visiting the district website at www.asd5.org, or by contacting the Business Office at 216 North G Street, Aberdeen, WA 98520, (360) 538-2007.

The School Board is scheduled to adopt the 2026-2027 Budget during the regular meeting on Tuesday, August 4.

Lynn Green and Traci Sandstrom
Co-Superintendents and
Secretaries to the Board

Published: July 21st & 28th, 2026 x2
The Daily World#1033750

Affidavit of Publication

The undersigned being - first duly sworn oath depose and says:
the he/she is the Principal Clerk of The Daily World, which is a
legal newspaper published in the city of Aberdeen, Grays Harbor
County, Washington: of general circulation in said City, County,
and State that the

Aberdeen School District

of which the attached is a printed copy, was published in said newspaper on the

21 day of July 2026

day of 2026

day of 2026

day of 2026

day of 2026

day of 2026

day of 2026

day of 2026

day of 2026

day of 2026

day of 2026

day of 2026

d newspaper was generally circulated during all said time, and has been
or more than six months prior to the dates of the publication of this
rent, and that the notice was published in the newspaper proper, and
ied form.

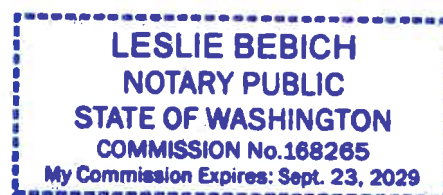
The amount of fee charged for this publication is \$ 93.44

PQ Number: _____

Principal Clerk: [Signature]

Subscribed and sworn to me this 23 day of July, 2026

Notary Public for the State of Washington Grays Harbor County





PO Box 269
Aberdeen, WA 98520
State of Washington
County of Grays Harbor

Affidavit of Publication

The undersigned being - first duly sworn oath depose and says:
the he/she is the Principal Clerk of The Daily World, which is a
legal newspaper published in the city of Aberdeen, Grays Harbor
County, Washington: of general circulation in said City, County,
and State that the

Aberdeen School District

75521

Account Number:

1034166

Ad Number:

**ABERDEEN SCHOOL DISTRICT NO.5
ABERDEEN, WASHINGTON
NOTICE OF RESCHEDULED
BUDGET HEARING AND
ADOPTION**

Notice is hereby given that the Aberdeen School District No. 5 Board of Directors has rescheduled a public hearing to consider the 2026-2027 Aberdeen School District Budget. The new date for the hearing is during its meeting at 5:30 p.m. Tuesday, August 18, 2025, in the Community Room at Aberdeen High School, 410 North G St., Aberdeen. The meeting scheduled for August 4 is canceled. Attendance at the hearing is not required in order to comment. Any person may submit written comment for or against any part of the budget by emailing school-board@asd5.org, which will be accepted into the record at the hearing. Written comments should be submitted not later than noon, August 18, the day of the hearing. Information about the budget is available by visiting the district website at www.asd5.org, or by contacting the Business Office at 216 North G Street, Aberdeen, WA 98520, (360) 538-2007.

The School Board is scheduled to adopt the 2026-2027 Budget during the regular meeting on Tuesday, August 18.

Lynn Green and Traci Sandstrom
Co-Superintendents and Secretaries to the Board

Published: 7/28, 8/4, 8/11, 2026 x3
The Daily World#1034166

of which the attached is a printed copy, was published in said newspaper on the

28 day of July 2026

4 day of August 2026

11 day of August 2026

_____ day of _____ 2026

_____ day of _____ 2026

_____ day of _____ 2026

_____ day of _____ 2026

_____ day of _____ 2026

_____ day of _____ 2026

_____ day of _____ 2026

_____ day of _____ 2026

_____ day of _____ 2026

and newspaper was generally circulated during all said time, and has been
or more than six months prior to the dates of the publication of this
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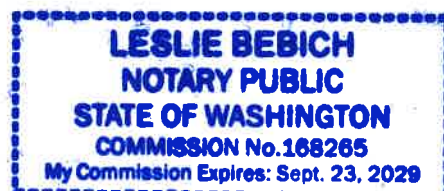
charged for this publication is \$ 301.88

PO Number: _____

Principal Clerk: [Signature]

Subscribed and sworn to me this 11 day of August, 2026

[Signature]
Notary Public for the State of Washington Grays Harbor County



DRAFT - Budget for the 2026-27 School Year

		Estimated Revenues & Expenditures	Revised Budget F-195	Actual F-196	Actual F-196 Year End
GENERAL FUND					
		2026-27	2025-26	2024-25	2023-24
		Proposed Budget	Budget	Actual	Actual
Revenue					
Local	Local Tax (1100-1500)	\$5,856,785	\$5,787,681	\$5,512,984	\$5,144,445
	Local Non-tax (2100-2900)	\$397,825	\$397,010	\$575,092	\$583,746
State	State (3000)	\$33,146,249	\$34,315,052	\$34,120,576	\$33,063,016
	State Special Purpose (4000)	\$15,793,306	\$15,435,368	\$15,409,453	\$14,924,454
Federal	Federal General Purpose(5000)	\$0	\$0	\$7,691	\$45,457
	Federal Special Purpose (6000)	\$7,198,831	\$7,068,861	\$6,557,643	\$11,411,320
Other	Rev from oth sch Dist (7000)	\$246,492	\$226,867	\$260,573	\$211,622
	Other Agencies & Assoc (8000)	\$79,000	\$29,000	\$49,604	\$34,124
	Other Financing Sources (9000)	\$0	\$0	\$0	\$0
Total Revenue		\$62,718,488	\$63,259,839	\$62,493,616	\$65,418,183
01	Basic Education	\$24,431,130	\$24,899,676	\$24,350,112	\$21,482,949
02	ALE	\$640,053	\$646,605	\$566,947	\$552,566
03	Dropout Reengagement	\$377,311	\$398,958	\$349,047	\$284,173
13	ARP/ ESSER 3	\$0	\$0	\$0	\$4,077,247
21	Special Education - State	\$9,955,760	\$9,892,165	\$8,973,273	\$8,744,159
24	Special Education - Federal	\$863,308	\$887,127	\$922,428	\$965,391
31	Career and Technical - HS	\$2,576,456	\$2,479,352	\$2,663,002	\$2,474,867
34	Career and Technical - MS	\$1,090,014	\$987,971	\$1,068,364	\$867,908
38	Carl Perkins CTE - Federal	\$56,328	\$56,328	\$48,035	\$54,905
45	Skill Center	\$363,727	\$416,911	\$534,379	\$504,242
51	Disadvantaged - Federal	\$1,850,027	\$1,901,117	\$1,881,138	\$1,667,574
52	School Improvement - Federal	\$843,636	\$941,602	\$452,892	\$946,341
53	Migrant - Federal	\$102,461	\$109,139	\$102,366	\$108,759
55	Learning Assistant(LAP) - State	\$2,354,561	\$2,468,098	\$2,607,801	\$2,281,433
56	Detention Center	\$217,876	\$305,925	\$399,466	\$281,678
58	State Special and Pilot Programs	\$361,896	\$573,181	\$497,877	\$522,581
64	Bilingual - Federal	\$53,815	\$64,065	\$76,138	\$44,695
65	Bilingual - State	\$823,855	\$828,232	\$686,173	\$763,934
68	Indian Education	\$60,000	\$60,557	\$62,696	\$88,284
74	Highly Capable	\$82,732	\$96,054	\$85,652	\$83,731
79	Grants - Misc - Local	\$818,637	\$1,261,136	\$870,892	\$554,188
88	ECEAP/ Snug Harbor	\$2,235,491	\$2,060,248	\$2,277,971	\$2,277,541
89	Community Assistance	\$58,837	\$58,711	\$37,071	\$59,777
97	District Support	\$8,343,245	\$8,565,670	\$8,494,543	\$8,841,882
98	Food Service	\$2,798,399	\$2,826,558	\$3,039,975	\$2,948,547
99	Transportation	\$1,720,668	\$1,821,017	\$1,655,951	\$1,742,965
536	Other Transfers (QZAB)	\$100,000	\$264,015	\$0	\$284,517
Expenditures Total		\$63,080,223	\$64,606,403	\$62,704,189	\$63,222,316
Over / (Under) Expenditures		-\$461,735	-\$1,610,579	-\$210,573	\$1,911,351
Fund Balance % of PY Expenditures		5.78%	7.79%	8.12%	5.15%
Beginning Fund Balance		\$3,625,261	\$4,925,113	\$5,135,686	\$3,224,336
Ending Fund Balance		\$3,163,526	\$3,314,534	\$4,925,113	\$5,135,686
Fund Balance % of Expenditures		5.02%	5.13%	7.85%	8.12%
Enrollment		2870	3020	3085	3149
Salaries & Benefits		83.1%	79.0%	79.20%	78.20%

Updated:

7/21/2026

Aberdeen School District No.005

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	62,718,488	534,966	1,364,077	10,644,349	403,490
Total Appropriation (Expenditures)	63,080,223	553,977	1,550,208	9,219,967	400,000
Other Financing Uses--Transfers Out (G.L. 536)	100,000	XXXXX	0	1,256,577	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-461,734	-19,011	-186,131	167,805	3,490
Beginning Total Fund Balance	3,625,261	300,960	495,239	2,011,630	280,225
Ending Total Fund Balance	3,163,526	281,949	309,108	2,179,435	283,715
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	5,950,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	5,950,000	XXXXX	0	2,367,606	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,104.73		3,020.00		2,870.00	
FTE Certificated Employees	220.424		213.250		214.700	
FTE Classified Employees	164.700		164.302		167.672	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	62,493,616		63,259,839		62,718,488	
Total Expenditures	62,704,189		64,606,403		63,080,223	
Total Beginning Fund Balance	5,135,686		4,925,113		3,625,261	
Total Ending Fund Balance	4,925,113		3,314,534		3,163,526	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	25,266,110	40.29	25,945,239	40.16	25,448,494	40.34
Federal Special Purpose Funding	0	15.78	0	0.00	XXXXX	XXXXX
Special Education Instruction	9,895,701	6.03	10,779,292	16.68	10,819,068	17.15
Vocational Instruction	3,779,401	0.85	3,523,651	5.45	3,722,798	5.90
Skill Center Instruction	534,379	10.79	416,911	0.65	363,727	0.58
Compensatory Education	6,766,546	1.53	7,251,916	11.22	6,668,127	10.57
Other Instructional Programs	956,544	3.69	1,357,190	2.10	901,369	1.43
Community Services	2,315,041	21.04	2,118,959	3.28	2,294,328	3.64
Support Services	13,190,468	100.00	13,213,245	20.45	12,862,312	20.39
Total - Program Groups	62,704,189		64,606,403	100.00	63,080,223	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	36,564,041	58.31	38,054,903	58.90	37,773,486	59.88
Teaching Support	8,009,942	12.77	9,000,345	13.93	8,081,077	12.81
Other Supportive Activities	10,401,457	16.59	10,349,861	16.02	10,289,002	16.31
Building Administration	3,513,113	5.60	3,469,307	5.37	3,509,066	5.56
Central Administration	3,725,171	5.94	3,706,987	5.74	3,427,592	5.43
Total - Activity Groups	62,704,189	100.00	64,606,403	100.00	63,080,223	100.00

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	23,684,431	37.77	23,733,154	36.73	24,891,439	39.46
Classified Salaries	12,841,799	20.48	12,922,921	20.00	13,629,594	21.61
Employee Benefits and Payroll Taxes	13,679,042	21.82	13,351,804	20.67	13,900,593	22.04
Supplies, Instructional Resources and Noncapitalized Items	3,714,826	5.92	5,618,336	8.70	3,272,207	5.19
Purchased Services	8,374,728	13.36	8,447,897	13.08	7,247,703	11.49
Travel	140,117	0.22	187,291	0.29	138,687	0.22
Capital Outlay	269,247	0.43	345,000	0.53	0	0.00
Total - Objects	62,704,189	100.00	64,606,403	100.00	63,080,223	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,512,984	5,787,681	5,856,785
2000 Local Nontax Support	575,092	397,010	397,825
3000 State, General Purpose	34,120,576	34,315,052	33,146,249
4000 State, Special Purpose	15,409,453	15,435,368	15,793,306
5000 Federal, General Purpose	7,691	0	0
6000 Federal, Special Purpose	6,557,643	7,068,861	7,198,831
7000 Revenues from Other School Districts	260,573	226,867	246,492
8000 Revenues from Other Entities	49,604	29,000	79,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	62,493,616	63,259,839	62,718,488
EXPENDITURES			
00 Regular Instruction	25,266,110	25,945,239	25,448,494
20 Special Education Instruction	9,895,701	10,779,292	10,819,068
30 Vocational Education Instruction	3,779,401	3,523,651	3,722,798
40 Skill Center Instruction	534,379	416,911	363,727
50 and 60 Compensatory Education Instruction	6,766,546	7,251,916	6,668,127
70 Other Instructional Programs	956,544	1,357,190	901,369
80 Community Services	2,315,041	2,118,959	2,294,328
90 Support Services	13,190,468	13,213,245	12,862,312
B. TOTAL EXPENDITURES	62,704,189	64,606,403	63,080,223
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	264,015	100,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-210,574	-1,610,578	-461,734
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	14,070	14,070	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	676,580	534,142	676,580
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	102,021	123,184	102,021
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	1,181,900	1,118,508	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,161,116	3,135,209	2,832,590
H. TOTAL BEGINNING FUND BALANCE	5,135,686	4,925,113	3,625,261
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	14,070	14,070	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	534,142	534,142	676,580
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	123,184	123,184	102,021
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	1,118,508	-492,070	299,999
G.L.891 Unassigned to Minimum Fund Balance Policy	3,135,209	3,135,209	2,070,856
I. TOTAL ENDING FUND BALANCE (G+H)	4,925,113	3,314,534	3,163,526

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Aberdeen School District No.005
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	68,628	77,547	87,106
200 Athletics	127,681	146,900	136,150
300 Classes	250	1,500	2,000
400 Clubs	116,821	118,120	232,610
600 Private Moneys	74,965	85,700	77,100
A. TOTAL REVENUES	388,345	429,767	534,966
EXPENDITURES			
100 General Student Body	48,729	37,642	61,785
200 Athletics	145,251	177,420	178,890
300 Classes	2,030	2,500	4,500
400 Clubs	130,995	130,062	231,212
600 Private Moneys	76,815	85,790	77,590
B. TOTAL EXPENDITURES	403,820	433,414	553,977
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	-15,475	-3,647	-19,011
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	285,851	260,155	293,460
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	293,351	267,655	300,960
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	270,376	256,508	274,449
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Aberdeen School District No.005
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	277,876	264,008	281,949

Aberdeen School District No.005
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	57,907	0	0
2000 Local Nontax Support	37,903	25,000	7,500
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	17,184	1,313,325	1,356,577
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	112,994	1,338,325	1,364,077
EXPENDITURES			
Matured Bond Expenditures	250,000	1,434,000	1,438,000
Interest on Bonds	49,944	165,125	102,208
Interfund Loan Interest	0	0	0
Bond Transfer Fees	200	2,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	300,144	1,601,125	1,550,208
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-187,150	-262,800	-186,131
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	974,472	775,928	495,239
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	974,472	775,928	495,239
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	787,322	513,128	309,108

Aberdeen School District No.005
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	787,322	513,128	309,108

Aberdeen School District No.005
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,265,579	2,225,126	2,289,349
2000 Local Nontax Support	73,192	37,000	55,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	1,596,883	8,469,000	8,300,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	3,520,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	6,455,655	10,731,126	10,644,349
EXPENDITURES			
10 Sites	3,101,499	0	0
20 Buildings	1,586,508	10,469,000	9,219,967
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	-1	0	0
60 Bond Issuance Expenditures	20,000	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	4,708,006	10,469,000	9,219,967
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	17,184	1,313,325	1,256,577
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	1,730,465	-1,051,198	167,805
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Aberdeen School District No.005
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	133,673	133,673
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	419,401	1,877,957	1,877,957
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	419,401	2,011,630	2,011,630
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	1,053,264	814,758	1,138,092
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	145,673	133,673
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,096,602	0	907,670
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	2,149,865	960,431	2,179,435

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

Aberdeen School District No.005
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	5,000	5,000
2300 Investment Earnings	10,917	3,000	3,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	249,943	249,943	395,490
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

Aberdeen School District No.005
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	260,860	257,943	403,490
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	260,860	257,943	403,490
EXPENDITURES			
33 Transportation Equipment Purchases	0	400,000	400,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	400,000	400,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	260,860	-142,057	3,490
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	344,770	152,190	280,225
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	344,770	152,190	280,225
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Aberdeen School District No.005
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	605,630	10,133	283,715
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	605,630	10,133	283,715

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Aberdeen School District No.005

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ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	155.00	150.00	145.00	140.00
2. Grade 1	159.00	155.00	150.00	145.00
3. Grade 2	183.00	159.00	155.00	150.00
4. Grade 3	202.00	183.00	159.00	155.00
5. Grade 4	189.00	202.00	183.00	159.00
6. Grade 5	218.00	189.00	202.00	183.00
7. Grade 6	198.00	218.00	189.00	202.00
8. Grade 7	213.00	198.00	218.00	189.00
9. Grade 8	236.00	213.00	198.00	218.00
10. Grade 9	214.00	236.00	213.00	198.00
11. Grade 10	239.00	214.00	236.00	213.00
12. Grade 11 (excluding Running Start)	195.00	239.00	214.00	236.00
13. Grade 12 (excluding Running Start)	199.00	195.00	239.00	214.00
14. SUBTOTAL	2,600.00	2,551.00	2,501.00	2,402.00
15. Running Start	105.00	80.00	75.00	70.00
16. Dropout Reengagement Enrollment	85.00	60.00	60.00	60.00
17. ALE Enrollment	80.00	60.00	60.00	60.00
18. TOTAL K-12	2,870.00	2,751.00	2,696.00	2,592.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	214.700	210.406	206.198	202.074
2. General Fund FTE Classified Employees /4	167.672	164.317	161.030	157.810

Aberdeen School District No.005

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,856,785	5,856,785	5,915,353	5,915,353
2000 Local Nontax Support	397,825	397,825	397,825	397,825
3000 State, General Purpose	33,146,249	33,809,174	34,654,403	35,347,491
4000 State, Special Purpose	15,793,306	16,109,172	16,511,901	16,842,139
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	7,198,831	7,342,808	7,489,664	7,639,457
7000 Revenues from Other School Districts	246,492	246,492	246,492	246,492
8000 Revenues from Other Entities	79,000	79,000	79,000	79,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	62,718,488	63,841,256	65,294,638	66,467,757
EXPENDITURES				
00 Regular Instruction	25,448,494	25,702,979	25,960,009	26,738,809
20 Special Education Instruction	10,819,068	11,143,640	11,477,949	11,793,593
30 Vocational Education Instruction	3,722,798	3,760,026	3,797,626	3,835,603
40 Skill Center Instruction	363,727	367,364	371,038	374,748
50 and 60 Compensatory Education Instruction	6,668,127	6,734,808	6,802,156	6,870,178
70 Other Instructional Programs	901,369	910,383	926,314	942,526
80 Community Services	2,294,328	2,317,271	2,340,444	2,363,848
90 Support Services	12,862,312	12,990,935	13,120,844	13,252,053
B. TOTAL EXPENDITURES	63,080,223	63,927,406	64,796,380	66,171,358
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	100,000	150,000	100,000	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-461,734	-236,150	398,258	296,399
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	14,070	14,070	14,070	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	676,580	676,580	575,580	475,580
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	102,021	102,021	102,021	92,021
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	299,999	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,832,590	2,070,856	2,235,705	2,743,963
H. TOTAL BEGINNING FUND BALANCE	3,625,261	3,163,526	2,927,376	3,325,634
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	14,070	14,070	14,070	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	676,580	575,580	475,580	375,580
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	102,021	102,021	92,021	82,021
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	299,999	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,070,856	2,235,704	2,743,961	3,150,362
I. TOTAL ENDING FUND BALANCE (G+H)	3,163,526	2,927,376	3,325,634	3,622,033

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Aberdeen School District No.005

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	87,106	86,606	86,106	85,606
200 Athletics	136,150	135,650	135,150	134,650
300 Classes	2,000	1,500	1,500	1,500
400 Clubs	232,610	232,110	231,610	231,110
600 Private Moneys	77,100	76,600	76,100	75,600
A. TOTAL REVENUES	534,966	532,466	530,466	528,466
EXPENDITURES				
100 General Student Body	61,785	61,285	60,785	60,285
200 Athletics	178,890	178,390	177,890	177,390
300 Classes	4,500	4,000	3,500	3,000
400 Clubs	231,212	230,712	230,212	229,712
600 Private Moneys	77,590	77,090	76,590	76,090
B. TOTAL EXPENDITURES	553,977	551,477	548,977	546,477
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	-19,011	-19,011	-18,511	-18,011
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	293,460	274,449	255,438	236,927
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	300,960	281,949	262,938	244,427
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	274,449	255,438	236,927	218,916

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	281,949	262,938	244,427	226,416

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	7,500	25,000	25,000	1,500
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	1,356,577	1,350,859	100,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,364,077	1,375,859	125,000	1,500
EXPENDITURES				
Matured Bond Expenditures	1,438,000	1,443,000	280,000	0
Interest on Bonds	102,208	39,188	39,188	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	5,000	1,000	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	1,550,208	1,487,188	320,188	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-186,131	-111,329	-195,188	1,500
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	495,239	309,108	197,779	2,591
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	495,239	309,108	197,779	2,591
ENDING FUND BALANCE				

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	309,108	197,779	2,591	4,091
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	309,108	197,779	2,591	4,091

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,289,349	2,230,470	0	0
2000 Local Nontax Support	55,000	55,000	55,000	55,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	8,300,000	6,450,000	8,450,000	6,450,000
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,644,349	8,735,470	8,505,000	6,505,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	9,219,967	8,750,000	9,050,000	6,550,000
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	9,219,967	8,750,000	9,050,000	6,550,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,256,577	1,200,859	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	167,805	-1,215,389	-545,000	-45,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	1,138,092	783,653	0
G.L.863 Restricted from State Proceeds	0	0	4,722	218,375
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	133,673	133,673	175,671	200,671
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,877,957	907,670	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	2,011,630	2,179,435	964,046	419,046
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	1,138,092	783,653	0	0
G.L.863 Restricted from State Proceeds	0	4,722	218,375	148,375
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	133,673	175,672	200,672	225,672
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	907,670	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	2,179,435	964,046	419,046	374,046

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	5,000	4,500	5,000	4,500
2300 Investment Earnings	3,000	2,500	2,500	2,500
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	395,490	355,941	352,382	355,905
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	403,490	362,941	359,882	362,905
EXPENDITURES				
33 Transportation Equipment Purchases	400,000	225,000	230,000	235,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	400,000	225,000	230,000	235,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	3,490	137,941	129,882	127,905
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	280,225	283,715	421,656	551,538
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	280,225	283,715	421,656	551,538

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	283,715	421,656	551,538	679,443
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	283,715	421,656	551,538	679,443

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.