GRAPEVIEW SCHOOL DISTRICT

822 E Mason Benson Rd Grapeview, WA 98546
(360) 426-4921 • www.gsd54.org

BUDGET STATUS REPORT

AUGUST 2026

(Preliminary 2025-26 FISCAL YEAR END)

Comprehensive Financial Performance,
Enrollment Analytics, & Fund Balance Review

Presented to Grapeview School District Board of Directors
Prepared by Business & Finance Dept.



GRAPEVIEW SCHOOL DISTRICT

General Fund Revenues & Expenditures vs. Budget

YTD REVENUES

$ 4,862,109

Budget: $ 4,611,046
(+$ 251,063 / + 5.44%)

YTD EXPENDITURES

$ 4,654,000

Budget: $ 4,778,455
$ -124,455/ Under Budget)

Category	Actual YTD	Budgeted YTD	Variance / Diff
Revenues	$ 4,862,109	$ 4,611,046	+$ 251,063
Expenditures	$ 4,654,000	$ 4,778,455	-$124,455

Summary of Fiscal Year 2025-26 Performance

- Budgeted revenue and expenditures came in close to estimates.
- Enrollment was 10% higher then estimated



GRAPEVIEW SCHOOL DISTRICT

Student Enrollment Analytics & Grade Level Breakdown

School Year	Enrollment
2017-18	218
2018-19	215
2019-20	141
2020-21	195
2021-22	215
2022-23	239
2023-24	233
2024-25	226
2025-26	232
2026-27	231

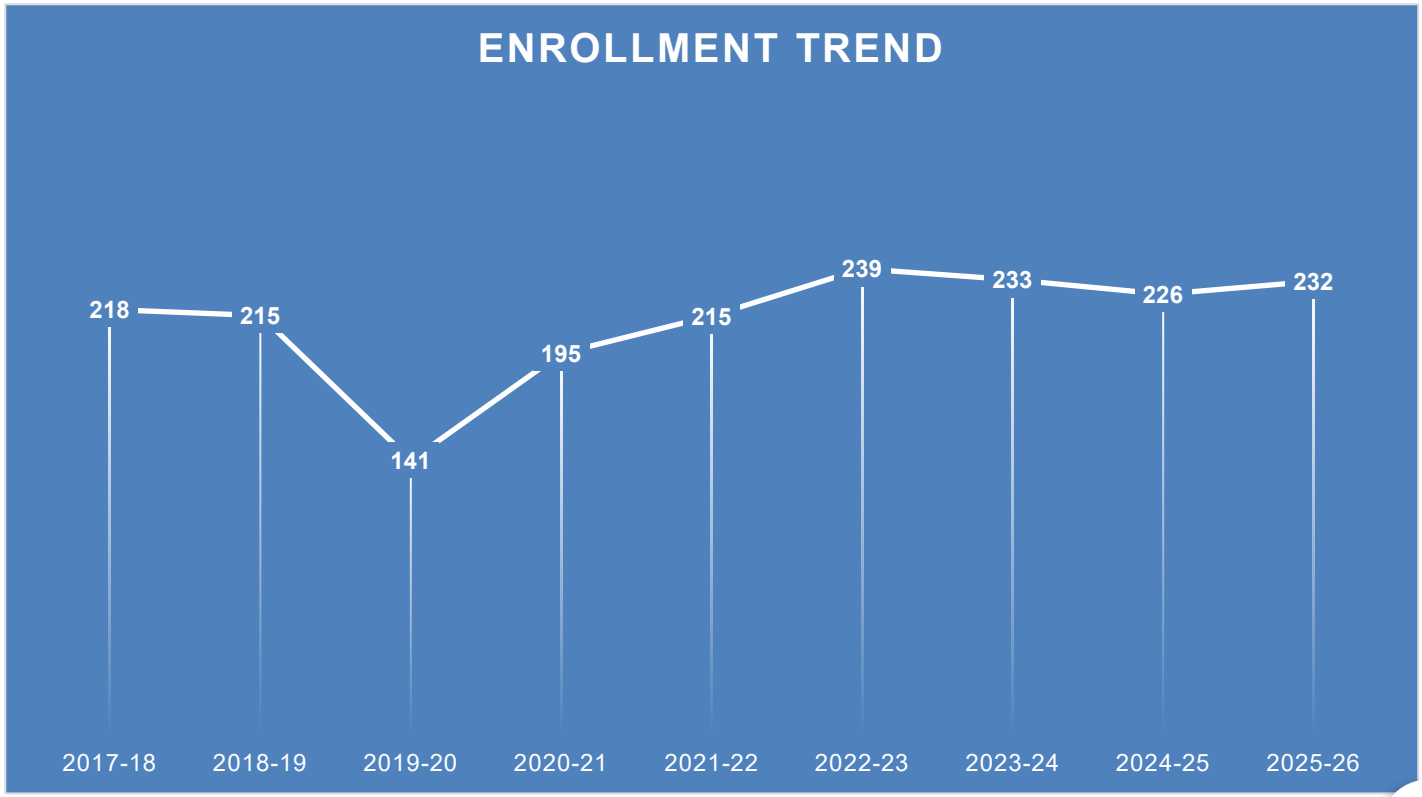
Enrollment for 2026-27 budget was estimated at 215. We are already seeing nearly 14% higher enrollment compared to what was budgeted.

Grade Level	Budget 25-26	Effective: August 31, 2026
TK (Transitional K)	14	14
Kindergarten	16	20.00
1st Grade	17	23.50
2nd Grade	22	19.50
3rd Grade	21	27.80
4th Grade	22	21.90
5th Grade	23	24.40
6th Grade	28	22.04
7th Grade	26	27.64
8th Grade	21	30.14
TOTAL ENROLLMENT	**210**	**231**



GRAPEVIEW SCHOOL DISTRICT

Student Enrollment Analytics & Grade Level Breakdown





GRAPEVIEW SCHOOL DISTRICT

General Fund Expenditures by Object Code

Object Description	Budget	August Activity	YTD Activity	Commitments (Encumbrances)	Balance
Certificated Salaries	$1,646,120	$134,618.40	$1,707,756.03	$0.00	-61,636
Classified Salaries	$905,072	$70,297.15	$1,013,179.55	$0.00	-108,108
Employee Benefits & Payroll Taxes	$960,761	$80,060.35	$1,017,262.09	$0.00	-56,501
Supplies & Instructional Resources	$572,849	$8,296.23	$365,562.56	$0.00	207,286
Purchased Services	$689,653	$71,201.86	$535,407.50	$0.00	154,246
Travel	$4,000	$2,240.67	$12,747.20	$0.00	-8,747
Capital Outlay	0	-$23,457.60*	$2,085.12	$0.00	-2,085
TOTAL EXPENDITURES	**$ 4,778,455**	**$ 343,257**	**$ 4,654,000**	-	**$ 124,455**

*** The negative for this line is due to a void in FY 2025-26 check will not be reissued until FY2026-27.**



GRAPEVIEW SCHOOL DISTRICT

Other Funds



Transportation Vehicle

Beginning Fund Balance	86,409
Revenues	47,699
Expenditures	-
Ending Fund Balance	134,108

ASB

Beginning Fund Balance	16,212
Revenues	7,459
Expenditures	6,908
Ending Fund Balance	16,763

Capital Projects

Beginning Fund Balance	134,568
Revenues	179,197
Expenditures	203,479
Ending Fund Balance	110,286

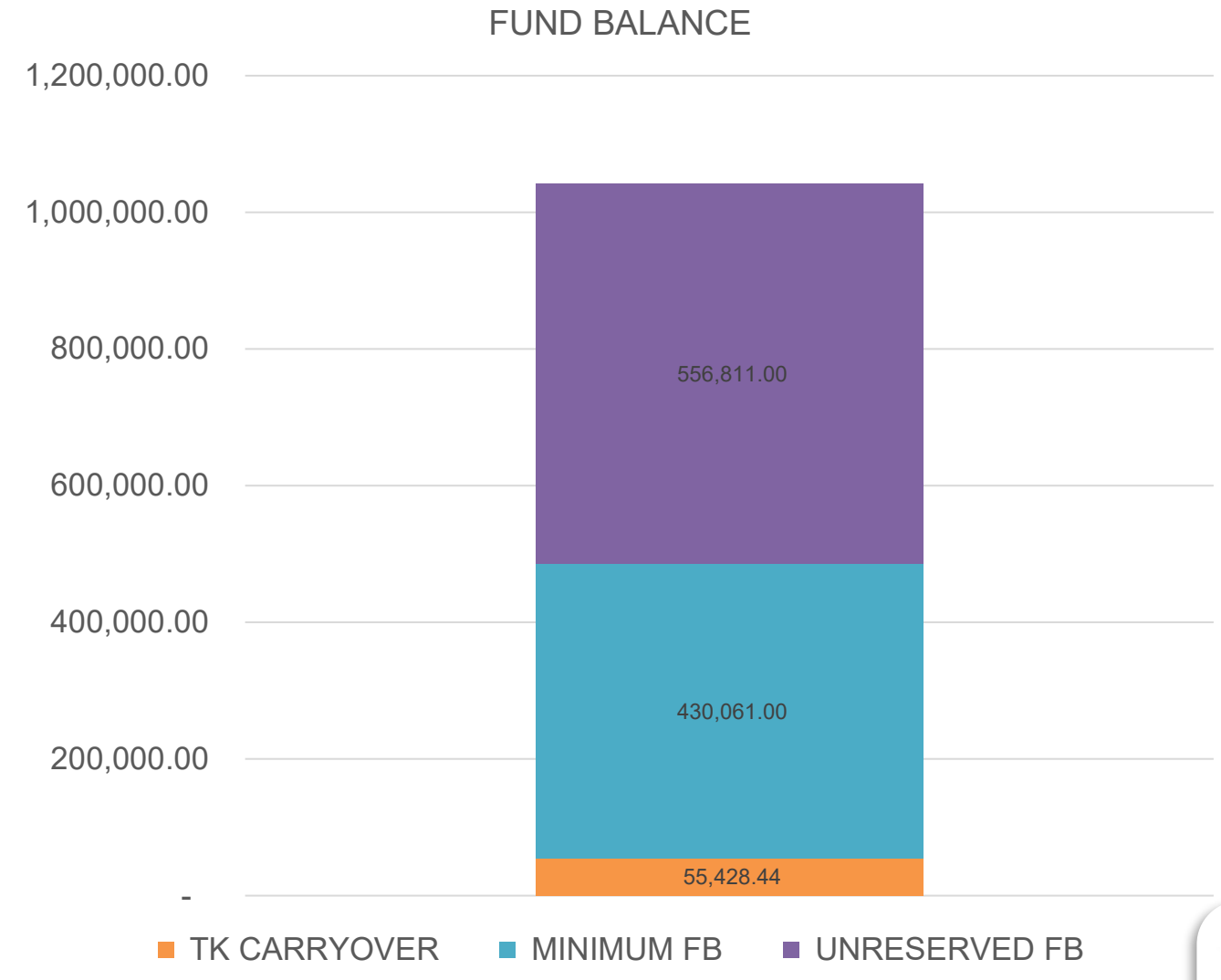
Debt Service

Beginning Fund Balance	689,428
Revenues	1,023,049
Expenditures	917,475
Ending Fund Balance	795,002

Please note all fund balances are preliminary and subject to change following year end entries.

GRAPEVIEW SCHOOL DISTRICT

Fund Balance



Preliminary Ending Fund Balance $1,042,300



GRAPEVIEW SCHOOL DISTRICT

General Fund Balance Reserves & Multi-Year Trends

Fund Balance Component	Amount ($)
TTK Revenue Carryover	$55,428.44
Minimum Reserve Policy (9-14%)	$430,061.00
Unreserved Fund Balance	**$556,811.00**

YTD TOTAL ENDING FUND BALANCE

$1,042,300.44

Provides excess reserve capacity above policy.

Fiscal Year	Ending Balance	Status
2021-22	$466,689.95	Actual
2022-23	$681,215.50	Actual
2023-24	$726,008.68	Actual
2024-25	$834,191.86	Actual
2025-26	$899,025.86	Projection*

We came in with strong fund balance at year-end that correlates with increased enrollment.



GRAPEVIEW SCHOOL DISTRICT

Other District Funds & Admin Leadership Updates

Things to Consider

- **Higher than expected enrollment**
- **Lower expenses - Please note payment for non-high payments to high school came in $90,000 lower than budgeted due to North Mason not having a levy. We expect those to begin again in this FY.**
- **With higher enrollment we expect higher costs.**
  - ***Already seeing this with the need of an additional 3rd Grade teacher, transportation and support services.***

