Medical Lake School District #326, WA

Budget Hearing

Date and Time

Tuesday July 28, 2026 at 5:45 PM PDT

Location

Medical Lake School District Administration Office

Agenda

		Purpose	Presenter	Time
I.	**Opening Items**			**5:45 PM**
	A. Record Attendance			
	B. Call the Meeting to Order			
	C. Review the Proposed 2026/2027 Budget	Discuss		
II.	**MSOC Disclosure**			
III.	**Closing Items**			
	A. Adjourn Meeting	FYI		

Coversheet

Review the Proposed 2026/2027 Budget

Section:	I. Opening Items
Item:	C. Review the Proposed 2026/2027 Budget
Purpose:	Discuss
Submitted by:	
Related Material:	Medical Lake School District Budget Presentation 2026-2027.pdf Budget Hearing Documents.pdf

BUDGET HEARING

Medical Lake School District

Budget Presentation

Fiscal Year 2026-2027

Executive Summary

Financial Resource Plan

- **Total Revenues:** Budgeted at $34,900,000 for FY 2026-27, demonstrating a steady increase of 6.4% from the prior fiscal year.
- **Total Expenditures:** Programmed at $35,700,000 to sustain enhanced learning models, resulting in a planned fund drawdown.
- **Strategic Support:** Balancing local tax levies with state resources to direct optimal funding where it matters most.

Staff & Student Foundations

- **Enrollment Base:** Serves an average K-12 FTE student population of 1,707.00 across four schools (two elementary schools, one middle school and aone high school)..
- **Professional Staffing:** Powered by 140.990 FTE Certificated and 84.750 FTE Classified professionals.

Enrollment & Staffing Trends

Indicator Detail	FY 2024-2025 (Actual)	FY 2025-2026 (Budget)	FY 2026-2027 (Proposed)	Net Trend Change
Total K-12 FTE Enrollment Counts	1,724.44	1,715.00	1,707.00	0.47%
FTE Certificated Employees	141.746	144.054	140.990	2.13%
FTE Classified Employees	84.889	83.813	84.750	1.12%
Total Personnel FTEs	226.635	227.867	225.740	0.93%

Average Annual Student and Personnel Headcounts

Revenues & Funding Sources

Total Revenue Portfolio: $34,900,000. Combined state-apportioned funds represent the primary lifeline of district operations, accounting for 77.5% ($27.05M) of all projected operational inflows.

Local Levy & Support Impact

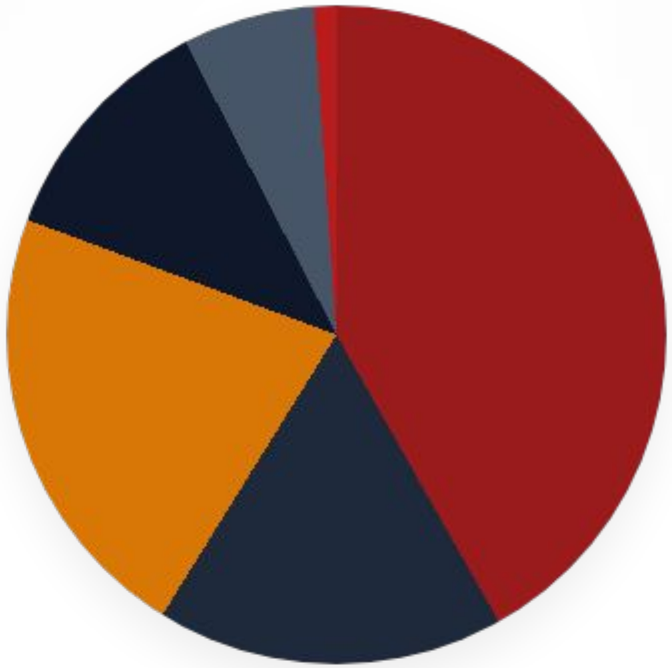
Crucial Local Contributions

The local Replacement Educational Programs & Operations (EP&O) Levy funds basic school operational gaps that the state formula does not cover.

Proposed Local Taxes for FY 2026-27: $2,174,732. This local levy maintains critical staffing levels, student health services, extracurricular activities, and supports the districts early learning program.

Nontax Revenue Support: An additional $422,460 expected in fee activities, local programs, and food service contributions.

Expenditures by Object



- **Certificated Salaries:**41.82% ($14.93M)
- **Classified Salaries:**17.02% ($6.07M)
- **Employee Benefits & Taxes:**21.84% ($7.80M)
- **Purchased Services:**11.75% ($4.20M)
- **Supplies & Resources:**6.46% ($2.31M)
- **Travel & Capital Outlay:**1.11% ($0.40M)

Personnel-Centered Outlays: Compensations (salaries + benefits) make up **80.68%** of total general fund operating expenses, emphasizing the intensive nature of educational staff delivery.

Expenditures by Activity

Teaching & Support

Direct classroom teaching activities ($20,879,697) combined with essential educational support ($3,687,014) representing **68.8%** of total district expenditure priorities.

Supportive Services

Non-instructional auxiliary operations ($6,370,170) encompassing clean facilities, nutrition programs, bus logistics, utilities, and infrastructure care.

Administration

Strategic governance, principal offices, central finance oversight, compliance reporting, and leadership structures ($4,763,119) across all levels.

Total Activity Budget:
$35,700,000

Instructional Priorities

Our instructional budget supports regular, special, and vocational educational pathways directly inside classrooms.

Regular K-12 Classrooms: Funded at $18,370,838 to maintain state-aligned standards.

Special Education Instruction: $4,696,354 designated to implement individualized learning solutions (IEPs) and dedicated resource therapies.

Vocational Paths (CTE): $1,228,945 directed to prepare secondary pupils for direct career placement.

Fund Balance Outlook

$3.15M

Projected Ending Fund Balance

Maintaining Strategic Reserves

The District expects to begin the 2026-2027 fiscal year with a **$3,950,000** (11 % of total Budget) reserve of unassigned funds.

To safely bridge inflation and instructional investment demands, a controlled net drawdown of **$800,000** is scheduled, leaving an ending fund balance of **$3,150,000** (8.8% of total Budget).

This projected remaining balance provides a safety net to cushion operational flow and emergency contingencies during future periods.

General Fund Summary

Financial Metric Description	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027	Y-o-Y Change (%)
Total Inflow Sources	$32,183,118	$32,800,000	$34,900,000	+6.4%
Total Outflow Expenditures	$32,272,308	$33,600,000	$35,700,000	+6.2%
Net Operating Results (Net Inflow/Draw)	-$89,190	-$799,999	-$800,000	0.0%
Beginning Fund Balances (Restricted/Unassigned)	$4,268,003	$4,105,195	$3,950,000	-3.7%
Ending Fund Balances	**$4,178,812**	**$3,305,195**	**$3,150,000**	-4.7%

Governance & Community

Accountability & Direct Oversight

The Board of Directors closely tracks expenditures to ensure strict alignment with the district's mission and compliance with all state accounting guidelines. Public feedback, state funding cycles, and long-term enrollment models guide these resource deployment plans to maximize return on education investments.

Questions?

Image Sources

https://api.coarchitects.com/wp-content/uploads/2022/09/Journal_UCR_quad.jpg

Source: coarchitects.com

https://wpvip.edutopia.org/wp-content/uploads/2022/10/shutterstock_735905140_1.jpg

Source: www.edutopia.org

https://www.aasa.org/images/default-source/school-administrator/2026-may/24-moyer-adm-retreat.jpg?sfvrsn=7e5591f3_1

Source: www.aasa.org

TO: **SCHOOL BOARD MEMBERS**

FROM: **Chad Moss, Assistant Superintendent of Finance and Operations**

SUBJECT: **Budget Hearing, July 28th, 5:45 P.M.**

Enclosed are the budget materials that we will review at the hearing. Included are the board resolution, revenue and expenditure information for each fund and the expenditure / revenue comparison by program and the budget document. This memo will explain some of the major pieces of the 2026-2027 budget.

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
09/01/26 FUND BALANCE	3,950,000	300,000	1,157,206	100,000	168,932
Total Revenue	34,900,000	457,270	1,613,150	1,076,374	310,000
Total Expenditures	35,700,000	469,676	1,583,800	1,171,373	468,932
Transfers	-	-	-	-	-
08/31/27 FUND BALANCE	3,150,000	287,594	1,186,556	5,001	10,000

Medical Lake School District No. 326
Medical Lake, Washington

Resolution No. 25-26.03

Adoption of 2026-27 Budget

A RESOLUTION of the Board of Directors of Medical Lake School District No. 326, Medical Lake, Washington, fixing and determining fund appropriations; adopting the 2026-2027 budget, the four year budget plan summary and the four-year enrollment projection; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF MEDICAL LAKE SCHOOL DISTRICT NO. 326, MEDICAL LAKE, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the “Board”) of Medical Lake School District No. 326, Medical Lake, 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 2026-27 fiscal year and published electronic notice of the same on its website. The 2026-27 budget includes, among other things, a complete financial plan of the District for the ensuing 2026-27 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 2026-27 budget on or before August 1, 2026. Prior to adoption of the 2026-27 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2026-27 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 operation levy).

c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on Monday, July 28, 2026, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2026-27 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2026-27 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 2026-27 budget, as follows:

General Fund	$ 35,700,000
Associated Student Body Fund	$ 469,676
Debt Service Fund	$ 1,583,800
Capital Projects Fund	$ 1,171,373
Transportation Vehicle Fund	$ 468,932

b) The Board hereby adopts the 2026-27 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. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District's Director of Finance 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 Medical Lake School District No. 326, Medical Lake, Washington, at a special open public meeting thereof held this 28th day of July, 2026, the following Directors being present and voting in favor of the resolution.

DATED this 28th of July, 2026

Secretary, Board of Directors

President, Board of Directors

Board Member

Board Member

Board Member

Board Member

Medical Lake School District
2026-2027 Budget Hearing - July 28th, 2026

GENERAL FUND

Enrollment

Budgeted K-12 1,670 FTE plus 37 running start students for a total of 1707.
This enrollment projection is what the district expects in the fall.

	2026-2027 Budget	2025-2026 Budget	2025-2026 Actual
Attending enrollment	**1,670**	**1,675**	**1,660**
Running Start	37	40	34
Total enrollment	1,707	1,715	1,694
TTK Enrollment	20	20	20

General Fund Revenue Highlights

Total revenue of $34,900,000 is up by $2,100,000 or 6.4% over the 2025-2026 budget.
The 2026-2027 Budget is similar to last years with additional revenues offsetting additional expenditures.

Significant Revenue Changes

State Total	1,087,738
Federal Revenue	878,220
Local Revenue	151,726

General Fund Expenditures

Total expenditures are $35,700,000 or an increase of 6.25% from 2025-2026 budget.
I have projected a beginning fund balance of $3,950,000 and an ending fund balance of $3,150,000.

OTHER FUNDS

CAPITAL PROJECTS FUND (CPF)

The investment revenue from this fund is $5,000. The budgeted revenue from the levy is $631,374 with an additonal $440,000 allocated from the Dept of Commerce grant. The expenditures are set at $ 1,171,373 which includes the final payments on the Michael Anderson roof and the ELC building.

TRANSPORTATION VEHICLE FUND (TVF)

Revenue in the Transportation Vehicle Fund is estimated to be $310,000. Expenditures are set at $468,932. We anticipate buying at least one addtitonal bus next year.

DEBT SERVICE FUND (DSF)

The expenditures to meet principle and interest payments as well as pay fiscal agent fees are $1,573,560. Total revenue is $1,613,150.

ASB FUND (ASB)

Each building develops their own ASB budget and our district ASB budget is a compilation of those individual documents. The budgets at the building level have been approved by Student Councils. The revenues have been set at $457,270 and the expenditures at $469,676 and the ending fund balance is $287,594.

2026-2027 Budget
EXPENDITURE / REVENUE COMPARISON
(by program)
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EXPENDITURES			REVENUES			SUBSIDY
Program	**Description**	**Budget**	**Revenue Account #**	**Description**	**Budget**	**(Revenue-Expenditures)**
01/02/03	Basic Ed.	17,939,590	1100	Property Taxes	2,174,732	
0190	CCC	170,000	2200	Sale of Supplies	5,000	
31	Vocational Ed.	1,214,695	2300	Investment Earnings	125,000	
89	Preschool	378,980	2500	Gifts & Donations	98,719	
97	Support Services	5,589,207	2700	Rental	1,500	
		25,292,472	2800	Insurance Recoveries	77,241	
			3100	Apportionment	17,856,703	
			3300	Levy Equalization	2,051,953	
			4100	Special Purpose Unassigned	40,000	
			4300	Other, State Agencies	50,000	
			5300	Impact Aid	2,545,104	
			6200	Federal Special Purpose	80,000	
					25,105,952	(186,520)
Special Ed						
21	Special Ed.- State	3,968,729	3121	Sp Ed General Apport	522,608	
			4121	State Allocation	3,211,380	
			6321	Medicaid	22,000	
					3,755,988	(212,741)
26	Spec Ed- Instu	224,189	4126		224,189	0
24	Spec. Ed.-Federal	403,899	6124	Spec. Ed.-Federal	406,548	2,649
29	Sp. Ed -Impact Aid	99,536	5329	Sp. Ed -Impact Aid	95,000	(4,536)
Total Special Ed		4,696,353			4,481,725	(214,628)
09	TTK-Kindergarten	261,248	4109	TTK-Kindergarten	252,608	(8,640)
38	Voc. Ed.-Federal	14,250	6138	Voc. Ed.-Federal	14,250	0
51	Title I	277,101	6151	Title I Federal	276,622	(479)
52	School Improvement	54,250	6152	School Improvement	54,250	0
55	LAP	475,904	4155	Remediation	475,904	0
58	Special & Pilot Prog.	90,265	4158	Special & Pilot Prog.	90,000	(265)
65	Transitional Bilingual	45,816	4165	Transitional Bilingual	45,816	0
74	Highly Capable	55,874	4174	Gifted & Talented-State	55,874	0
76	DOE/DOWEA	1,250,000	7600	DOE/DOWEA	1,250,000	0
88	ECEAP	404,227	4388	ECEAP	403,688	(539)
98	Food Service	1,366,622	2298	Students	115,000	
			4198	State	417,500	
			6198	Federal	410,811	
			6998	Federal Commodities	100,000	
					1,043,311	(323,311)
99	Pupil Transportation	1,415,618	4199	Bus Revenue-Local	1,350,000	(65,618)
Total Expenditures		**$35,700,000**	**Total Revenues**		**$34,900,000**	
					Decrease in Cash Reserve	**($800,000)**

Budget Rev-Exp Final 26-27

Materials Supplies Operating Costs (MSOC) Disclosure

2026-2027 Budgeted State Revenue for MSOC's- $2,799,790

2026-2027 Budgeted State Expenditures for MSOC's-$6,098,169

Medical Lake School District No.326

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	34,900,000	457,270	1,613,150	1,076,374	310,000
Total Appropriation (Expenditures)	35,700,000	469,676	1,583,800	1,171,373	468,932
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	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	-799,999	-12,406	29,350	-94,998	-158,932
Beginning Total Fund Balance	3,950,000	300,000	1,157,206	100,000	168,932
Ending Total Fund Balance	3,150,000	287,594	1,186,556	5,001	10,000
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	2,292,559	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	2,292,559	XXXXX	1,640,000	665,582	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.

Medical Lake School District No.326

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	1,724.44		1,715.00		1,707.00	
FTE Certificated Employees	141.746		144.054		140.990	
FTE Classified Employees	84.889		83.813		84.750	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	32,183,118		32,800,000		34,900,000	
Total Expenditures	32,272,308		33,600,000		35,700,000	
Total Beginning Fund Balance	4,268,003		4,105,195		3,950,000	
Total Ending Fund Balance	4,178,812		3,305,195		3,150,000	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	16,285,402	50.46	18,095,888	53.86	18,370,838	51.46
Federal Special Purpose Funding	0	14.48	0	0.00	XXXXX	XXXXX
Special Education Instruction	4,674,517	3.34	4,481,578	13.34	4,696,354	13.16
Vocational Instruction	1,077,980	0.00	1,165,034	3.47	1,228,945	3.44
Skill Center Instruction	0	3.81	0	0.00	0	0.00
Compensatory Education	1,230,784	0.79	938,535	2.79	943,334	2.64
Other Instructional Programs	253,553	1.24	354,603	1.06	1,305,875	3.66
Community Services	398,863	25.88	608,632	1.81	783,206	2.19
Support Services	8,351,209	100.00	7,955,730	23.68	8,371,448	23.45
Total - Program Groups	32,272,308		33,600,000	100.00	35,700,000	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	17,887,631	55.43	19,633,202	58.43	20,879,697	58.49
Teaching Support	3,218,124	9.97	3,417,598	10.17	3,687,014	10.33
Other Supportive Activities	6,271,932	19.43	6,044,650	17.99	6,370,170	17.84
Building Administration	1,862,622	5.77	1,859,028	5.53	2,053,775	5.75
Central Administration	2,825,829	8.76	2,645,522	7.87	2,709,344	7.59
Total - Activity Groups	32,272,308	100.00	33,600,000	100.00	35,700,000	100.00

Medical Lake School District No. 326

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	13,745,274	42.59	14,608,790	43.48	14,928,735	41.82
Classified Salaries	5,399,410	16.73	5,539,270	16.49	6,074,824	17.02
Employee Benefits and Payroll Taxes	7,284,157	22.57	7,352,590	21.88	7,797,541	21.84
Supplies, Instructional Resources and Noncapitalized Items	1,937,165	6.00	2,235,272	6.65	2,306,845	6.46
Purchased Services	3,708,903	11.49	3,590,106	10.68	4,196,049	11.75
Travel	95,730	0.30	110,958	0.33	208,208	0.58
Capital Outlay	101,669	0.32	163,014	0.49	187,798	0.53
Total - Objects	32,272,308	100.00	33,600,000	100.00	35,700,000	100.00

Medical Lake School District No.326

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	179.41	155.00	137.00
2. Grade 1	137.90	143.00	136.00
3. Grade 2	137.80	137.00	149.00
4. Grade 3	147.22	133.00	121.00
5. Grade 4	117.70	145.00	148.00
6. Grade 5	128.60	118.00	146.00
7. Grade 6	127.06	119.00	120.00
8. Grade 7	122.15	131.00	119.00
9. Grade 8	113.02	128.00	115.00
10. Grade 9	113.61	119.00	124.00
11. Grade 10	112.36	117.00	113.00
12. Grade 11 (excluding Running Start)	102.22	108.00	104.00
13. Grade 12 (excluding Running Start)	90.38	102.00	88.00
14. SUBTOTAL	**1,629.43**	**1,655.00**	**1,620.00**
15. Running Start	38.44	40.00	37.00
16. Dropout Reengagement Enrollment	2.00	0.00	0.00
17. ALE Enrollment	54.57	20.00	50.00
18. TOTAL K-12	**1,724.44**	**1,715.00**	**1,707.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	141.75	144.05	140.990
2. General Fund FTE Classified Employees /4	84.89	83.81	84.750

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Medical Lake School District No.326

F-195F

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	137.00	137.00	137.00	137.00
2. Grade 1	136.00	136.00	136.00	136.00
3. Grade 2	149.00	149.00	149.00	149.00
4. Grade 3	121.00	121.00	121.00	121.00
5. Grade 4	148.00	148.00	148.00	148.00
6. Grade 5	146.00	146.00	146.00	146.00
7. Grade 6	120.00	120.00	120.00	120.00
8. Grade 7	119.00	119.00	119.00	119.00
9. Grade 8	115.00	115.00	115.00	115.00
10. Grade 9	124.00	124.00	124.00	124.00
11. Grade 10	113.00	113.00	113.00	113.00
12. Grade 11 (excluding Running Start)	104.00	104.00	104.00	104.00
13. Grade 12 (excluding Running Start)	88.00	88.00	88.00	88.00
14. SUBTOTAL	1,620.00	1,620.00	1,620.00	1,620.00
15. Running Start	37.00	37.00	37.00	37.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	50.00	50.00	50.00	50.00
18. TOTAL K-12	1,707.00	1,707.00	1,707.00	1,707.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	140.990	140.990	140.990	140.990
2. General Fund FTE Classified Employees /4	84.750	84.750	84.750	84.750

Medical Lake School District No.326

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	2,174,732	2,292,559	2,292,559	2,292,559
2000 | Local Nontax Support	422,460	422,460	422,460	422,460
3000 | State, General Purpose	20,431,264	20,496,897	20,771,835	21,054,272
4000 | State, Special Purpose	6,616,959	6,452,188	6,581,232	6,712,856
5000 | Federal, General Purpose	2,640,104	2,842,891	2,842,891	2,842,891
6000 | Federal, Special Purpose	2,614,481	2,539,172	2,547,845	2,406,691
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	34,900,000	35,046,167	35,458,822	35,731,729
EXPENDITURES				
10 | Regular Instruction	18,370,838	18,508,619	18,647,434	18,787,290
20 | Special Education Instruction	4,696,354	4,731,577	4,767,063	4,802,816
30 | Vocational Education Instruction	1,228,945	1,238,162	1,247,448	1,256,804
40 | Skill Center Instruction	0	0	0	0
50 and 60 | Compensatory Education Instruction	943,334	950,409	957,537	964,719
70 | Other Instructional Programs	1,305,875	1,315,669	1,325,537	1,335,478
80 | Community Services	783,206	789,080	794,998	800,961
90 | Support Services	8,371,448	8,367,828	8,429,665	8,491,966
B. TOTAL EXPENDITURES	35,700,000	35,901,344	36,169,682	36,440,034
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	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+E-F)	-799,999	-855,177	-710,860	-708,305
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

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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	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	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	100,000	0	0	0
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	3,850,000	3,150,000	2,294,823	1,583,963
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	3,950,000	3,150,000	2,294,823	1,583,963
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	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	100,000	0	0	0
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

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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	3,050,000	2,294,823	1,583,963	875,658
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	3,150,000	2,294,823	1,583,963	875,658

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

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.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 | General Student Body	168,900	168,900	168,900	168,900
200 | Athletics	185,250	185,250	185,250	185,250
300 | Classes	13,300	13,300	13,300	13,300
400 | Clubs	84,070	84,070	84,070	84,070
600 | Private Moneys	5,750	5,750	5,750	5,750
A. TOTAL REVENUES	457,270	457,270	457,270	457,270
EXPENDITURES				
100 | General Student Body	208,600	208,600	208,600	208,600
200 | Athletics	168,040	168,040	168,040	168,040
300 | Classes	12,650	12,650	12,650	12,650
400 | Clubs	73,575	73,575	73,575	73,575
600 | Private Moneys	6,811	6,811	6,811	6,811
B. TOTAL EXPENDITURES	469,676	469,676	469,676	469,676
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)	-12,406	-12,406	-12,406	-12,406
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	300,000	287,594	275,188	262,782
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	300,000	287,594	275,188	262,782
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	287,594	275,188	262,782	250,376

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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)	287,594	275,188	262,782	250,376

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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	1,603,150	1,603,150	575,000	0
2000 | Local Nontax Support	10,000	10,000	10,000	0
3000 | State, General Purpose	0	0	0	0
5000 | Federal, General Purpose	0	0	0	0
9000 | Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,613,150	1,613,150	585,000	0
EXPENDITURES				
Matured Bond Expenditures	1,430,000	1,515,000	1,615,000	0
Interest on Bonds	153,800	94,900	32,300	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	1,583,800	1,609,900	1,647,300	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)	29,350	3,250	-1,062,300	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,157,206	1,186,556	1,189,806	127,506
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	1,157,206	1,186,556	1,189,806	127,506
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	1,186,556	1,189,806	127,506	0
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)	1,186,556	1,189,806	127,506	127,506

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 extingishments. 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	631,374	631,374	631,374	631,374
2000 | Local Nontax Support	5,000	5,000	5,000	5,000
3000 | State, General Purpose	0	0	0	0
4000 | State, Special Purpose	440,000	0	0	0
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	1,076,374	636,374	636,374	636,374
EXPENDITURES				
10 | Sites	0	0	0	0
20 | Buildings	1,171,373	630,000	630,000	630,000
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	1,171,373	630,000	630,000	630,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	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)	-94,998	6,374	6,374	6,374
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	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
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	100,000	5,001	11,375	17,749
G.L.890	Unassigned Fund Balance	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	100,000	5,001	11,375	17,749
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	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
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	5,001	11,375	17,749	24,123
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	5,001	11,375	17,749	24,123

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 extingishments. 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	0	0	0	0
2300 | Investment Earnings	10,000	10,000	10,000	10,000
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	300,000	300,000	300,000	300,000
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	310,000	310,000	310,000	310,000
EXPENDITURES				
33 Transportation Equipment Purchases	468,932	275,000	275,000	275,000
34 Transportation Equimpment 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	468,932	275,000	275,000	275,000
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)	-158,932	35,000	35,000	35,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	168,932	10,000	45,000	80,000
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	168,932	10,000	45,000	80,000

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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	10,000	45,000	80,000	115,000
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)	10,000	45,000	80,000	115,000

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 extingishments. 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.