BLAINE SCHOOL DISTRICT

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Blaine School District

2026-2027 Draft Budget Overview

We are pleased to present an overview of the Blaine School District's draft budget of the year September 1, 2026, through August 31, 2027. The budget serves as a tool for planning and managing the District's activities. Formal adoption of the budget is scheduled for August 24th at the regular meeting of the Board of Directors. The draft budget may be revised prior to that date.

Each of the District's five funds accounts for the activities described in their titles. The General Fund accounts for most District operations, including pupil instruction, food service, transportation, maintenance, and administration. The General Fund has a projected beginning fund balance of $5,085,700. This represents the amount of District current assets in excess of current liabilities on September 1, 2026.

During the 2026-2027 year, we anticipate general fund revenues of $41,949,883 from sources including apportionment, taxes, and grants. Expenditures are expected to be $43,246,655. Our expenditures will be exceeding our revenues. This is due largely to an increase in the programs we are offering to students.

Revenues were conservatively estimated or calculated using state formulas and tools. State apportionment and local tax revenues are restricted to amounts established in state law. Both of these significant revenue sources are dependent upon inflation data and student enrollment. Enrollment data is derived from May 2026 student counts, along with conservative kindergarten and program projections.

Expenditure projections account for known or estimated inflationary adjustments for non-personnel items as needed. Benefit cost changes are included, notably, medical insurance premiums increasing.

Revenues and expenditures each include $750,000 to support accounting recognition for certain leases and subscriptions as required by State and Government Accounting Standards. They also each include $750,000 for unplanned grant opportunities that may be awarded during the year. The revenue and expenditure directly offset each other for no net effect on operations or fund balance.

The 2026-2027 ending fund balance projection is $3,788,930. The District's fund balance represents resources available for unexpected events and cash flow considerations. The Board of Directors would need to adopt a resolution in order to commit these funds to additional expenditures. The District must retain an amount equal to 6% of annual expenditures in its fund balance at the close of the fiscal year. The projected fund balance is expected to meet this requirement.

We have also included budget information for the Associated Student Body (ASB) Fund, Debt Service Fund, Transportation Vehicle Fund, and Capital Project Fund. Revenues and resources in these funds are considered restricted as to their use.

The Capital Projects Fund supports purchases of new technology, district-wide improvements, design for future construction projects, and the Birch Bay property acquisition.

Blaine School District
Budget Overview
2026-2027

General Fund:

Projected beginning fund balance	$5,085,700
Plus projected revenue	$41,949,883
Less projected expenditures	$43,246,654
Less transfers to Debt Service	$0
Projected total ending fund balance	$3,788,930

(Ending fund balance meets District goal for maintaining a minimum reserve level equivalent to 6% of annual expenditures)

Associated Student Body Fund:

Beginning fund balance	$145,627
Plus projected revenue	$590,235
Less projected expenditures	$506,683
Projected total ending fund balance	$229,179

Debt Service Fund:

Beginning fund balance	$1,447,000
Plus projected revenue and transfers in	$2,171,759
Less projected expenditures	$2,289,434
Projected total ending fund balance	$1,329,325

Transportation Vehicle Fund:

Beginning fund balance	$975,240
Plus projected revenue	$218,829
Less projected expenditures	$975,240
Projected total ending fund balance	$218,829

Capital Project Fund

Beginning fund balance	$5,934,267
Plus projected revenue	$1,007,205
Less projected expenditures	$6,941,472
Less transfers to Debt Service	$0
Projected total ending fund balance	$0

Blaine School District

Four-Year Budget Forecast

With the passage of state Engrossed House Bill 2242 in 2017, school districts must report a four-year budget forecast. The budget forecast must illuminate the resources required to maintain District programs at current service levels. The District's four-year forecast assumes conservative kindergarten enrollment levels. The effect is a gradual decline of overall enrollment as larger senior classes graduate.

Most General Fund revenues were projected using the forecasted enrollment, and then an inflationary factor was applied. The inflation projections are those estimated by the state for school funding (2.1-2.9%). Revenues such as grants and local receipts are not expected to grow.

In this projection, the District Staff counts are assumed to remain at 130.736 certificated FTE and 79.318 classified FTE each year.

To match revenue, there are no annual expenditure increases for grants. For non-grant costs, it is assumed non-personnel costs will inflate at state projected rates. Staffing related costs are maintained at the 2026-2027 level. Actual staffing costs will be based on collective bargaining, State law, and staffing models implemented by the District.

We are hopeful that there will be very little cost increases over the four-year period so that the fund balance is maintained.

The ASB Fund is projected to maintain its current program levels by adjusting costs to match revenues.

Unless voters approve additional levies or bond measures, the Capital Projects Fund is expected to draw down to a $0 balance by completing all authorized projects in year one.

The Transportation Vehicle Fund is projected to spend almost all of its revenues received.

Blaine School District
Overview - Four Year Budget Forecast
2026 - 2030

General Fund:

	2026-2027	2027-2028	2028-2029	2029-2030
Beginning Balance	5,085,700	3,788,930	3,808,930	3,808,930
Revenues	41,949,883	42,032,682	41,717,990	41,969,736
Expenditures	43,246,654	42,012,682	41,717,990	41,969,736
Ending Balance	3,788,930	3,808,930	3,808,930	3,808,930

Associated Student Body Fund:

	2026-2027	2027-2028	2028-2029	2029-2030
Beginning Balance	145,627	229,179	229,179	229,179
Revenues	590,235	590,235	590,235	590,235
Expenditures	506,683	590,235	590,235	590,235
Ending Balance	229,179	229,179	229,179	229,179

Debt Service Fund:

	2026-2027	2027-2028	2028-2029	2029-2030
Beginning Balance	1,447,000	1,329,324	1,370,401	1,385,957
Revenues	2,171,759	2,220,000	2,220,000	2,220,000
Expenditures	2,289,434	2,178,923	2,204,444	2,216,075
Ending Balance	1,329,325	1,370,401	1,385,957	1,389,882

Transportation Vehicle Fund:

	2026-2027	2027-2028	2028-2029	2029-2030
Beginning Balance	975,240	218,829	-	-
Revenues	218,829	164,246	208,136	205,000
Expenditures	975,240	383,075	208,136	205,000
Ending Balance	218,829	-	-	-

Capital Projects Fund:

	2026-2027	2027-2028	2028-2029	2029-2030
Beginning Balance	5,934,267	-	-	-
Revenues	1,007,205	-	-	-
Expenditures	6,941,472	-	-	-
Ending Balance	-	-	-	-

Blaine School District

Enrollment Trend

Full Time Equivalent (Excluding Transition To Kindergarten)

