



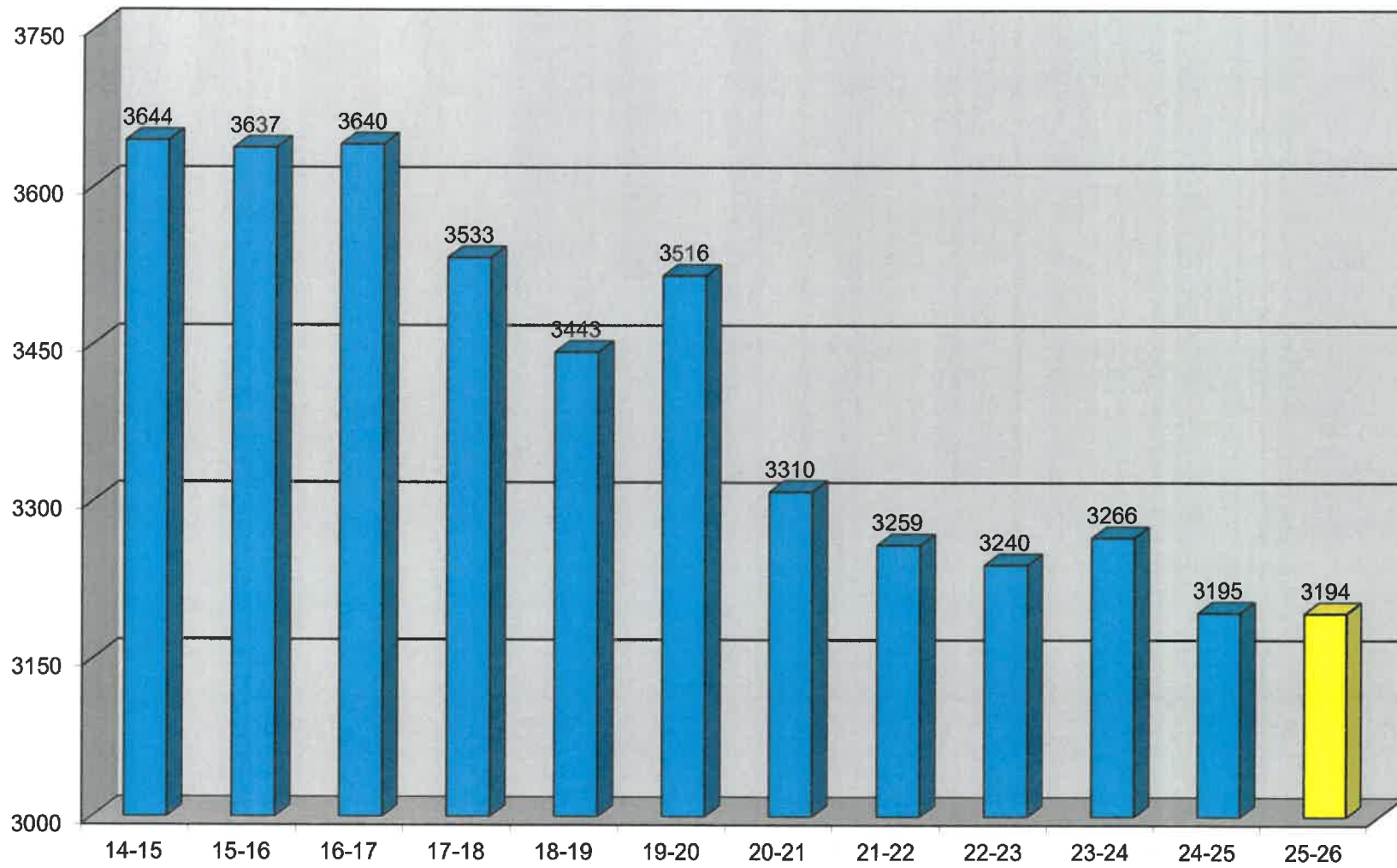
BURLINGTON-EDISON SCHOOL DISTRICT

2025-2026

PRELIMINARY BUDGET

HEARING

Burlington-Edison School District Enrollment History



**Burlington-Edison School District
Enrollment Comparison**

	22-23 Actual	23-24 Actual	24-25 Actual (May)
Transition To Kindergarten	(included in K)	7.60	28.74
Kindergarten	244.20	205.80	211.71
Grade 1	233.10	241.80	216.47
Grade 2	210.30	241.04	237.89
Grade 3	241.54	229.80	246.89
Grade 4	242.30	246.84	226.33
Grade 5	249.90	242.20	241.67
Grade 6	241.50	262.10	245.22
Grade 7	236.30	256.90	248.00
Grade 8	245.60	240.40	259.44
Grade 9	323.06	267.35	257.50
Grade 10	257.75	312.90	259.09
Grade 11	237.39	217.04	246.16
Grade 12	199.97	201.34	166.72
ALE 9-12	15.80	19.90	14.80
K-12 Subtotal	3,178.71	3,193.01	3,106.63
Open Doors	9.83	12.30	12.65
Running Start	51.59	60.86	75.22
Grand Total	3,240.13	3,266.17	3,194.50

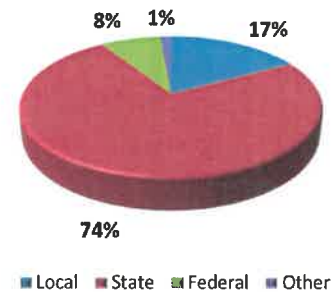
24-25 Budget	25-26 Budget	Difference
26	28	2
200	215	15
216	221	5
247	219	-28
246	241	-5
230	237	7
247	220	-27
252	244	-8
273	251	-22
257	246	-11
256	270	14
262	257	-5
262	212	-50
203	225	22
19	20	1
3,196.00	3,106.00	-90.00
11	13	2
62	75	13
3,269.00	3,194.00	-75.00

Burlington-Edison School District 2025-2026 General Fund Budget Summary

BEGINNING FUND BALANCE \$750,000

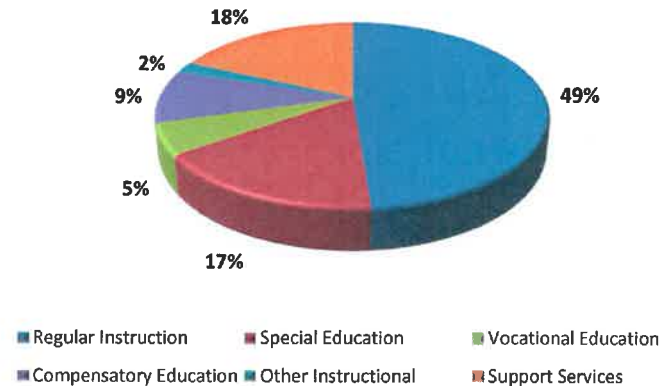
Revenue	
Local	\$12,035,081
State	\$51,883,594
Federal	\$5,435,197
Other	\$1,000,000
Total Revenue	\$70,353,872

25-26 BUDGETED REVENUE BY SOURCE



Expenditures	
Regular Instruction	\$34,302,789
Special Education	\$11,563,870
Vocational Education	\$3,784,350
Compensatory Education	\$6,496,918
Other Instructional	\$1,384,007
Support Services	\$12,819,092
Total Expenditures	\$70,351,026

25-26 BUDGETED EXPENDITURE BY SOURCE



ENDING FUND BALANCE \$752,846

5% of Budget \$3,517,551

**Burlington-Edison School District
Revenue Comparison by Source**

Sources	2024-2025 Budget	2025-2026 Budget	Difference
1100 Taxes	\$10,409,142	\$11,689,300	\$ 1,280,158
1500 Timber Excise Tax	\$7,702	\$7,781	\$ 79
2000 Local Support	\$404,650	\$338,000	\$ (66,650)
3100 State Apportionment	\$34,557,080	\$34,268,420	\$ (288,660)
3121 Special Ed - General Purpose	\$1,086,576	\$1,342,821	\$ 256,245
3600 State Forest	\$100,000	\$75,000	\$ (25,000)
4109 Transition to Kindergarten	\$338,961	\$373,589	\$ 34,628
4121 Special Ed - Special Purpose	\$7,145,494	\$7,812,720	\$ 667,226
4155 Learning Assistance Program (LAP)	\$2,509,306	\$2,480,248	\$ (29,058)
4158 Special and Pilot Program	\$704,725	\$562,339	\$ (142,386)
4165 Transitional Bilingual	\$1,438,885	\$1,498,754	\$ 59,869
4174 Highly Capable	\$111,695	\$111,031	\$ (664)
4198 School Food Service	\$350,000	\$500,000	\$ 150,000
4199 Transportation Operations	\$2,623,000	\$2,788,672	\$ 165,672
4321 Special Education - Other State Agencies	\$70,000	\$70,000	\$ -
5500 Federal Forests	\$30,000	\$30,000	\$ -
6124 Special Ed - Supplemental	\$816,693	\$803,646	\$ (13,047)
6138 Vocational	\$38,245	\$26,673	\$ (11,572)
6151 Title I - Disadvantaged	\$1,322,333	\$1,004,143	\$ (318,190)
6152 District Improvement	\$243,408	\$199,296	\$ (44,112)
6153 Migrant	\$436,810	\$613,183	\$ 176,373
6164 Limited English	\$100,470	\$160,333	\$ 59,863
6198 School Food Service	\$2,250,000	\$2,250,000	\$ -
6300 Grants	\$307,785	\$277,923	\$ (29,862)
6321 Special Ed - Medicaid Reimbursements	\$70,000	\$70,000	\$ -
8100 Other Entities	\$1,000,000	\$1,000,000	\$ -
Total	\$68,472,960	\$70,353,872	\$ 1,880,912

**Burlington-Edison School District
Expenditure Comparison by Program**

Program	2024-2025 Budget	2025-2026 Budget	Difference
01 Basic Education	\$35,186,974	\$33,878,770	\$ (1,308,204.00)
09 Transition to Kindergarten	\$283,632	\$424,019	\$ 140,387.00
21 State Special Education	\$9,950,075	\$10,780,862	\$ 830,787.00
24 Federal Special Education	\$889,586	\$783,008	\$ (106,578.00)
31 Vocational	\$3,116,464	\$3,047,592	\$ (68,872.00)
34 Middle School Vocational	\$760,446	\$710,085	\$ (50,361.00)
38 Federal Vocational - Carl Perkins	\$37,086	\$26,673	\$ (10,413.00)
51 Title I	\$1,155,325	\$1,004,283	\$ (151,042.00)
52 District Improvement	\$217,023	\$196,619	\$ (20,404.00)
53 Title I - Migrant	\$423,573	\$602,267	\$ 178,694.00
55 LAP (Learning Assistance Program)	\$2,255,199	\$2,418,105	\$ 162,906.00
58 State Grants	\$598,727	\$558,405	\$ (40,322.00)
64 Limited English Proficiency	\$225,569	\$167,163	\$ (58,406.00)
65 Transitional Bilingual	\$1,402,455	\$1,550,076	\$ 147,621.00
74 Highly Capable (ACTS)	\$111,694	\$111,031	\$ (663.00)
79 Federal Grants	\$1,297,734	\$1,272,976	\$ (24,758.00)
97 District Wide Support	\$7,344,354	\$7,547,306	\$ 202,952.00
98 Food Services	\$2,281,413	\$2,131,774	\$ (149,639.00)
99 Transportation	\$3,229,092	\$3,140,012	\$ (89,080.00)
Total	\$70,766,421	\$70,351,026	\$ (415,395.00)

**Burlington-Edison School District
General Fund Levy Collection**

2025-2026 School Year General Fund Levy Assumptions			
Levy Amount:	2025 Calendar Year	\$	10,602,240
	2026 Calendar Year	\$	12,573,952
Levy Collection Percentages:	Fall		44.50%
	Spring		55.50%
Total Projected Tax Levy 2025-2026 School Year			
	Fall 2025		4,715,075
	Spring 2026		6,974,225
	Total		11,689,300

Burlington-Edison School District
2025-2026 Materials, Supplies, Operating Costs Disclosure

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$	4,358,556
Grades 9-12 Additional (Column J)	\$	204,098
* Total MSOC Allocation	\$	4,562,654

**** Objects of Expenditure from F-195**

	Totals	Basic Ed	District Wide Support
Object 5 - totals (Supplies)	\$ 1,183,847	\$ 812,597	\$ 371,250
Object 7 - totals (Services)	\$ 3,703,237	\$ 969,750	\$ 2,733,487
Object 8 - totals (Travel)	\$ 3,780	\$ 30	\$ 3,750
Object 9 - totals (Capital Outlay)	\$ -	\$ -	\$ -
* Total Budgeted 5-9 Expenditures	\$ 4,890,864		

* Difference	\$	(328,210)
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*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:

(ii) For the 2016-17 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)

**Burlington-Edison School District
2025-2026
Capital Projects, Debt Service, ASB, Transportation Vehicle
Budget Summary**

CAPITAL PROJECTS FUND			
Beginning Balance		6,320,757	
<u>Revenue</u>			
Local Taxes	3,606,750		
Local Nontax	50,000	3,656,750	
<u>Expenditures</u>			
CP Levy	9,977,507	9,977,507	
Ending Balance		0	

DEBT SERVICE FUND			
Beginning Balance		568,376	
<u>Revenue</u>			
Taxes		0	0
<u>Expenditures</u>			
Bond Principal		0	
Bond Interest		0	
Transfer Fees		0	0
Ending Balance		568,376	

TRANSPORTATION VEHICLE FUND			
Beginning Balance		940,567	
<u>Revenue</u>			
Depreciation - State	492,263	492,263	
<u>Expenditures</u>			
Bus Purchase	1,432,830	1,432,830	
Ending Balance		0	

ASSOCIATED STUDENT BODY FUND			
Beginning Balance		434,896	
<u>Revenue</u>			
General Student Body	114,500		
Athletics	161,250		
Classes	6,150		
Clubs	203,150		
Private Moneys	3,500	488,550	
<u>Expenditures</u>			
General Student Body	94,750		
Athletics	292,600		
Classes	6,150		
Clubs	164,700		
Private Moneys	7,000	565,200	
Ending Balance		358,246	

2025-2026 General Fund Budget Key Points

- Enrollment is projected to remain consistent with the previous year's figures.
- The district's reconfiguration allowed us to achieve a balanced budget.
- The beginning and ending fund balances are approximately 1% of expenditures. We will build up our fund balance to 5% of expenditures over the next five years.
- We will closely monitor the monthly cash balance throughout the year. We will need to borrow from our Capital Projects Fund intermittently.
- The continuation of some Federal funds are uncertain at this time. We have left those dollars in the budget and we have discussed ways to reduce our expenditures if needed.