

# Preliminary Budget General Fund and Capital Projects Fund

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# Budget Principles: Consistently Communicated

## Ethical

- Student Focused
- Policy governance

## Compliant

- SAO, OPMA, PDC, Negotiated Contracts, Law and Policy

## Transparent

- Board Docs
- District Website
- Open Public Meeting
- Sweets with the Superintendent
- Board and Superintendent Listening Tours
- Budget Roadshows
- Town Halls
- Budget Hearing @ Board Meeting
- Full Budget Annually Posted Publicly by July 10

## Timely

- Budget process and calendar
- Monthly Budget Reports

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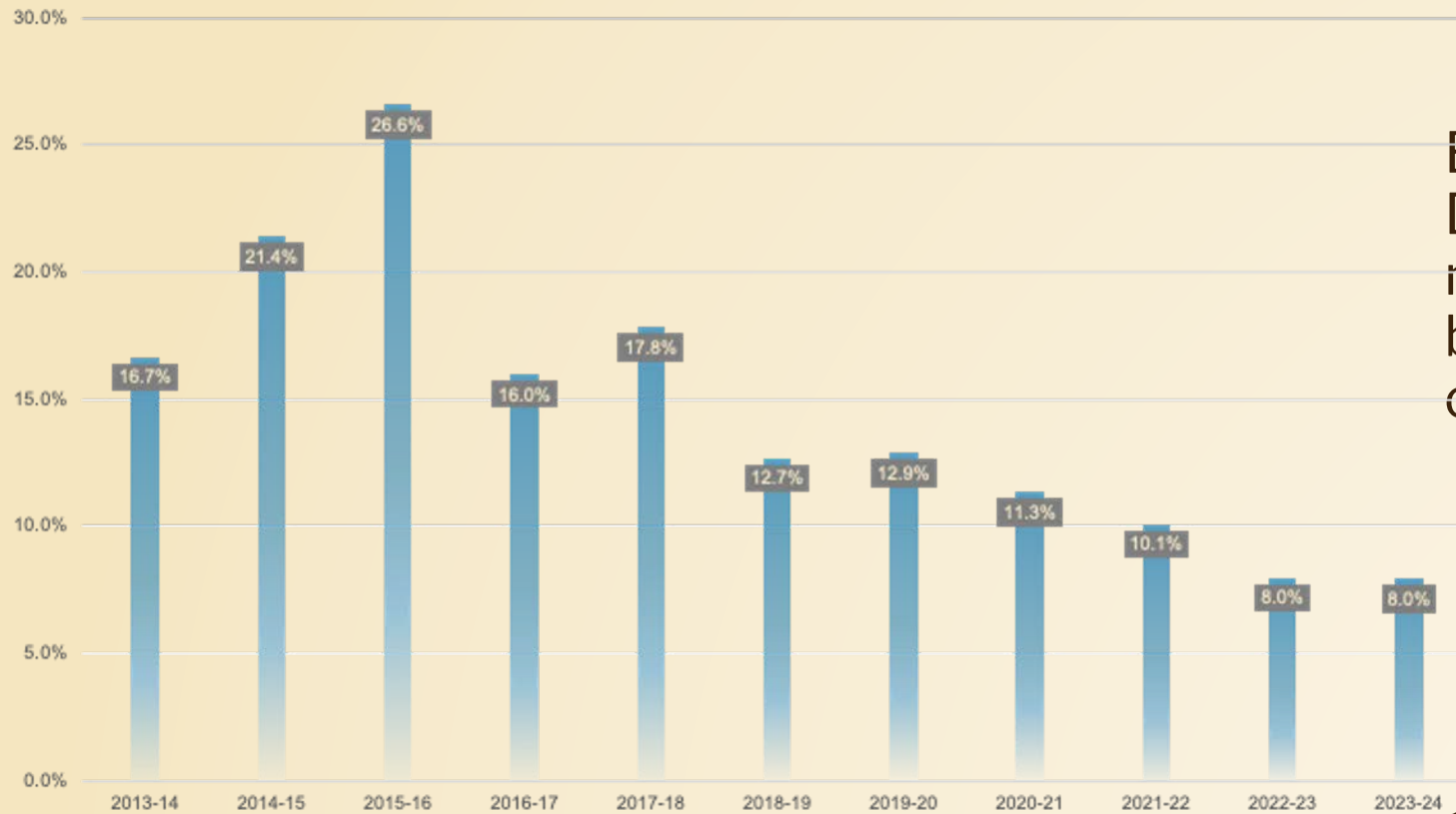
# Agenda

- **Historical Review**
  - ◆ Fund Balance
  - ◆ Enrollment
  - ◆ Unfunded Mandates
  - ◆ Continuing Budget Challenges into the Future
- **Current Staffing Update**
- **General Fund Preliminary**
- **Capital Projects Preliminary**
- **Resources Page**

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# HISTORY OF ENDING FUND BALANCE AT WSD



Board and District Goal of maintaining between 8-12% of Fund Balance

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# Fiscal Challenges into the Future

- McCleary Challenges
  - Enrollment levy cap for less than 3,000 students
  - Regionalization does not match Portland Metro
  - Reimbursement staff model insufficient
- Declining WSD Enrollment Over Next 4 Years
- Rising Inflation/Cost of “Doing Business”
- Unfunded Mandates
  - SEBB (staff health benefits)
  - Special Education
  - Transportation
  - Student meals

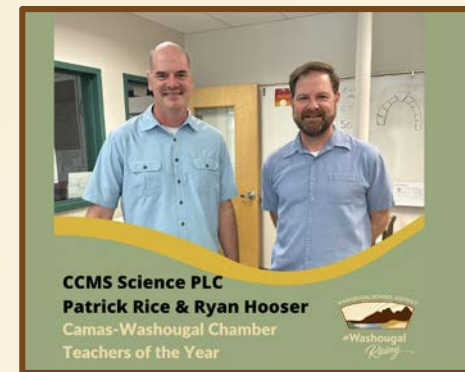


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# Staffing Update & Goals

- All of our employees who had regular or committed contracts are with us!
- The process is ongoing and we continue to seek feedback as we finalize the plan
- Align the number of students and staff so that there are consistent class sizes around the district and program needs are met
- Attract and retain excellent educators



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# Budget Facts and Examples for Staffing

- 86% of General Operating budget is staffing
- 2023-24 Certificated Salary Range \$62,541 - \$117,879
- 2023-24 State Funded Certificated Salary Allocation \$79,944
- 2023-24 Average WSD Certificated Salary \$103,077

Fiscal Year	Average Enrollment	Instructional FTE	Average Instructional Salary
2018-19	2971	205.4	\$69,711
2019-20	3024	196.2	\$73,671
2020-21	2778	198.1	\$75,774
2021-22	2820	203.8	\$78,738
2022-23	2729	194.7	\$86,433
2023-24*	2663	178.3	\$103,077

## Table example reflects Historical:

- Average student enrollment
- Average certificated (teacher) FTE & salary

\* Staffing reflects budget projections

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# 23-24 Budgeted Enrollment

	2023-24 <i>Budget</i>	2024-25 <i>4-yr Forecast</i>	2025-26 <i>4-yr Forecast</i>	2026-27 <i>4-yr Forecast</i>
TK2	60.00	60.00	60.00	60.00
K	182.00	184.00	176.00	176.00
1	181.00	183.00	184.00	176.00
2	201.00	181.00	183.00	184.00
3	185.00	202.00	181.00	183.00
4	185.00	187.00	202.00	181.00
5	192.00	187.00	187.00	202.00
6	214.00	201.00	193.00	193.00
7	197.00	214.00	204.00	196.00
8	213.00	207.00	211.00	201.00
9	241.00	233.00	219.00	223.00
10	221.00	240.00	217.00	204.00
11	192.00	183.00	185.00	168.00
12	199.00	165.00	169.00	171.00
	2,663.00	2,627.00	2,571.00	2,518.00
		-2.4%	-2.2%	-2.1%



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# 2023-24 Fund Summary

	General	ASB	Debt Service	Capital Projects	Transportation Vehicle
Beginning Fund Balance As of September 1, 2023	\$ 4,050,000	\$ 391,311	\$ 4,087,346	\$ 7,473,343	\$ 1,186,768
Plus Revenues	\$ 50,404,757	\$ 643,713	\$ 6,670,000	\$ 977,790	\$ 319,060
Less Expenditures	\$ (50,393,860)	\$ (831,939)	\$ (6,560,325)	\$ (6,385,305)	\$ (530,000)
Transfers Out to CPF	\$ (50,000)				
Transfers Out to GF				\$ (973,224)	
Excess Revenue (Exp)	\$ (39,102)	\$ (188,226)	\$ 109,675	\$ (6,380,739)	\$ (210,940)
Ending Fund Balance As of August 31, 2024	\$ 4,010,897	\$ 203,085	\$ 4,197,021	\$ 1,092,604	\$ 975,828

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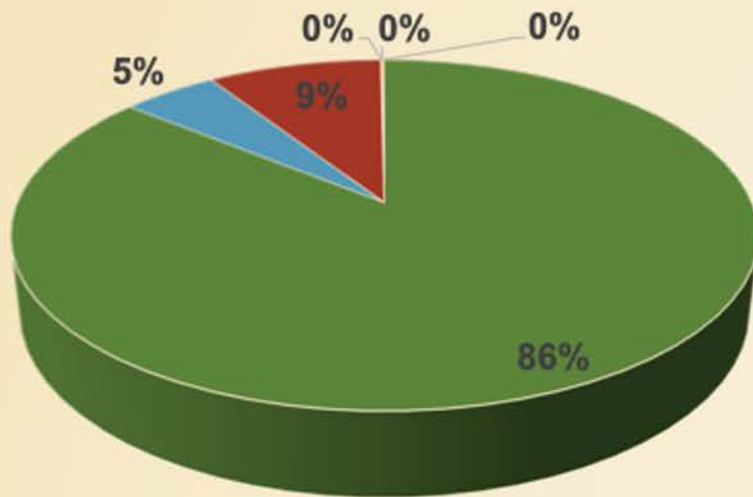
# General Fund

	<u>General</u>	
Beginning Fund Balance	\$	4,050,000
As of September 1, 2023		
Plus Revenues	\$	50,404,757
Less Expenditures	\$	(50,393,860)
Transfers Out to CPF	\$	(50,000)
Transfers Out to GF		
<hr/>		
Excess Revenue (Exp)	\$	(39,102)
Ending Fund Balance	\$	<u>4,010,897</u>
As of August 31, 2024		



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# Expenditure Forecast - Object



- Salaries/Benefits
- Purchased Services
- Capital Outlay
- Supplies/Materials
- Travel
- Transfers

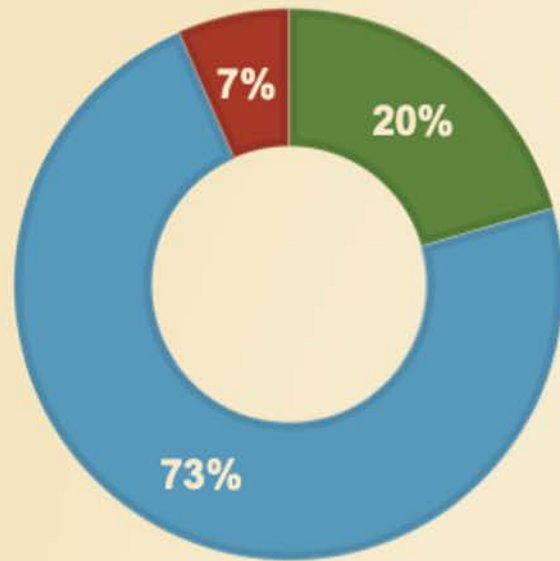


**Total Expenditures**  
**\$50,443,860**



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# Where Does the Money Come From?



■ Local ■ State ■ Federal



Total Revenues  
\$50,404,757

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# Budget Commitment Highlights

## Investments:

- Extracurricular [Arts, Drama, Music, Athletics (WHS and MS programming), National Honor Society and Knowledge Bowl]
- College in the High School
- Clubs - Robotics, Team Mean Machine, Interact, Key Club, Skills USA
- Nursing Services
- Early Learning- Preschool Programming, 1-2-3 Grow
- Dual Language Program
- Transitional Kindergarten Program
- AVID Districtwide K-12
- PLC support for Teachers/Staff
- Culinary Services
- Staff Wellness - Employee Assistance Program
- Market-Rate Staff Compensation
- Communications - Strong Branding, Consistency, Accessible Messaging



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**Washougal School District**  
**2023-24 Budget Presentation**  
**Fund Summary**

	<u>2023-24</u> <u>Current</u>	<u>2024-25*</u> <u>Forecast</u>	<u>2025-26</u> <u>Forecast</u>	<u>2026-27</u> <u>Forecast</u>
<b>GENERAL FUND SUMMARY</b>				
Beginning Fund Balance	\$4,050,000	\$4,010,897	\$3,113,999	\$2,778,552
Revenues & Other Financing Sources	\$50,404,757	\$51,967,876	\$53,074,982	\$53,728,080
Expenditures & Other Financing Uses	\$50,443,860	\$52,864,775	\$53,410,428	\$53,608,602
<b>Projected Ending Fund Balance</b>	<b>\$4,010,897</b>	<b>\$3,113,999</b>	<b>\$2,778,552</b>	<b>\$2,898,031</b>
<i>Est. Ending Fund Balance</i>	7.95%	5.89%	5.20%	5.41%
<i>Net Position [Excess of Revenues Over (Under)]</i>	(39,103)	(896,899)	(335,446) -	119,478

\* The 4-year forecast is based on known information regarding enrollment and expenditures at the time of forecasting. We know that every legislative session has the potential to impact district funding, positively or negatively. School Year 2024-25 is projected to require additional budget reductions, including staffing positions.

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**CAPITAL PROJECTS FUND SUMMARY**

Beginning Fund Balance	\$7,473,343	\$1,092,603	\$943,103	\$1,069,603
Revenues & Other Financing Sources	\$977,789	\$2,600,500	\$4,166,500	\$2,499,000
Expenditures & Other Financing Uses	\$7,358,529	\$2,750,000	\$4,040,000	\$2,260,000
<b>Projected Ending Fund Balance</b>	<b>\$1,092,603</b>	<b>\$943,103</b>	<b>\$1,069,603</b>	<b>\$1,308,602</b>

**DEBT SERVICE FUND SUMMARY**

Beginning Fund Balance	\$4,087,346	\$4,197,021	\$3,820,696	\$3,417,121
Revenues & Other Financing Sources	\$6,670,000	\$6,184,000	\$6,355,500	\$4,395,500
Expenditures & Other Financing Uses	\$6,560,325	\$6,560,325	\$6,759,075	\$4,128,400
<b>Projected Ending Fund Balance</b>	<b>\$4,197,021</b>	<b>\$3,820,696</b>	<b>\$3,417,121</b>	<b>\$3,684,221</b>

**ASB FUND SUMMARY**

Beginning Fund Balance	\$391,311	\$203,085	\$25,851	\$23,234
Revenues & Other Financing Sources	\$643,713	\$663,025	\$795,630	\$795,630
Expenditures & Other Financing Uses	\$831,939	\$840,259	\$798,247	\$798,247
<b>Projected Ending Fund Balance</b>	<b>\$203,085</b>	<b>\$25,851</b>	<b>\$23,234</b>	<b>\$20,617</b>

**TRANSPORTATION VEHICLE FUND SUMMARY**

Beginning Fund Balance	\$1,186,768	\$975,827	\$888,087	\$879,301
Revenues & Other Financing Sources	\$319,060	\$396,010	\$515,383	\$575,592
Expenditures & Other Financing Uses	\$530,000	\$483,750	\$524,170	\$543,542
<b>Projected Ending Fund Balance</b>	<b>\$975,827</b>	<b>\$888,087</b>	<b>\$879,301</b>	<b>\$911,351</b>









# Capital Projects Fund



Budgeted Beginning Fund Balance		\$7,473,343
As of September 1, 2023		
<b>Revenues</b>		
Technology Levy	\$916,580	
Investment Earnings	\$11,210	
Impact Fees	\$0	
Transfer In from General Fund for Athletic Facilities	\$50,000	
		<u>\$977,790</u>
<b>Expenditures</b>		
Committed Funds Projects <small>(Future School Site and Turf)</small>	(\$1,135,305)	
CPF Projects <small>(DDC Controls, Districtwide Projects)</small>	(\$450,000)	
Impact Fee Projects <small>(Future School Sites, Portables, Warehouse)</small>	(\$4,800,000)	
		<u>(\$6,385,305)</u>
<b>Transfers to General Fund</b>		
Tech Levy & Bond Support Cost Expendable in General Fund		<u>(\$973,224)</u>
<b>Budgeted Ending Fund Balance</b>		<b>\$1,092,604</b>

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# Capital Levy Project Timeline\*

	2024	2025	2026
 1:1 replacement, new teacher devices, wireless infrastructure	PURCHASE PLANNED REPLACEMENTS	PURCHASE PLANNED REPLACEMENTS	PURCHASE PLANNED REPLACEMENTS
 Washougal High School roof repair	Design, planning & Request for Proposal	AWARD BIDS, COMPLETE WORK	
 Security door upgrades		Design, planning & Request for Proposal	AWARD BIDS, COMPLETE WORK
 ADA entrance installations		Design, planning & Request for Proposal	AWARD BIDS, COMPLETE WORK
 HVAC system upgrades and boiler replacements		Design, planning & Request for Proposal	AWARD BIDS, COMPLETE WORK
 Carpet and vinyl flooring replacements		Design, planning & Request for Proposal	AWARD BIDS, COMPLETE WORK

\*The district may adjust these schedules based on the bid process and funding timelines for the capital levy, which will be presented at a school board meeting for final approval.



# Next Steps

Preliminary Budget Available: July 10th

Budget Hearing and Adoption: August 22nd

“Budget the plan, not plan the budget”



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# Resource Page

Strategic Plan

WSD Human Resources Website

WSD Budget Information



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# Questions



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BE KNOWN.**



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