

Washougal School District

Preliminary Budget 2024-25

Presented by Kris Grindy
Business Services Director
June 11, 2024



#Washougal *Rising*

Fund Summary

| | General | ASB | Debt Service | Capital Projects | Transportation Vehicle |
|---|-----------------|--------------|----------------|------------------|---------------------------|
| Beginning Fund Balance As of September 1, 2024 | \$ 1,427,764 | \$ 367,616 | \$ 4,008,314 | \$ 8,284,192 | \$ 1,047,745 |
| Plus Revenues | \$ 52,365,660 | \$ 624,364 | \$ 5,368,100 | \$ 2,917,568 | \$ 478,523 |
| Less Expenditures | \$ (50,647,053) | \$ (919,264) | \$ (7,229,075) | \$ (8,263,480) | \$ (528,894) |
| Transfers Out to CPF | \$ - | | \$ (275,000) | | |
| Transfers Out to GF | | | | \$ (1,120,285) | |
| Excess Revenue (Exp) | \$ 1,718,608 | \$ (294,900) | \$ (2,135,975) | \$ (6,466,197) | \$ (50,371) |
| Ending Fund Balance As of August 31, 2025 | \$ 3,146,371 | \$ 72,716 | \$ 1,872,339 | \$ 1,817,995 | \$ 997,374 |

Enrollment

| Grade | 2024-25 <i>Budget</i> | 2025-26 <i>4-yr Forecast</i> | 2026-27 <i>4-yr Forecast</i> | 2027-28 <i>4-yr Forecast</i> |
|----------------------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| TK2 | 59 | 80 | 80 | 80 |
| K | 171 | 169 | 174 | 175 |
| 1 | 177 | 171 | 169 | 172 |
| 2 | 158 | 177 | 171 | 169 |
| 3 | 201 | 158 | 177 | 171 |
| 4 | 182 | 201 | 158 | 177 |
| 5 | 177 | 182 | 201 | 158 |
| 6 | 198 | 182 | 187 | 206 |
| 7 | 201 | 190 | 184 | 189 |
| 8 | 195 | 188 | 187 | 181 |
| 9 | 226 | 203 | 196 | 195 |
| 10 | 232 | 213 | 191 | 184 |
| 11 | 191 | 178 | 164 | 147 |
| 12 | 162 | 181 | 169 | 156 |
| Total FTE (Including WLA) | 2,530 | 2,473 | 2,408 | 2,360 |
| Running Start | 100 | 95 | 95 | 95 |
| Grad Alliance ALE | 3 | 3 | 3 | 3 |
| Open Doors | 9 | 9 | 9 | 9 |
| Total FTE | 2,642 | 2,580 | 2,515 | 2,467 |



#Washougal *Rising*

Associated Student Body Fund



Example Expenditures 2024-25 school year:
dances, plays, athletic gear & summer camps, field trips, assemblies, etc.

| | <u>ASB</u> |
|---|------------------|
| Beginning Fund Balance As of September 1, 2024 | \$ 367,616 |
| Plus Revenues | \$ 624,364 |
| Less Expenditures | \$ (919,264) |
| Transfers Out to CPF | |
| Transfers Out to GF | |
| Excess Revenue (Exp) | \$ (294,900) |
| Ending Fund Balance | <u>\$ 72,716</u> |
| As of August 31, 2025 | |

Debt Service Fund

| | Debt Service |
|---|----------------|
| Beginning Fund Balance As of September 1, 2024 | \$ 4,008,314 |
| Plus Revenues | \$ 5,368,100 |
| Less Expenditures | \$ (7,229,075) |
| Transfers Out to CPF | \$ (275,000) |
| Transfers Out to GF | \$ (275,000) |
| Excess Revenue (Exp) | \$ (2,135,975) |
| Ending Fund Balance As of August 31, 2025 | \$ 1,872,339 |



Example Expenditures for 2024-25 school year committed funds: Bond payments, Interest Payments, Interfund Forestland Transfer, Potential Refunding Costs for Reissuance, etc.



Transportation Vehicle Fund

| | Transportation Vehicle |
|---|---------------------------|
| Beginning Fund Balance As of September 1, 2024 | \$ 1,047,745 |
| Plus Revenues | \$ 478,523 |
| Less Expenditures | \$ (528,894) |
| Transfers Out to CPF | |
| Transfers Out to GF | |
| Excess Revenue (Exp) | \$ (50,371) |
| Ending Fund Balance As of August 31, 2025 | \$ 997,374 |

Transportation Vehicle Fund 2024-25 Budget 7yr Picture

| | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | 29-30 | 30-31 |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Beginning Fund Balance | \$1,047,745 | \$997,374 | \$1,108,341 | \$1,483,479 | \$1,489,368 | \$1,465,887 | \$1,282,630 |
| Miscellaneous Revenues | 5,239 | 4,987 | 5,542 | 14,835 | 14,894 | 14,659 | 12,826 |
| Depreciation (OSPI Model) | 473,284 | 615,641 | 711,800 | 458,750 | 568,640 | 445,520 | 374,209 |
| Total Resources w/o GF | 1,526,268 | 1,618,003 | 1,825,682 | 1,957,064 | 2,072,902 | 1,926,066 | 1,669,665 |
| Transfers in GF | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Resources w/ GF | 1,526,268 | 1,618,003 | 1,825,682 | 1,957,064 | 2,072,902 | 1,926,066 | 1,669,665 |
| Buses Purchased on Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchase Buses | (528,894) | (509,661) | (342,204) | (467,696) | (607,015) | (643,436) | (557,033) |
| Total Use of Resources | (528,894) | (509,661) | (342,204) | (467,696) | (607,015) | (643,436) | (557,033) |
| Ending Fund Balance | \$997,374 | \$1,108,341 | \$1,483,479 | \$1,489,368 | \$1,465,887 | \$1,282,630 | \$1,112,632 |
| <i>Est. Expected Delivery</i> | <i>Feb-25</i> | <i>Nov-25</i> | <i>Nov-26</i> | <i>Nov-27</i> | <i>Nov-28</i> | <i>Nov-28</i> | <i>Nov-28</i> |
| Bus | 2 | 2 | 0 | 1 | 2 | 2 | 1 |
| SpEd Bus | 0 | 0 | 2 | 1 | 0 | 0 | 1 |
| # of Buses Purchased | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

Capital Projects Fund

| | <u>Capital Projects</u> |
|---|-------------------------|
| Beginning Fund Balance As of September 1, 2024 | \$ 8,284,192 |
| Plus Revenues | \$ 2,917,568 |
| Less Expenditures | \$ (8,263,480) |
| Transfers Out to CPF | |
| Transfers Out to GF | \$ (1,120,285) |
| Excess Revenue (Exp) | \$ (6,466,197) |
| Ending Fund Balance As of August 31, 2025 | <u>\$ 1,817,995</u> |



Example Budgetary Authority for 2024-25 school year committed funds: WHS Roof, DDC HVAC Controls, Turf Replacement, Future Land Purchase, Capital Facilities Upgrades , Educational Technology, etc.



General Fund

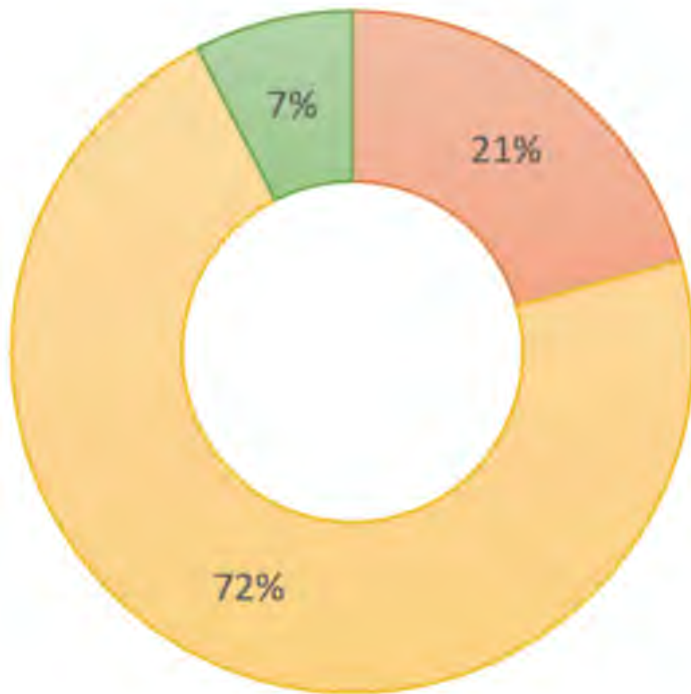
General

| | | |
|-------------------------|----|--------------|
| Beginning Fund Balance | \$ | 1,427,764 |
| As of September 1, 2024 | | |
| Plus Revenues | \$ | 52,365,660 |
| Less Expenditures | \$ | (50,647,053) |
| Transfers Out to CPF | \$ | - |
| Transfers Out to GF | | |
| <hr/> | | |
| Excess Revenue (Exp) | \$ | 1,718,608 |
| Ending Fund Balance | \$ | 3,146,371 |
| <hr/> <hr/> | | |
| As of August 31, 2025 | | |



#WashougalRising

General Fund - Revenue

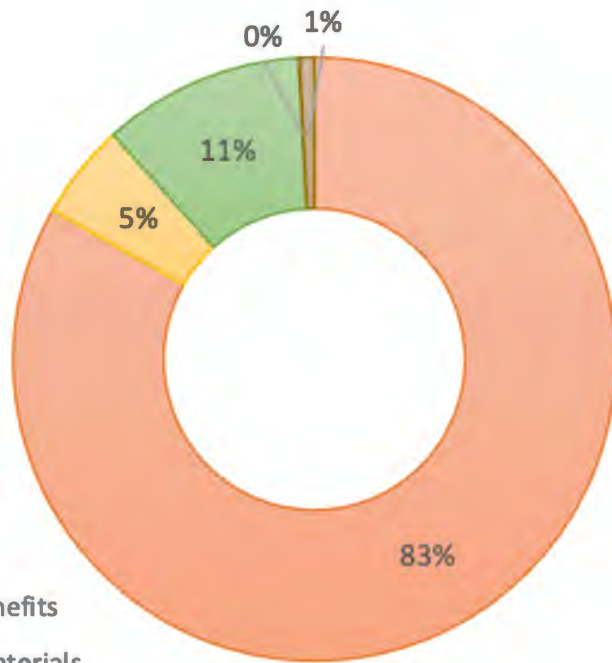


Local State Federal



Revenue \$52,365,660

General Fund - Expenditures



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



Expenditures \$50,647,053

Washougal School District
2024-25 Budget Presentation
Fund Summary

| | <u>2024-25</u> <u>Current</u> | <u>2025-26</u> <u>Forecast</u> | <u>2026-27</u> <u>Forecast</u> | <u>2027-28</u> <u>Forecast</u> |
|---|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| GENERAL FUND SUMMARY | | | | |
| Beginning Fund Balance | \$1,427,764 | \$3,146,371 | \$3,773,722 | \$4,421,264 |
| Revenues & Other Financing Sources | \$52,365,660 | \$52,036,310 | \$52,302,282 | \$52,890,166 |
| Expenditures & Other Financing Uses | \$50,647,053 | \$51,408,959 | \$51,654,739 | \$52,123,753 |
| Projected Ending Fund Balance | \$3,146,371 | \$3,773,722 | \$4,421,264 | \$5,187,678 |
| <i>Est. Ending Fund Balance</i> | 6% | 7% | 9% | 10% |
| <i>Net Position [Excess of Revenues Over (Under)]</i> | 1,718,608 | 627,352 | 647,544 | 766,414 |

* 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 Years 2025-28 is projected to require additional budget reductions, including staffing positions to maintain presented ending fund balance.

| | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|--|--------------------|--------------------|--------------------|--------------------|
| | Current | Forecast | Forecast | Forecast |
| CAPITAL PROJECTS FUND SUMMARY | | | | |
| Beginning Fund Balance | \$8,284,192 | \$1,817,995 | \$1,814,495 | \$2,004,745 |
| Revenues & Other Financing Sources | \$2,917,568 | \$4,036,500 | \$2,450,250 | \$110,250 |
| Expenditures & Other Financing Uses | \$9,383,765 | \$4,040,000 | \$2,260,000 | \$950,000 |
| Projected Ending Fund Balance | \$1,817,995 | \$1,814,495 | \$2,004,745 | \$1,164,994 |
| DEBT SERVICE FUND SUMMARY | | | | |
| Beginning Fund Balance | \$4,008,314 | \$1,872,339 | \$1,974,901 | \$2,085,211 |
| Revenues & Other Financing Sources | \$5,368,100 | \$4,220,962 | \$4,346,010 | \$4,476,595 |
| Expenditures & Other Financing Uses | \$7,504,075 | \$4,118,400 | \$4,235,700 | \$4,371,125 |
| Projected Ending Fund Balance | \$1,872,339 | \$1,974,901 | \$2,085,211 | \$2,190,681 |
| ASB FUND SUMMARY | | | | |
| Beginning Fund Balance | \$367,616 | \$72,716 | \$72,716 | \$72,716 |
| Revenues & Other Financing Sources | \$624,364 | \$624,364 | \$624,364 | \$624,364 |
| Expenditures & Other Financing Uses | \$919,264 | \$624,364 | \$624,364 | \$624,364 |
| Projected Ending Fund Balance | \$72,716 | \$72,716 | \$72,716 | \$72,716 |
| TRANSPORTATION VEHICLE FUND SUMMARY | | | | |
| Beginning Fund Balance | \$1,047,745 | \$997,373 | \$1,108,340 | \$1,483,479 |
| Revenues & Other Financing Sources | \$478,523 | \$620,628 | \$717,342 | \$473,585 |
| Expenditures & Other Financing Uses | \$528,894 | \$509,661 | \$342,204 | \$467,696 |
| Projected Ending Fund Balance | \$997,373 | \$1,108,340 | \$1,483,479 | \$1,489,368 |

Not Included in 2024-25 Budget:

January 18, 2024

Washougal School District seeks community guidance ahead of \$3M in potential budget cuts

Survey Results – STAFFING | PROGRAMS | SERVICES

and district office staff favor of making reductions in district office staff and expenses respondents agreed with this reform comments in support: t to much money is put into ff."

Teachers on Special Assignment (TOSAs) A little less than half of respondents were in favor of reducing Teachers on Special Assignment (TOSAs) including instructional coaches, program specialists, etc. "We had too many TOSA's and dean of students causing an extra cost we could have been saving, especially knowing our enrollment isn't due to increase in the next 5 years." "Get rid of TOSAs, instructional coaches, ... ELL, preschool, and transitional kindly!!"

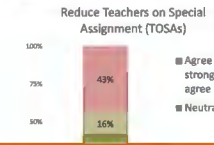
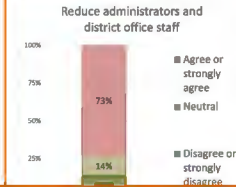


WASHOUGAL SCHOOL DISTRICT

Budget Reduction Plan 2024-2025

Total Reductions Round 1: Approximately \$3 million

"Please reduce DO staff and building administration."



| Admin Pay, Support & Staff Reductions Total Expenditure: \$4.6M | Reduction: 10.4% |
|--|---------------------|
| Eliminate Assistant Superintendent for HR & Student Services | \$236,277 |
| Reduce District Custodial Manager | \$49,554 |
| Reduce ESD Communications Manager | \$45,000 |
| Superintendent, Directors, Supervisors Pay Freeze | \$77,651 |
| Superintendent, Directors, Supervisors Pay Cut | \$43,878 |
| Reduce board travel & professional development (WSSDA conferences) | \$7,200 |
| Reduce professional memberships | \$14,760 |
| Reduce Superintendent vacation benefit, travel and training | \$9,306 |
| Administrative Pay, Support & Staff Reductions | \$484k |

| Classified Staff Reductions Total Expenditure: \$13.0M | Reduction: 5.3% |
|---|--------------------|
| 2 Secretarial reductions due to office | \$108,882 |
| 1 Attendant | |
| 1 Transportation | |
| 1 Custodial | |
| 1 Security | |
| 1 Culinary | |
| 1 Technical | |
| Suspend & Reduce support | |
| District Office Freeze | |



WASHOUGAL SCHOOL DISTRICT

Budget Reduction Plan 2024-2025

Total Reductions Round 2: Approximately \$1 million

| Admin Pay, Support & Staff Reductions Total Expenditure: \$4.6M | Round 2 Reduction: 6.4% |
|--|----------------------------|
| Interim Superintendent Salary concession | \$25,000 |
| Eliminate District Custodial Manager | \$60,000 |
| Eliminate ESD Communications Manager | \$25,000 |
| Eliminate Business Services Director and contract with ESD for support | \$25,000 |
| Eliminate Accounting Manager position | \$106,000 |

| Classified Staff Reductions Total Expenditure: \$13.0M | Round 2 Reduction: 0.6% |
|---|----------------------------|
| Eliminate 2.5 paraeducator positions | \$124,000 |
| Eliminate 2 culinary position | \$80,000 |
| | |
| | |

2024-25 FY Investment Highlights:

- Excellent Classroom Educators
- Excellent Support Staff
- Excellent Building Leaders
- High School Arts & Athletics
- MS Arts & Athletics
- Elementary Arts & Music
- Culinary Services Scratch Cooking
- Early Learning Programming
- Dual-Language Programming
- Highly Capable Programming
- Transportation Services and Busses
- Field Trips and Exploratory Learning
- Quality Special Education Services
- Quality Instructional Materials
- Nursing Services
- High-Quality Technology for Students/Staff
- Parent Partnership and Support
- AP Courses and Project-Based Learning Opportunities
- Library Services



#Washougal
Rising

- Student-Voice Opportunities
- Staff Development & Training
- Capital Projects Investment
- Insurance & Liability Coverage
- Safe, Warm and Comfortable Buildings
- Adolescent Behavioral Health Supports
- Career/Technical Education Programming
- Student Support for Re-engagement
- Family Community Resources Centers
- Community Partnership Development
- Professional Learning Communities
- Industry Certifications for Students
- Student Internship Opportunities
- Dual-Credit Opportunities
- Guidance Counselling
- Community Partnerships to Support Students
- Multi-Cultural Community Events
- Social, Emotional, Learning Support
- After-School Clubs



Our Legislative Representatives

17th Legislative District

| Senator | Representative, Pos. 1 | Representative, Pos. 2 |
|---|---|---|
| <p>Sen. Lynda Wilson (R) Elected: 2020 Term: 2021-2024 Legislative Office: 205 Legislative Modular Building PO Box 40417 Olympia, WA 98504-0417  (360) 786-7632  lynda.wilson@leg.wa.gov</p> | <p>Rep. Kevin Waters (R) Elected: 2022 Term: 2023-2024 Legislative Office: 467 John L. O'Brien Building PO Box 40600 Olympia, WA 98504-0600  (360) 786-7994  kevin.waters@leg.wa.gov</p> | <p>Rep. Paul Harris (R) Elected: 2022 Term: 2023-2024 Legislative Office: 426A Legislative Building PO Box 40600 Olympia, WA 98504-0600  (360) 786-7976  paul.harris@leg.wa.gov</p> |

Questions?

