

# Washougal School District

## Budget 2024-25

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



**#Washougal** *Rising*

**Washougal School District**  
**2024-25 Budget Presentation**  
**Fund Summary**

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
	<b>Current</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>GENERAL FUND SUMMARY</b>				
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
<b>Projected Ending Fund Balance</b>	<b>\$3,146,371</b>	<b>\$3,773,722</b>	<b>\$4,421,264</b>	<b>\$5,187,678</b>
<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.

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
	<b>Current</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>CAPITAL PROJECTS FUND SUMMARY</b>				
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
<b>Projected Ending Fund Balance</b>	<b>\$1,817,995</b>	<b>\$1,814,495</b>	<b>\$2,004,745</b>	<b>\$1,164,994</b>
<b>DEBT SERVICE FUND SUMMARY</b>				
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
<b>Projected Ending Fund Balance</b>	<b>\$1,872,339</b>	<b>\$1,974,901</b>	<b>\$2,085,211</b>	<b>\$2,190,681</b>
<b>ASB FUND SUMMARY</b>				
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
<b>Projected Ending Fund Balance</b>	<b>\$72,716</b>	<b>\$72,716</b>	<b>\$72,716</b>	<b>\$72,716</b>
<b>TRANSPORTATION VEHICLE FUND SUMMARY</b>				
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
<b>Projected Ending Fund Balance</b>	<b>\$997,373</b>	<b>\$1,108,340</b>	<b>\$1,483,479</b>	<b>\$1,489,368</b>

**Washougal School District No. 112**  
**2024-2025 MSOC Disclosure**

**Combined 1191 MSOC from F-203**

Regular Instruction (Column A)	\$ 3,430,899
Grades 9-12 Additional (Column J)	\$ 165,468
<b>* Total MSOC Allocation</b>	<b>\$ 3,596,367</b>

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

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 1,129,245	\$ 340,141		\$ -	\$ 789,104
Object 7 - totals	\$ 3,935,326	\$ 1,469,723	\$ 66,006	\$ 84,017	\$ 2,315,580
Object 8 - totals	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Object 9 - totals	\$ 393,480	\$ -	\$ -	\$ -	\$ 393,480
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$ 5,470,051</b>				

**\* Difference** **\$ (1,873,684)**

# 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: "too 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!!"

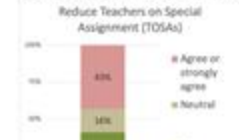
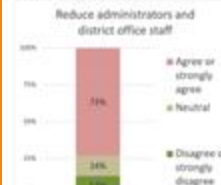


WASHOUGAL SCHOOL DISTRICT

### 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
<b>Administrative Pay, Support &amp; Staff Reductions</b>	<b>\$484k</b>

Classified Staff Reductions Total Expenditure: \$13.0M	Reduction: 5.3%
2 Secretarial reductions due to office	\$108,882
1 Attendance	
1 Transportation	
1 Custodial	
1 Security	
1 Culinary	
1 Technology	
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

- 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

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# Questions?



< BE YOU.  
BE KNOWN.