

# Washougal School District

## Preliminary Budget 2024-25

Presented by Kris Grindy  
Business Services Director  
June 11, 2024



## 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
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
<b>Total FTE (Including WLA)</b>	<b>2,530</b>	<b>2,473</b>	<b>2,408</b>	<b>2,360</b>
Running Start	100	95	95	95
Grad Alliance ALE	3	3	3	3
Open Doors	9	9	9	9
<b>Total FTE</b>	<b>2,642</b>	<b>2,580</b>	<b>2,515</b>	<b>2,467</b>



**#WashougalRising**

## Associated Student Body Fund



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



	ASB
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 As of August 31, 2025	\$ 72,716



## 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	
Excess Revenue (Exp)	\$ (2,135,975)
Ending Fund Balance As of August 31, 2025	<u>\$ 1,872,339</u>



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

	<u>Transportation Vehicle</u>
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)	<u>\$ (50,371)</u>
Ending Fund Balance As of August 31, 2025	<u><u>\$ 997,374</u></u>

## Transportation Vehicle Fund 2024-25 Budget 7yr Picture

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



## Capital Projects Fund

	Capital Projects
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.

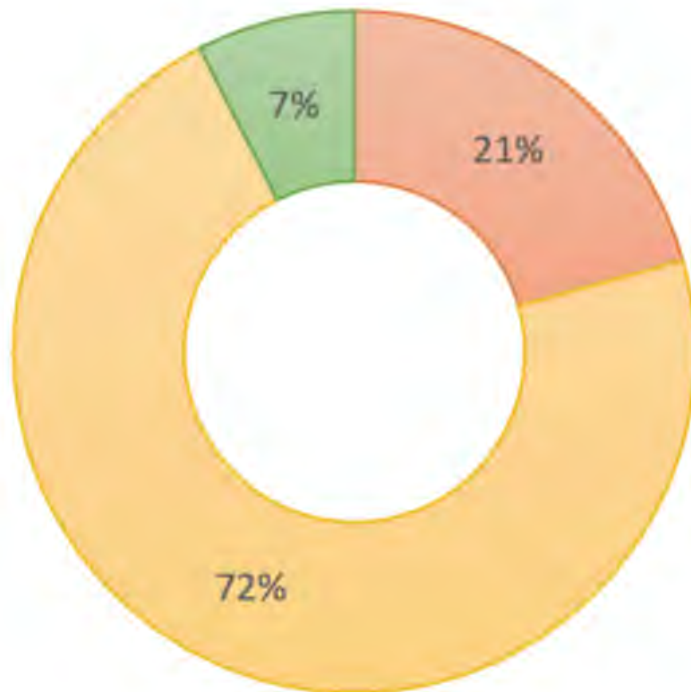




## General Fund

	<u>General</u>	
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		
Excess Revenue (Exp)	\$	1,718,608
Ending Fund Balance	\$	3,146,371
As of August 31, 2025		

## General Fund - Revenue

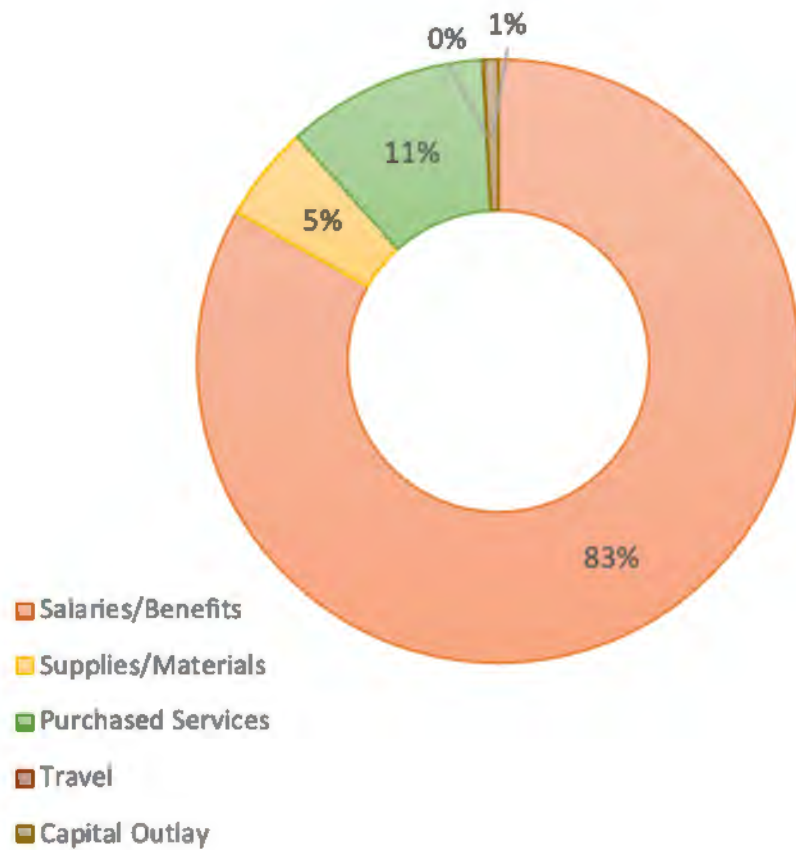


Local State Federal



**Revenue \$52,365,660**

## General Fund - Expenditures



**Expenditures \$50,647,053**



**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>	<i>6%</i>	<i>7%</i>	<i>9%</i>	<i>10%</i>
<i>Net Position [Excess of Revenues Over (Under)]</i>	<i>1,718,608</i>	<i>627,352</i>	<i>647,544</i>	<i>766,414</i>

\* 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>

# Not Included in 2024-25 Budget:

January 18, 2024

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



**WASHOUGAL  
SCHOOL DISTRICT**

### Budget Reduction Plan 2024-2025

Total Reductions Round 1: Approximately \$3 million

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 Attendant	
1 Transportation	
1 Custodial	
1 Security	
1 Culinary	
1 Technical	
Suspend & Reduce support	
District Office Freeze	



"Please reduce DO staff and building administration."



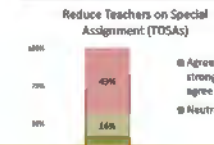
Survey Results – STAFFING | PROGRAMS | SERVICES

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 office."

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



# Questions?

