

# 2022-23 Budget Hearing

August 23, 2022  
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Business Services & Operations Director



#Washougal *Rising*

# Strategic Plan 2019-2025

*“Ensure that our funds are providing optimal access for all student success”*



## EFFECTIVE INSTRUCTION

**GOAL:** We will invest in attracting, retaining and developing excellent teachers and staff. We will provide relevant, rigorous and supportive instruction with high expectations for all students.

### KNOW

- Identify and seek effective supports for each child (Highly Capable, Special Needs, English Language Learners)
- Elevate student expectations and encourage higher community aspirations

### NURTURE

- Develop and use multi-tiered systems of support
- Implement differentiation and scaffolding
- Model and encourage a growth mindset
- Develop and use Social-Emotional Learning curriculum

### CHALLENGE

- Encourage students to enroll in AP coursework and provide supports to ensure they are successful
- Offer industry certifications
- Increase student engagement by using modern and innovative teaching methods



## CAREER & COLLEGE READINESS

**GOAL:** We will prepare students to contribute to the community they live in, whether in skilled trades, higher education, or professional careers.

### KNOW

- Develop an articulated High School and Beyond Plan for all students
- Create a personalized pathway for every student
- Provide opportunities for students to explore future interests

### NURTURE

- Utilize community members with training and experience to provide mentorships and apprenticeships

### CHALLENGE

- Utilize projects and assignments that allow students to communicate and demonstrate knowledge



## EQUITY

**GOAL:** We will engage in intentional efforts to identify disparities that create opportunity gaps, and take action to eliminate the achievement gap. We will develop and strengthen students' agency, so they are prepared for careers, college and life.

### KNOW

- Identify students from marginalized groups
- Learn the many assets and strengths of families, students, and their respective communities

### NURTURE

- Develop culturally responsive practices
- Ensure inclusive environments that value contributions from all groups
- Utilize trauma-informed pedagogy
- Provide staff and students space to develop agency, and shift ownership of learning from teachers to students

### CHALLENGE

- Disrupt systems that perpetuate institutional biases and oppressive practices
- Hire a diverse workforce that reflects the students we serve
- Create a process to ensure equity is at the center of all decision-making



## EDUCATIONAL ENGAGEMENT

**GOAL:** We will ensure all students are involved in innovative, artistic, creative, vocational, and intellectual pursuits, so they develop confidence, understanding, and agency in the classroom and beyond.

### KNOW

- Empower students to put forth the effort to find academic, social, and emotional success
- Capitalize on student strengths, interests, and experiences and celebrate different ways to apply learning
- Develop each student's understanding of their identity as a learner

### NURTURE

- Recruit and encourage students to participate in a variety of opportunities
- Encourage students to participate in visual and performing arts starting at a young age
- Eliminate barriers to participate for students without financial or emotional supports

### CHALLENGE

- Grow student interest and connect them with co-curricular and extra-curricular activities
- Assist staff and students in cultivating a growth mindset



## PARTNERSHIPS TO SUPPORT STUDENTS

**GOAL:** We will partner to build culturally responsive schools, where all children are known, supported, and connected through positive relationships in a safe environment.

### KNOW

- Identify student social-emotional needs and seek resources to support them
- Provide authentic, real-life and engaging mentorships and learn about our students
- Develop connections and relationships within Washougal so staff and students can contribute to the community

### NURTURE

- Work with service organizations, businesses, social service providers, families, students, and staff
- Encourage students to develop perseverance, determination, and resiliency
- Partner with early learning providers
- Invest in birth to three programs
- Provide mental health supports for students
- Ensure a safe and welcoming learning environment

### CHALLENGE

- Seek partnerships to provide engaging opportunities for students
- Reduce challenges and barriers to parental participation



## STEWARDSHIP OF RESOURCES

**GOAL:** We will maximize resources to create opportunities for our students through a transparent budget process that aligns with our priorities for student achievement and operations of the district. Every dollar matters.

### KNOW

- Realign budget codes to track expenditures by location and source fund
- Identify priorities and opportunities to best serve students

### NURTURE

- Provide an inviting, safe, and well-maintained physical environment that inspires community pride
- Develop a realistic staffing model and four-year budget plan focused on improving student achievement
- Retain and invest in excellent staff

### CHALLENGE

- Engage families and community in budget development
- Ensure that our funds are providing optimal access for student success
- Be transparent and accountable for all expenditures

# 2022-23 FY Budget Summary

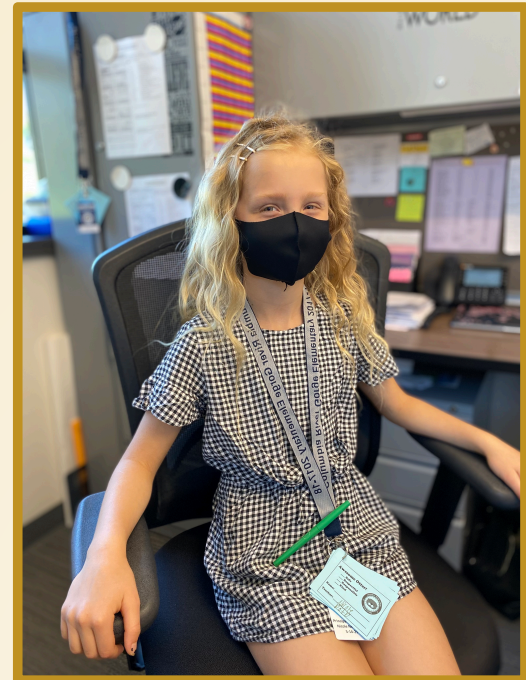
	General		ASB		Debt Service		Capital Projects		Transportation Vehicle
Beginning Fund Balance As of September 1, 2022	\$	5,070,484	\$	361,255	\$	3,881,891	\$	7,101,956	\$ 1,421,553
Plus Revenues	\$	50,030,080	\$	789,603	\$	6,486,500	\$	936,721	\$ 292,338
Less Expenditures	\$	(50,586,852)	\$	(831,950)	\$	(6,381,125)	\$	(6,175,626)	\$ (511,547)
Transfers Out to CPF	\$	(50,000)							
Transfers Out to GF							\$	(1,170,996)	
Excess Revenue (Exp)	\$	(606,771)	\$	(42,347)	\$	105,375	\$	(6,409,901)	\$ (219,209)
Ending Fund Balance As of August 31, 2023	\$	4,463,712	\$	318,908	\$	3,987,266	\$	692,055	\$ 1,202,344

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# Associated Student Body Fund

Budgeted Beginning Fund Balance		\$361,255
As of September 1, 2022		
Revenues		
Fund Raisers, Fees, Gates, etc.	\$789,603	
Expenditures		
Athletics, Clubs, Classes & General Student Body	<u>(\$831,950)</u>	
Budgeted Ending Fund Balance		\$318,908



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# Debt Service Fund

Budgeted Beginning Fund Balance		\$3,881,891
As of September 1, 2022		
Revenues		
Levy & Investment Earnings	\$6,486,500	
Expenditures		
Bond Principal & Interest, Misc	<u>(\$6,381,125)</u>	
Budgeted Ending Fund Balance		\$3,987,266
2023 Excess Levies Amount		\$6,600,000



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# Capital Projects Fund

## Budgeted Beginning Fund Balance

As of September 1, 2022

\$7,101,956

## Revenues

Technology Levy	\$871,510
Investment Earnings	\$10,581
Impact Fees	\$0
Transfer In from General Fund for Athletic Facilities	<u>\$50,000</u>

\$932,091

## Expenditures

Committed Funds Projects (Future School Site and Turf)	(\$1,078,225)
CPF Projects (DDC Controls, Districtwide Projects)	(\$497,401)
Impact Fee Projects (Future School Sites, Portables, Warehouse)	<u>(\$4,600,000)</u>

(\$6,175,626)

## Transfers to General Fund

Tech Levy & Bond Support Cost Expendable in General Fund

(\$1,170,996)

## Budgeted Ending Fund Balance

\$687,425



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# Transportation Vehicle Fund

Budgeted Beginning Fund Balance		\$1,421,553
As of September 1, 2022		
Revenues		
Reimbursement Depreciation & Investment Earnings	\$292,338	
Expenditures		
Planned Bus Purchases	<u>(\$511,547)</u>	
Budgeted Ending Fund Balance		\$1,202,344



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# 2022-23 FY General Fund Summary

	<u>General</u>	
Beginning Fund Balance	\$	5,070,484
As of September 1, 2022		
Plus Revenues	\$	50,030,080
Less Expenditures	\$	(50,586,852)
Transfers Out to CPF	\$	(50,000)
Transfers Out to GF		
Excess Revenue (Exp)	\$	(606,771)
Ending Fund Balance	\$	4,463,712
As of August 31, 2023		

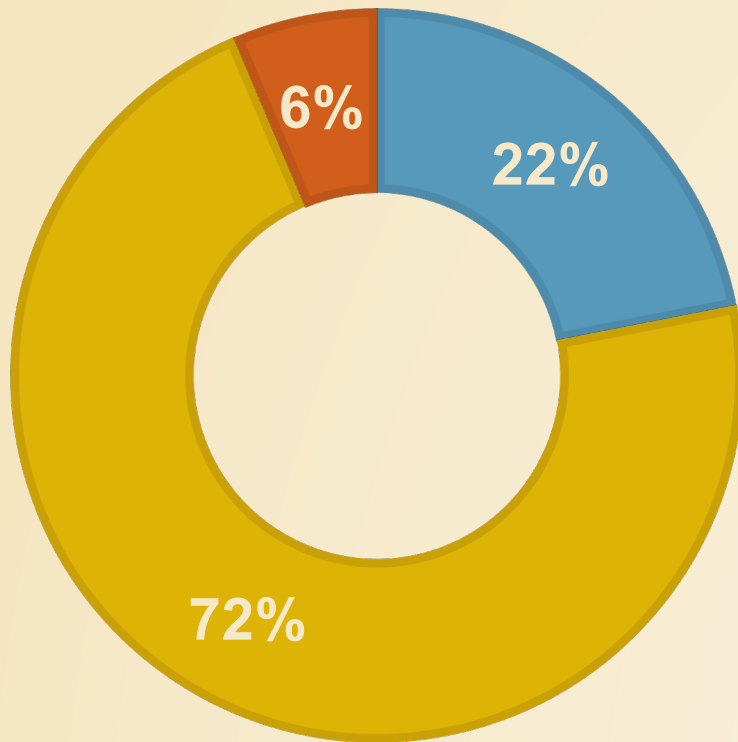


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## Revenue Forecast



■ Local ■ State ■ Federal

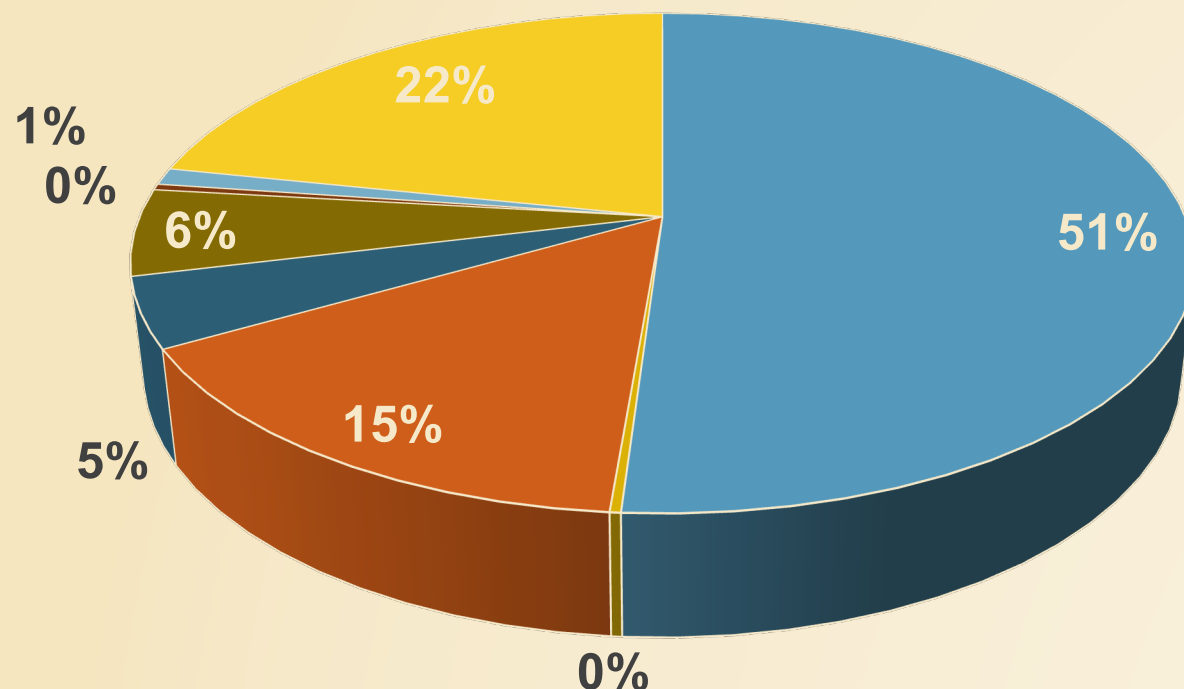


Total Revenues  
\$50,030,081

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# Expenditure Forecast – Categorical Review

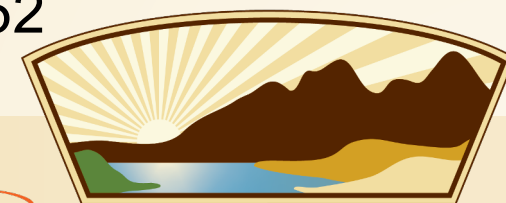


- Regular Instruction
- Special Ed Instruction
- Compensatory Ed Instruct.
- Community Services
- Federal Stimulus
- Voc. Ed Instruction
- Other Instructional Pgms
- Support Services

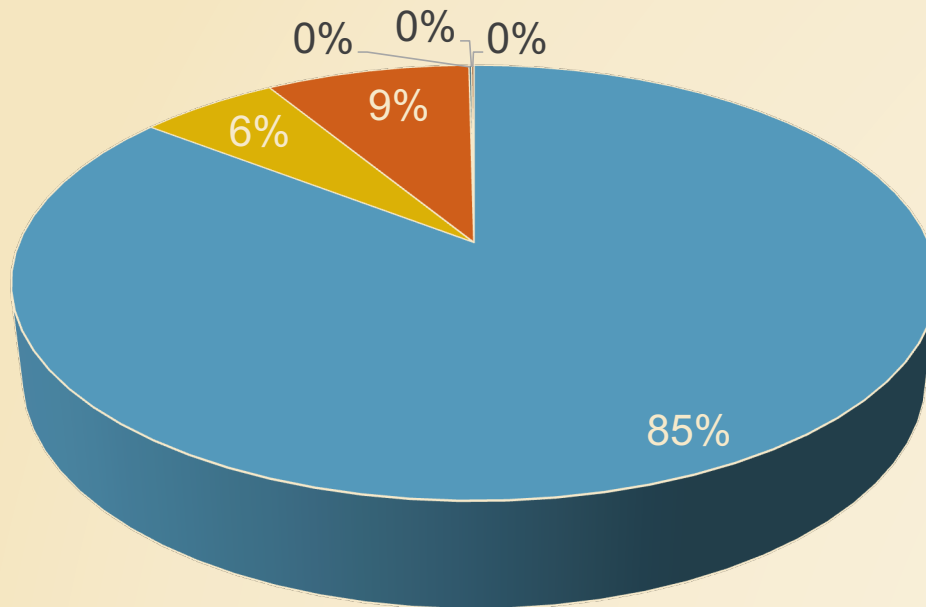


Total Expenditures  
\$50,636,852

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# Expenditure Forecast - Object



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



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# Enrollment by Grade Span

<u>Grade</u>	<u>2022-23</u>	<u>2023-24F</u>	<u>2024-25F</u>	<u>2025-26F</u>
<b>TK2</b>	<b>20.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>
<b>Kinder</b>	<b>196.00</b>	<b>223.00</b>	<b>227.00</b>	<b>227.00</b>
<b>1</b>	<b>197.00</b>	<b>196.00</b>	<b>223.00</b>	<b>227.00</b>
<b>2</b>	<b>167.00</b>	<b>197.00</b>	<b>196.00</b>	<b>223.00</b>
<b>3</b>	<b>198.00</b>	<b>167.00</b>	<b>197.00</b>	<b>196.00</b>
<b>4</b>	<b>194.00</b>	<b>198.00</b>	<b>167.00</b>	<b>197.00</b>
<b>5</b>	<b>198.00</b>	<b>194.00</b>	<b>198.00</b>	<b>167.00</b>
<b>6</b>	<b>202.00</b>	<b>204.00</b>	<b>200.00</b>	<b>204.00</b>
<b>7</b>	<b>227.00</b>	<b>205.00</b>	<b>207.00</b>	<b>203.00</b>
<b>8</b>	<b>247.00</b>	<b>224.00</b>	<b>202.00</b>	<b>204.00</b>
<b>9</b>	<b>268.00</b>	<b>261.00</b>	<b>237.00</b>	<b>214.00</b>
<b>10</b>	<b>224.00</b>	<b>249.00</b>	<b>243.00</b>	<b>220.00</b>
<b>11</b>	<b>198.00</b>	<b>173.00</b>	<b>192.00</b>	<b>188.00</b>
<b>12</b>	<b>206.00</b>	<b>183.00</b>	<b>160.00</b>	<b>177.00</b>
<b>Total FTE</b>	<b>2,742.00</b>	<b>2,704.00</b>	<b>2,679.00</b>	<b>2,677.00</b>



# MSOC Disclosure 22-23FY

## Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$	3,492,065
Grades 9-12 Additional (Column J)	\$	174,012
<b>* Total MSOC Allocation</b>	<b>\$</b>	<b>3,666,077</b>

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

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 1,139,647	\$ 377,952	\$ 1,700	\$ -	\$ 759,995
Object 7 - totals	\$ 2,988,186	\$ 1,010,098	\$ 93,888	\$ 43,907	\$ 1,840,293
Object 8 - totals	\$ 16,000	\$ 15,000	\$ -	\$ -	\$ 1,000
Object 9 - totals	\$ -	\$ -	\$ -	\$ -	\$ -
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$ 4,143,833</b>				

<b>* Difference</b>	<b>\$</b>	<b>(477,756)</b>
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# 4-Year Budget Forecast

	2022-23 Current	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>GENERAL FUND SUMMARY</b>				
Beginning Fund Balance	\$5,070,484	\$4,463,712	\$4,432,703	\$4,395,363
Revenues & Other Financing Sources	\$50,030,080	\$51,597,342	\$53,209,146	\$54,448,687
Expenditures & Other Financing Uses	\$50,636,852	\$51,628,351	\$53,246,486	\$54,479,630
<b>Projected Ending Fund Balance</b>	<b>\$4,463,712</b>	<b>\$4,432,703</b>	<b>\$4,395,363</b>	<b>\$4,364,421</b>

**\*\*** The 4-year forecast is based on information known at the time of forecasting. We know that every legislative session has the potential to impact district funding, positively or negatively, that is considered and adjusted for during the budget process. Additionally, there will be ongoing reprioritization of district resources in order to hit these budget targets overtime.

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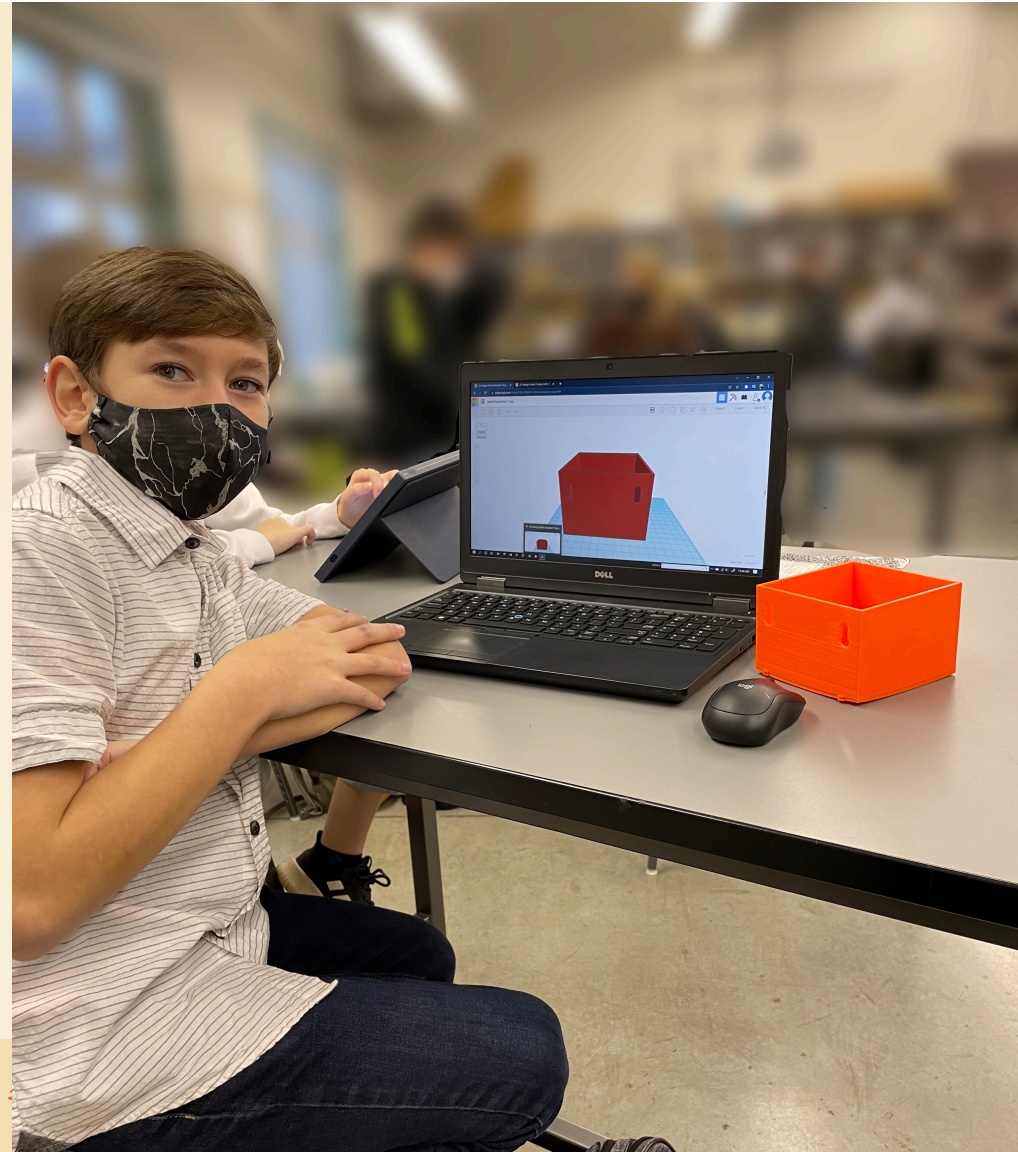
# 4-Year Budget Forecast

	2022-23 Current	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
<b>CAPITAL PROJECTS FUND SUMMARY</b>				
Beginning Fund Balance	\$7,101,956	\$692,055	\$776,717	\$886,755
Revenues & Other Financing Sources	\$936,721	\$972,909	\$1,061,938	\$999,296
Expenditures & Other Financing Uses	\$7,346,622	\$888,247	\$951,900	\$1,007,090
<b>Projected Ending Fund Balance</b>	<b>\$692,055</b>	<b>\$776,717</b>	<b>\$886,755</b>	<b>\$878,961</b>
<b>DEBT SERVICE FUND SUMMARY</b>				
Beginning Fund Balance	\$3,881,891	\$3,987,266	\$3,610,941	\$3,207,366
Revenues & Other Financing Sources	\$6,486,500	\$6,184,000	\$6,355,500	\$6,355,500
Expenditures & Other Financing Uses	\$6,381,125	\$6,560,325	\$6,759,075	\$4,128,400
<b>Projected Ending Fund Balance</b>	<b>\$3,987,266</b>	<b>\$3,610,941</b>	<b>\$3,207,366</b>	<b>\$5,434,466</b>
<b>ASB FUND SUMMARY</b>				
Beginning Fund Balance	\$361,255	\$318,908	\$275,291	\$230,365
Revenues & Other Financing Sources	\$789,603	\$813,292	\$837,691	\$862,822
Expenditures & Other Financing Uses	\$831,950	\$856,909	\$882,617	\$909,096
<b>Projected Ending Fund Balance</b>	<b>\$318,908</b>	<b>\$275,291</b>	<b>\$230,365</b>	<b>\$184,091</b>
<b>TRANSPORTATION VEHICLE FUND SUMMARY</b>				
Beginning Fund Balance	\$1,421,553	\$1,202,344	\$1,169,702	\$1,191,164
Revenues & Other Financing Sources	\$292,338	\$328,851	\$324,597	\$365,218
Expenditures & Other Financing Uses	\$511,547	\$361,493	\$303,135	\$406,173
<b>Projected Ending Fund Balance</b>	<b>\$1,202,344</b>	<b>\$1,169,702</b>	<b>\$1,191,164</b>	<b>\$1,150,209</b>

# Financial Commitment

## Highlighted Investments:

- ✓ Fine Arts
- ✓ Extracurricular Activities
- ✓ Excellent Staff
- ✓ Dual Language Program
- ✓ Social Emotional Wellness
- ✓ Culinary Services
- ✓ Transitional Kindergarten Program
- ✓ AVID Districtwide





# Financial Commitment

- ✓ Professional Development
  - ✓ Washougal Learning Academy
  - ✓ Family Outreach
  - ✓ Excellent Facilities
- 
- ✓ Policy Commitments:
    - ✓ Curriculum [0.5% Set-Aside]
    - ✓ Deferred Maintenance[1% Set-Aside]
    - ✓ Turf [\$50,000 Set-Aside]



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# Stewardship of Resources

## Budget Sustainability for the Future

### FISCAL STEWARDSHIP

- Prioritize efficiency in allocation of resources

### FISCAL RESPONSIBILITY

- Communicate budget position to all stakeholders

### FISCAL RESILIENCY

- Strategically forecasting long-range budget position

### FISCAL ADVOCACY

- State and legislative advocacy



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# Questions?



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