

# 2023-24 Budget Hearing

August 22, 2023  
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**#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



Grade	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>	2027-28 <i>4-yr Forecast</i>
TK2	60.00	60.00	60.00	60.00	60.00
K	182.00	184.00	176.00	176.00	176.00
1	181.00	183.00	184.00	176.00	176.00
2	201.00	181.00	183.00	184.00	176.00
3	185.00	202.00	181.00	183.00	184.00
4	185.00	187.00	202.00	181.00	183.00
5	192.00	187.00	187.00	202.00	181.00
6	214.00	201.00	193.00	193.00	208.00
7	197.00	214.00	204.00	196.00	196.00
8	213.00	207.00	211.00	201.00	193.00
9	241.00	233.00	219.00	223.00	213.00
10	221.00	240.00	217.00	204.00	207.00
11	192.00	183.00	185.00	168.00	158.00
12	199.00	165.00	169.00	171.00	155.00
Total FTE	2,663.00	2,627.00	2,571.00	2,518.00	2,466.00

## 23-24 Budgeted Enrollment



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# 2023-24 FY Budget 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	\$	50,798,237	\$	643,713	\$	6,670,000	\$	977,790	\$ 319,060
Less Expenditures	\$	(50,787,092)	\$	(831,939)	\$	(6,560,325)	\$	(6,385,305)	\$ (550,000)
Transfers Out to CPF	\$	(50,000)							
Transfers Out to GF							\$	(973,224)	
Excess Revenue (Exp)	\$	(38,854)	\$	(188,226)	\$	109,675	✓ \$	(6,380,739)	\$ (230,940)
Ending Fund Balance As of August 31, 2024	\$	4,011,145	\$	203,085	\$	4,197,021	✓ \$	1,092,604	\$ 955,828

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# Associated Student Body

Budgeted Beginning Fund Balance

\$391,311

As of September 1, 2023

Revenues

Fund Raisers, Fees, Gates, etc.

\$643,713

Expenditures

Athletics, Clubs, Classes  
& General Student Body

(\$831,939)

Budgeted Ending Fund Balance

\$203,085



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# Debt Service Fund

Budgeted Beginning Fund Balance \$ 4,087,346

As of September 1, 2023

## Revenues

Bond Levy & Investment Earnings \$6,670,000

## Expenditures

Bond Principal & Interest, Misc (\$6,560,325)

Budgeted Ending Fund Balance \$4,197,021

2024 Excess Levies Amount \$6,800,000



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

# Capital Projects Fund





# Transportation Vehicle Fund

Budgeted Beginning Fund Balance	\$1,186,768
As of September 1, 2023	
Revenues	
Reimbursement Depreciation & Investment Earnings	\$319,060
Expenditures	
Planned Bus Purchases	<u>(\$550,000)</u>
Budgeted Ending Fund Balance	\$955,828



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# General Fund

Beginning Fund Balance	\$	4,050,000
As of September 1, 2023		
Plus Revenues	\$	50,798,237
Less Expenditures	\$	(50,787,092)
Transfers Out to CPF	\$	(50,000)
Transfers Out to GF		
Excess Revenue (Exp)	\$	(38,854)
Ending Fund Balance	\$	4,011,145
As of August 31, 2024		



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# MSOC Disclosure 23-24FY

## State Revenue Allocation

Regular Instruction	\$ 3,497,952
Grades 9-12 Additional	\$ 170,796
<b>* Total MSOC Allocation</b>	<b>\$ 3,668,748</b>

<b>** Objects of Expenditure from F-195</b>	Totals	Prg 01	Prg 02	Prg 03	Prg 97
		Basic Ed	ALE	Dropout	District Wide
Supplies/Materials - totals	\$ 1,382,705	\$ 626,601	\$ -	\$ -	\$ 756,104
Purchased Services - totals	\$ 3,131,426	\$ 1,055,257	\$ 38,000	\$ 43,907	\$ 1,994,262
Travel - totals	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Capital Outlay - totals	\$ 393,730	\$ 250	\$ -	\$ -	\$ 393,480
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$ 4,919,861</b>				
<b>* Difference</b>	<b>\$ (1,251,113)</b>				



# 4-Year Budget Forecast

	2023-24 Current	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
<b>GENERAL FUND SUMMARY</b>				
Beginning Fund Balance	\$4,050,000	\$4,011,145	\$3,114,511	\$2,779,065
Revenues & Other Financing Sources	\$50,798,237	\$51,967,877	\$53,074,982	\$53,728,080
Expenditures & Other Financing Uses	\$50,837,092	\$52,864,511	\$53,410,428	\$53,608,602
<b>Projected Ending Fund Balance</b>	<b>\$4,011,145</b>	<b>\$3,114,511</b>	<b>\$2,779,065</b>	<b>\$2,898,543</b>
<i>Est. Ending Fund Balance</i>	<i>8%</i>	<i>6%</i>	<i>5%</i>	<i>5%</i>
<i>Net Position [Excess of Revenues Over (Under)]</i>	<i>(38,854)</i>	<i>(896,634)</i>	<i>(335,446)</i>	<i>- 119,478</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 Year 2024-25 is projected to require additional budget reductions, including staffing positions.

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# 4-Year Budget Forecast

## CAPITAL PROJECTS FUND SUMMARY

Beginning Fund Balance	\$7,473,343	\$1,092,604	\$943,104	\$1,069,604
Revenues & Other Financing Sources	\$977,790	\$2,600,500	\$4,166,500	\$2,499,000
Expenditures & Other Financing Uses	\$7,358,529	\$2,750,000	\$4,040,000	\$2,259,999
<b>Projected Ending Fund Balance</b>	<b>\$1,092,604</b>	<b>\$943,104</b>	<b>\$1,069,604</b>	<b>\$1,308,604</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

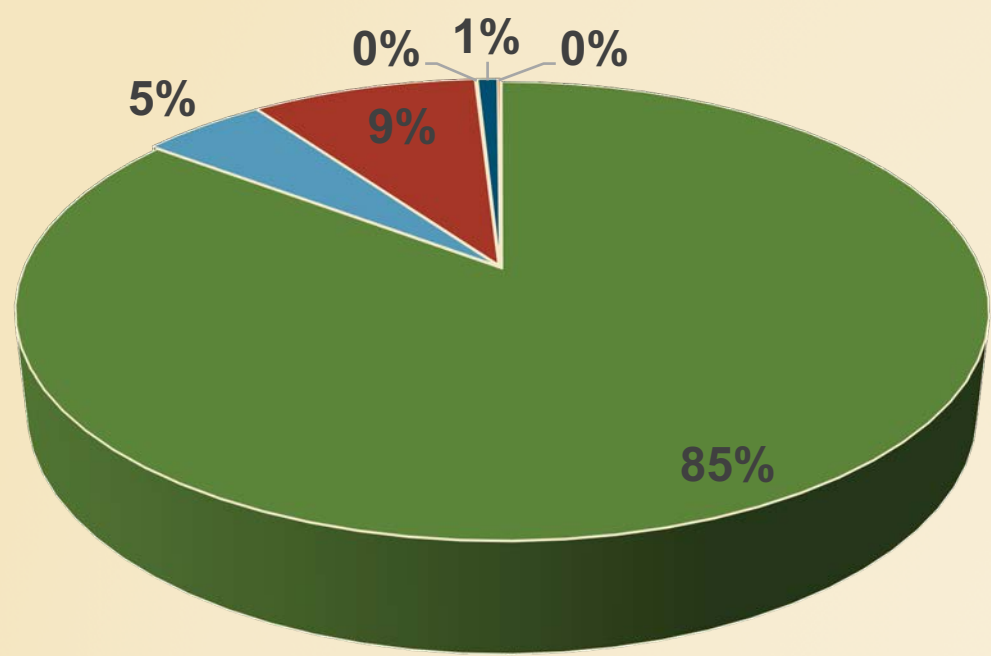
Beginning Fund Balance	\$391,311	\$203,085	\$25,851	\$23,234
Revenues & Other Financing Sources	\$643,713	\$663,025	\$795,630	\$795,630
Expenditures & Other Financing Uses	\$831,939	\$840,259	\$798,247	\$798,247
<b>Projected Ending Fund Balance</b>	<b>\$203,085</b>	<b>\$25,851</b>	<b>\$23,234</b>	<b>\$20,617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

## TRANSPORTATION VEHICLE FUND SUMMARY

Beginning Fund Balance	\$1,186,768	\$955,827	\$867,988	\$859,100
Revenues & Other Financing Sources	\$319,060	\$395,910	\$515,282	\$575,491
Expenditures & Other Financing Uses	\$550,000	\$483,749	\$524,171	\$543,542
<b>Projected Ending Fund Balance</b>	<b>\$955,827</b>	<b>\$867,988</b>	<b>\$859,100</b>	<b>\$891,050</b>



# Expenditure Forecast - Object



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

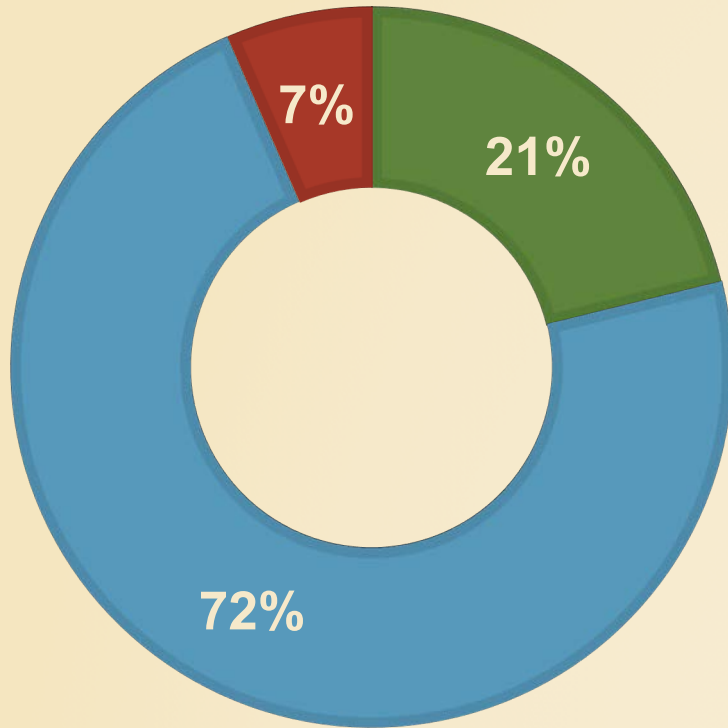


Total  
Expenditures  
\$50,837,092

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# Where Does the Money Come From?



■ Local ■ State ■ Federal



Total Revenues  
\$50,798,237

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# Budget Commitment Highlights

## Investments:

- Extracurricular [Arts, Drama, Music, Athletics (WHS and MS programming), National Honor Society and Knowledge Bowl]
- 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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# Questions

BE YOU.  
BE KNOWN.

BE YOURSELF

BE CHALLENGED

BE ON THE FIELD

BE ENGAGED

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