

Washougal School District 112-06

Policy Type: Executive Responsibility 7 (Budget Planning)

Board Review Date: January 13, 2026

Responsibility:

Budget development for each fiscal year will be planned in conjunction with the Board, beginning annually in January. The budget will be developed in support of the District’s Strategic and Capital Facilities Plan initiatives, annual district-wide goals, the Board Ends and Executive Responsibilities.

Therefore, the Superintendent will present to the Board a budget which:	Evidence Requested/Presented	Board Notes	In Compliance	Not in Compliance	Follow-up Review Date
1. Is consistent with the board’s priorities established over the course of the year	The Budget was presented to the Board by the Finance Director during the August 26, 2025 Board Meeting. The state’s budget form (F-195) format was also presented. The 2025-26 budget is positioned to maintain a healthy fund balance while aligning with District goals for learning. The 2026-27 District Budget will be submitted to OSPI for review, available for the public and for the Board to review by July 10, 2026 for Board adoption no later than August 25, 2026.		X		
2. Is in a format understandable to the Board			X		
3. Describes major budget initiatives and funding sources			X		
4. Notes the amount budgeted for each major fund type for the most recently completed fiscal year, for the current fiscal year and the amount budgeted for the next fiscal year.			X		
5. Lists the major budget development assumptions.	Major budget assumptions around the prototypical funding model; conservative enrollment roll-ups; and IPD percentages were included in the adopted 2025-26 District Budget. Major budget development assumptions will be listed for the fiscal year 2026-27 budget, as well. The 2025-26 fiscal year budget and the 4-year financial forecast was made available to the Board and the public.		X		

<p>6. Does not allow for the expenditure in any fiscal year of more funds than are conservatively projected to be received or appropriated during the year unless otherwise approved by the Board in a multi-year plan.</p>	<p>The 2025-26 Budget outlined planned expenditures for board approval and looks to maintain a 6% fund balance at minimum, while striving to reach and maintain an 8% fund balance.</p> <p>The Budget developed for the 2026-27 fiscal year will outline planned expenditures for board approval and a plan to maintain a healthy fund balance at 8%. There is no plan to have expenditures of more funds than received.</p>		<p>X</p>		
<p>7. Does not require the reduction, without approval of the Board, of the unreserved and undesignated general fund balance (unassigned to minimum fund balance policy) for any fiscal year to less than 6.0 percent of total expenditures.</p>	<p>There are no plans in 2025-26 to reduce the minimum fund balance (unassigned to minimum fund balance policy) to less than 6% of expenditures. The Board has made budgetary reductions the recent years to meet the minimum assigned fund balance.</p> <p>The 2026-27 District Budget will include the Board required 6% minimum unassigned fund balance (unassigned to minimum fund balance policy) in accordance with Board Policy 6022.</p>		<p>X</p>		
<p>8. Provides adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and district legal fees.</p>	<p>The 2025-26 Budget (F-195) includes funds for Board development, fiscal audits, membership in WSSDA, and legal fees.</p>		<p>X</p>		

<p>9. Takes into consideration fiscal soundness in future years including the building of organizational capabilities sufficient to achieve <i>Ends</i> in future years;</p>	<p>The superintendent and the Board’s legislative representative will communicate, as needed, with legislators during the legislative session regarding budget needs and impact.</p> <p>The budget commits resources and investments to the support of social and emotional wellness at K-12, innovative programming, rigorous student instruction, and programs that support student learning growth goals that are identified in the Board’s Ends Policy, WSD’s Strategic Plan, and the District and School Improvement Plans.</p>		<p>X</p>		
<p>10. Reflect anticipated changes in employee compensation, including inflationary adjustments, step increases, and benefits.</p>	<p>The 2025-26 budget reflects anticipated costs obligations associated with WAE CBA Agreement, PSE CBA Agreement, PAW and Coaches CBA; the budget also reflects costs for annual employer contributions to employee retirement and benefit plans.</p>		<p>X</p>		
<p>11. Provides for a 1% reserve of total revenue annually in a cumulative, specific account designated for long-term capital projects repair, replacement or renovation.</p>	<p>Expenditures of \$50,000 was budgeted for the 2025-26 school year. The 25-26 budget was done to reflect more accurately where the expenditures were expected for the year within operations. The overall operations budget was not lowered and was raised due to anticipated needs.</p>		<p>X</p>		
<p>12. Provide for an annual 0.5% allocation to a dedicated textbook and curricular materials reserve. The annual expenditure of these resources will be managed through a process designed by the superintendent that includes input from the Instructional Services Department and the current and identified future curricular adoption requirements of the State. These funds may also be used to provide for staff training needed to implement the new materials.</p>	<p>Expenditures of \$65,000 have been budgeted for the 2025-26 school year. The 25-26 budget was done to reflect more accurately where the expenditures were expected for the year within curriculum. The overall curriculum budget was not lowered.</p>		<p>X</p>		

WASHOUGAL SCHOOL DISTRICT NO. 112-6
2026-27 BUDGET DEVELOPMENT CALENDAR
Updated December 2025

December 2025	Refinement of Budget Development Calendar	Superintendent & Executive Team
January 2026	Develop Conservative Staffing Projection for 2026-27 FY	HR and Budget Team
	Develop Draft Budget Priorities for Budget Planning	Superintendent & Executive Team
	Budget and Staffing Update, Board Input on Budget Priorities and Develop Community Survey	Board, Superintendent & Executive Team
	Seek Input from Stakeholder Groups (staff, parents, students, community members) through developed survey	Communications Team
February 2026	Staffing Allocations Provided to Leadership (Preliminary Secondary and Elementary)	HR, Budget Team and Leadership
	Innovative Programs Discussion (2.9.26)	Washougal Instructional Leadership Team
	Share Preliminary Draft Budget Reductions based on Budget Priorities, Feedback, and Staff Planning	Board, Superintendent & Executive Team
	Evaluate and Refine List of Reductions for Services, Contracts and Operating Costs and Draft Staffing Adjustments	
March 2026	Legislative and State Revenue Update	Superintendent & Executive Team
	Enrollment Projection & Bargaining Updates	HR and Budget Team
	Staffing Allocations Provided to Leadership (Revised Secondary and Elementary)	HR, Budget Team and Leadership
March 12, 2026	Legislative Regular Session ends	
April 2026	Legislative and State Revenue Update	Superintendent & Executive Team
	Evaluate list of adjustments for Services, Contracts and Operating Costs, Draft Staffing Adjustments and if needed Request Board Approval for: Modified Educational Program Resolution	HR and Budget Team
May 26, 2026	Board Budget Progress Update (Legislative Impacts)	
June 2026	2026-27 Preliminary Budget presentation General Fund, ASB, Capital Projects, Debt Service and Transportation Vehicle Funds	
July 10, 2026	Published Budget Available to the Public, F-195 Completed	
August 11, 2026	1 st publication of proposed budget hearing notice in official district newspaper	
August 18, 2026	2 nd publication of proposed budget hearing notice in official district newspaper	
August 25, 2026	Board of Directors <ul style="list-style-type: none"> • Formal Budget Hearing • Recommendation to adopt budget 	
August 31, 2026	Final State Deadline for budget adoption	

The 2026 regular session of the Washington State Legislature is scheduled to begin on Monday, January 12, 2026, and is expected to last 60 days, concluding on Sunday, March 12, 2026.