INVESTING IN THE TRADITION OF EXCELLENCE

2026-2027

BUDGET

Preparing students with the knowledge, skills, and confidence for careers, college, and life.

WOODLAND PUBLIC SCHOOLS

WPS Fiscal Framework

Our focus remains on providing the best possible education for our students within the means available. Therefore, we commit to the following:

- **Student-Centered Decision-Making:** We will prioritize what is best for our students, investing in programs that enhance learning and prepare them for success beyond graduation.
- **Responsible Resource Management**: We will manage resources diligently to maximize educational opportunities, minimize waste, and provide transparency around how funds are used.
- **Strategic Fund Allocation**: We will allocate funds where they have the greatest impact, whether updating classroom technology, supporting extracurricular activities, or maintaining safe and functional facilities.

Priorities: Based on input gathered from staff, students, and community members, the following priorities have been identified.

- In-school support for learning
- In-school support for health, safety, and behavior
- Up-to-date, high-quality textbooks and instructional programs
- Athletics and extracurricular programs
- High-quality building maintenance

FRAMEWORK

STUDENT CENTERED

RESPONSIBLE MANAGEMENT

STRATEGIC ALLOCATION

Budget Development

A Road Map for Fiscal Planning

December

Governor Releases Preliminary State Budget Proposal

January

Washington Legislative Session Begins

February - March

Preliminary School Enrollment and Staffing Projections

April

Washington State Legislative Session Ends

May

If Necessary, Reductions in Force for Certificated Staff

July

Budget Available for Public Review

August

Budget Workshop, Public Budget Hearing & Board Adoption

Budget Management

Over the past two years, Woodland School District has addressed budget challenges by making thoughtful reductions and operating within available financial resources. Following an unexpected decline in enrollment during the 2025–2026 school year, the Board of Directors made the difficult decision to implement mid-year budget reductions to ensure the district remained financially stable and operated efficiently. These reductions were carefully considered with the goal of protecting classroom instruction and preserving essential student services whenever possible.

Key Budget Challenges

- Declining birth rates, resulting in lower student enrollment
- Rising costs for insurance and utilities
- Continued underfunding of special education services
- Insufficient funding for substitute staffing

Guided by community input, the Board has made challenging decisions to support the district's long-term financial health. Although state funding has increased modestly, it has not kept pace with inflation or fully funded state-mandated programs and services. Despite these ongoing challenges, Woodland School District remains committed to responsible fiscal stewardship, transparency, and making decisions that prioritize students, staff, and the long-term success of our schools.

Enrollment is expected to increase during the 2026–2027 school year due to new housing developments. However, the administration has chosen to staff schools conservatively while building schedules with flexibility. This approach allows the district to respond quickly to enrollment growth by adding staff as actual student enrollment warrants, rather than hiring in anticipation of projected increases.

Despite significant revenue shortfalls and lower-than-anticipated enrollment, the district's disciplined fiscal management and the Board's strategic direction enabled timely budget adjustments that strengthened the district's financial position. Rather than the budgeted decline in reserves, the district is projected to end the 2025–2026 fiscal year maintaining an 8% fund balance.

Budget Highlights

Projections

- Total K-12 basic education full-time equivalent enrollment is budgeted for 2242
- 52 students are budgeted to participate in the Running Start program
- The fund balance is projected to decrease to 6.3% of budgeted expenditures
- Implicit Price Deflator (IPD) provided by the legislature is budgeted for 2.6%
- Revenues are budgeted to increase by 2.4%
- Expenditures are budgeted to increase by 3%
- Certificated staff decrease of -6.39 FTE
- Classified staff decrease of -1.19 FTE
- Cost of medical benefits is budgeted to increase by 5.1%

Levy

- The current local levy will expire in January 2027
- Recommending that renewal of the Educational Program and Operations Levy be submitted to Woodland voters during the February 2027 election
- In Woodland, local levy funds provide approximately 13.85% of the district's overall budget

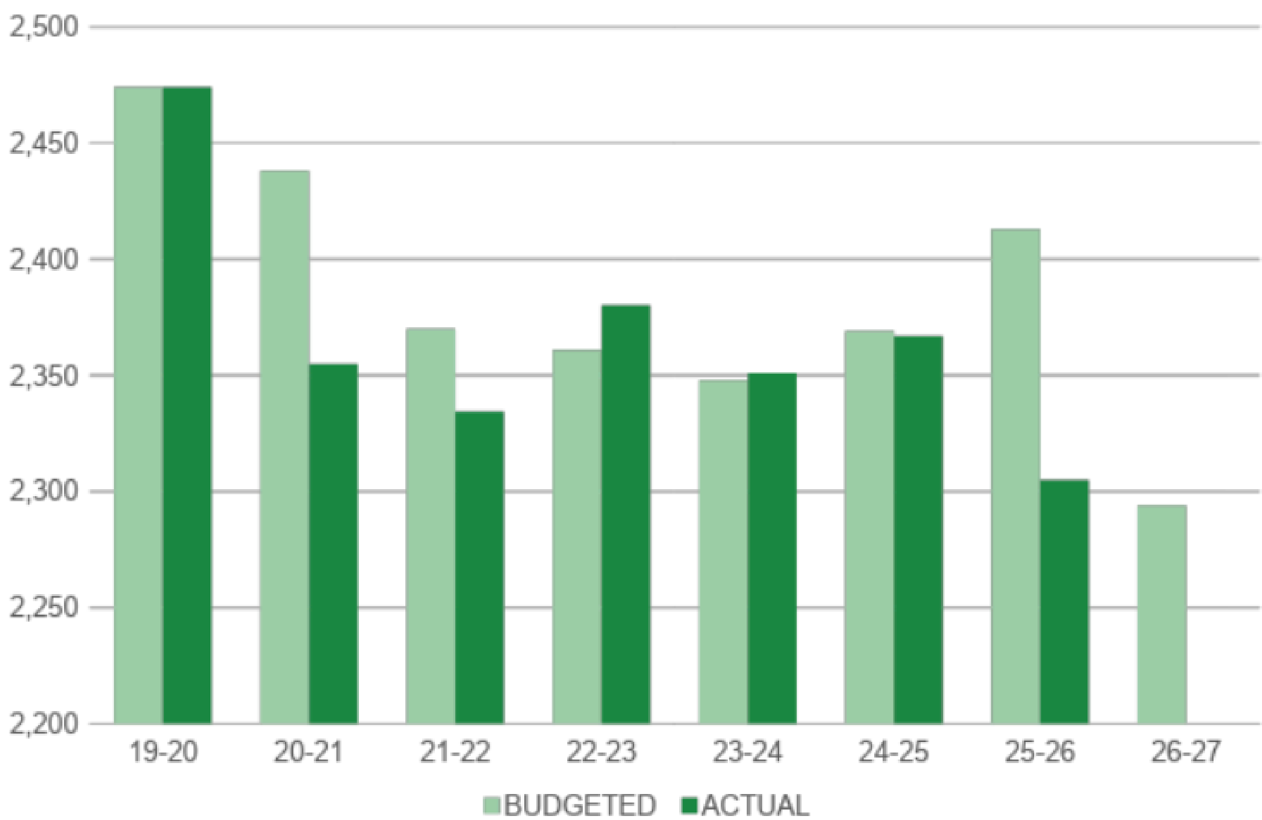
Partnerships

- Woodland City Council has committed to continued funding for the School Resource Officer
- Woodland School District will afford the additional school-related overtime for the SRO position
- Woodland teachers and administrators settled contracts last spring without any increased burden on local levy funds.
- There are no negotiations scheduled to take place with any labor unions during the 2026-2027 school year

6.3%

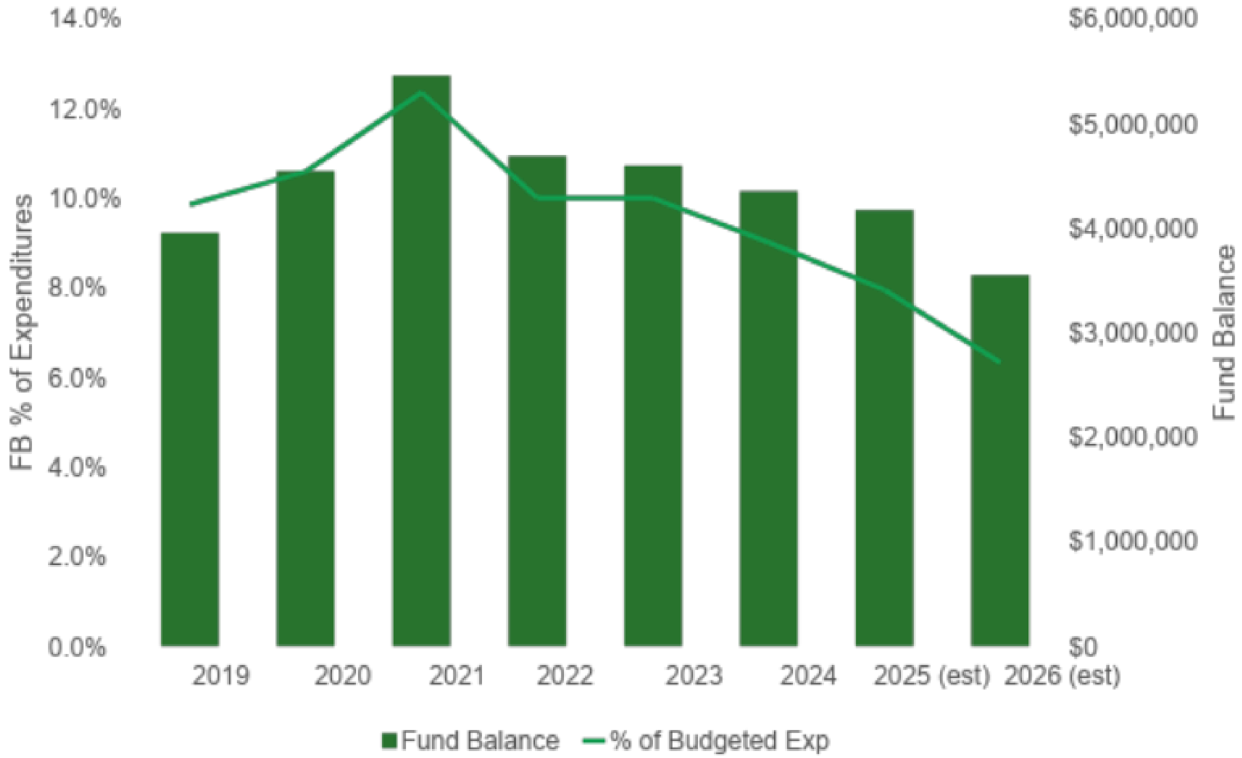
FUND BALANCE PROJECTION

Enrollment History



Conservative enrollment projections help ensure the budgeted revenues mirror actual revenue and expenditures.

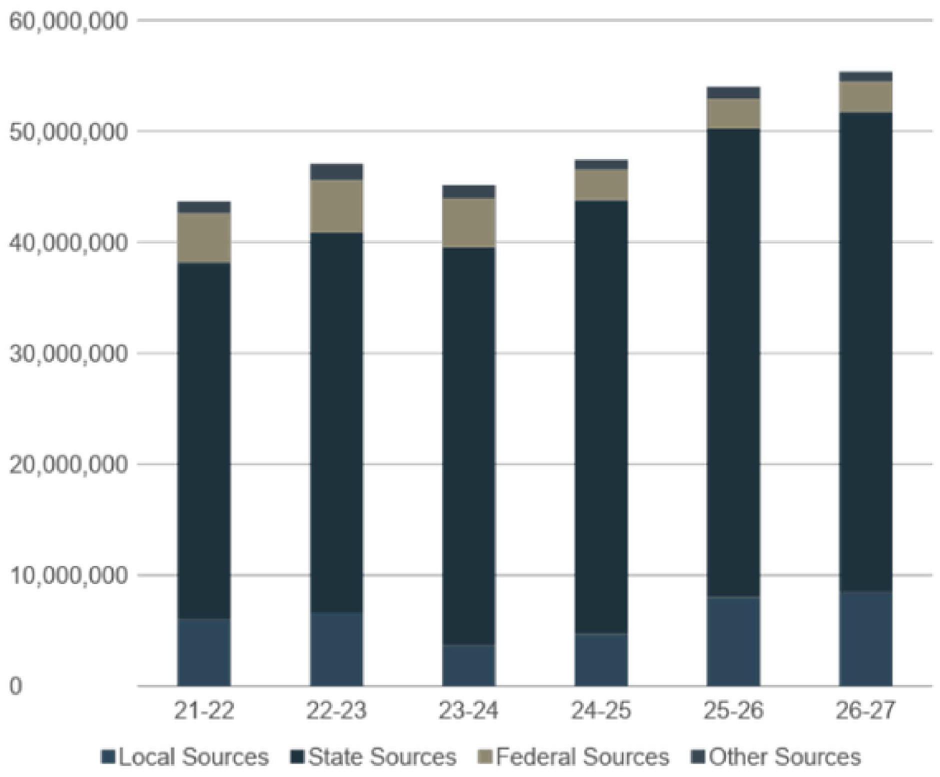
Historical Fund Balance as a Percentage of Annual Expenditures



WSD Board Minimum Fund Balance Policy 6022

Annually, it is in the best interest of Woodland School District that the board of directors targets a goal range of 8% to 10% of the current year's expenditures to address potential general fund needs and continue to maintain an acceptable and adequate minimum fund balance for district operations.

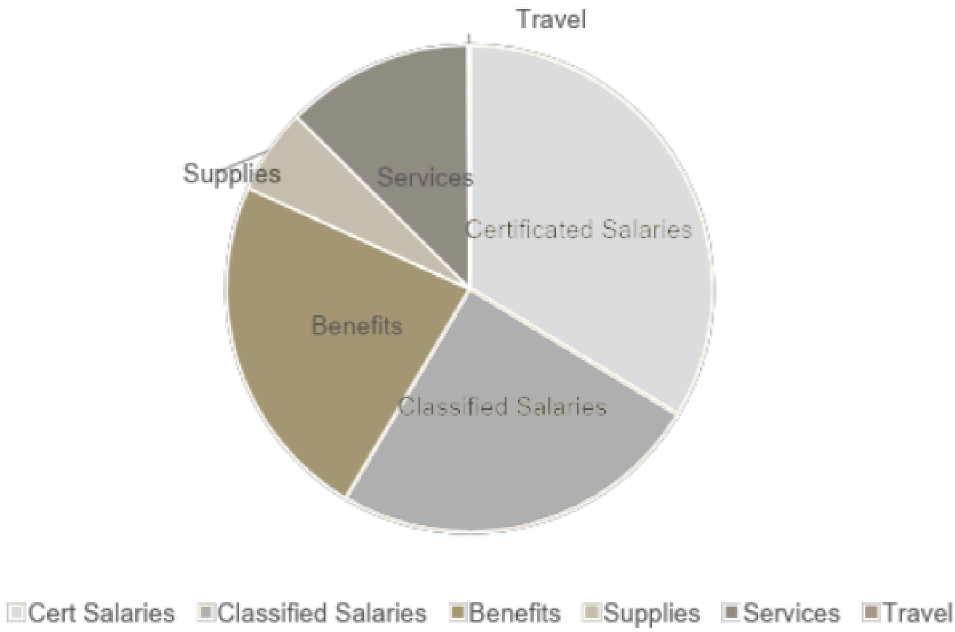
General Fund Revenues by Source

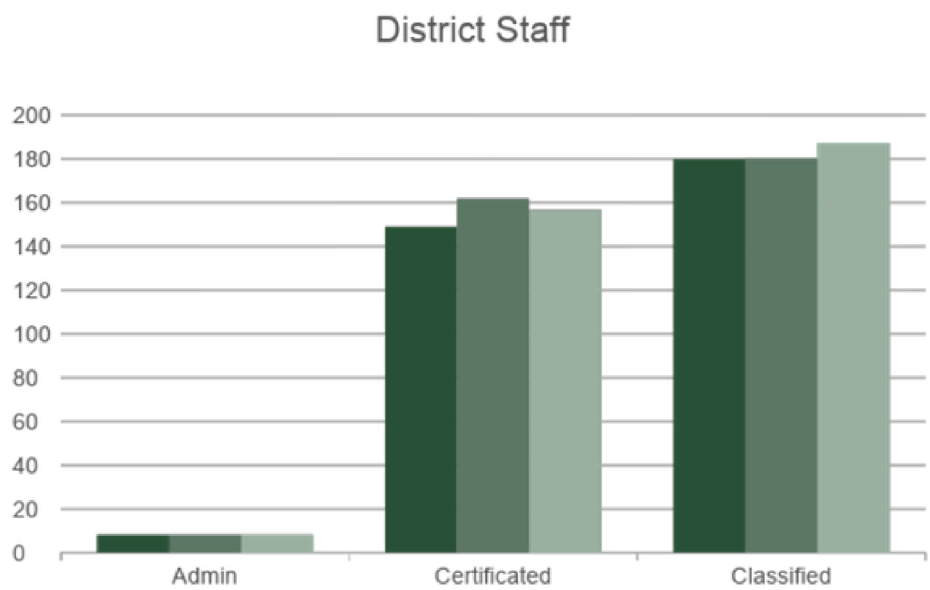


For the 26-27 Local Sources increased due to a 4.7% increase in the levy, up from $7.4M to $7.75M). State general apportionment decreased, but we have increases in Special Education ($300,000) and a sizeable increase ($1.2M) in Transportation.

Federal funds are very close to the same amount as in 25-26 and local funds are less due to lower KWRL unfunded (as a result of the large allocation increase).

Expenditures by Object & Activity

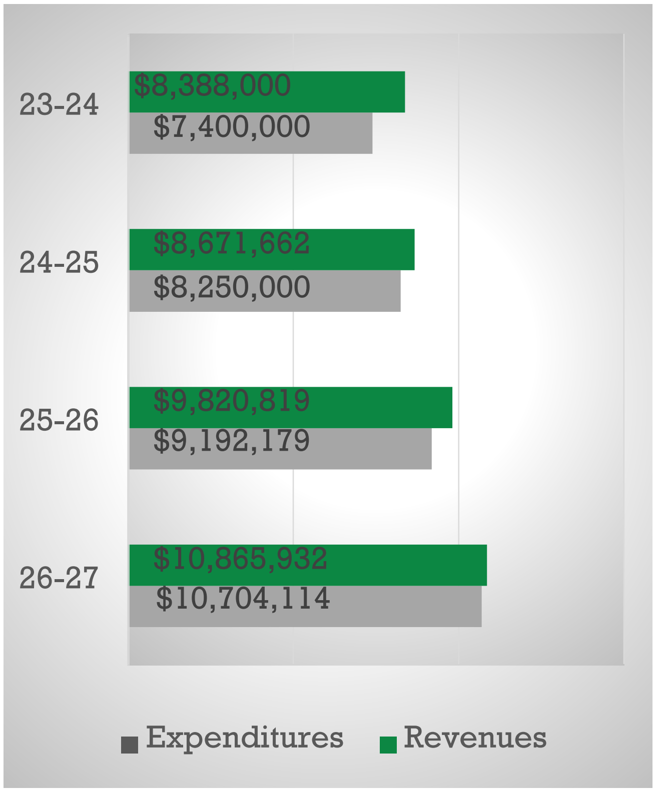




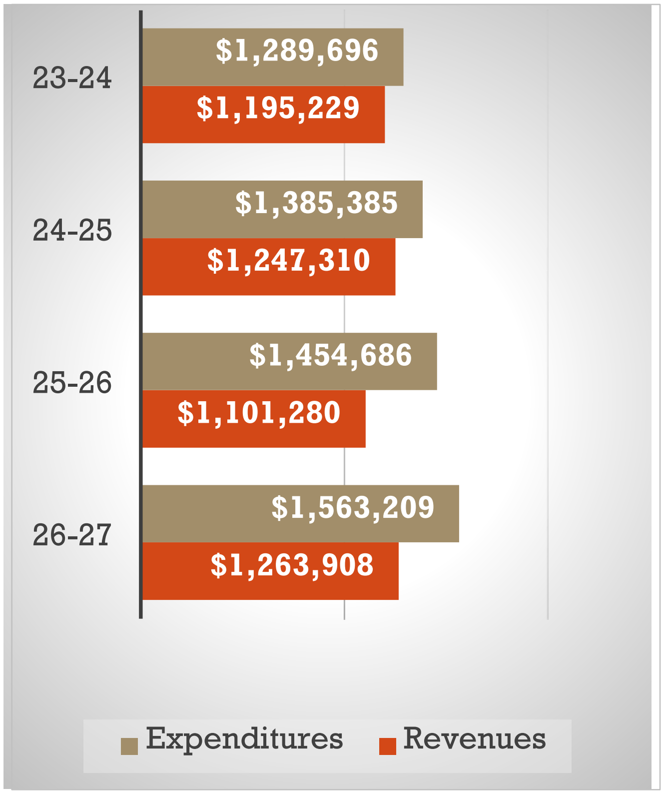
It made more sense to compare 25-26 Actual to the 26-27 Budget rather than the 25-26 Budget, since we did not fill some positions due to enrollment loss. Even with that, you can see that we have almost 6 fewer teachers for 26-27, based on the board's resolution passed in May. The increase in classified staff is mostly due to an increase in bus drivers.

Other Program Summaries

Transportation Revenues/Expend



Food Service Revenues/Expend



Revenues only include the state-funded revenues. We also receive payments from the other districts. Woodland's portion of KWRL for 26-27 is $161,000 ($30,000 less than the 25-26 budget).

26-27 Food Service cost is approximately $299,000 in comparison with the previous year's budgeted cost of $353,000. Participation has increased in the last year, and salary and benefit increases were less than last year. We did not make any increases or decreases to staffing levels.

Four Year Budget

Moving Forward

- Our F195-F forecast demonstrates adequate projected revenues to projected expenditures and an adequate fund balance
- F195-F does not show the difficult decisions a school district must make to achieve a balanced budget and growing fund balance.
- Continuing to make thoughtful and very difficult budget/fiscal decisions, operations, regardless of enrollment challenges
- Find ways to increase revenue and grant opportunities
- Reduce, shift, suspend, and/or eliminate expenses

We will need to become smaller and more efficient in all aspects of our operations, regardless of enrollment challenges.

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www.woodlandschools.org/page/4