WOODLAND SCHOOL DISTRICT 2026-2027 BUDGET SUMMARY

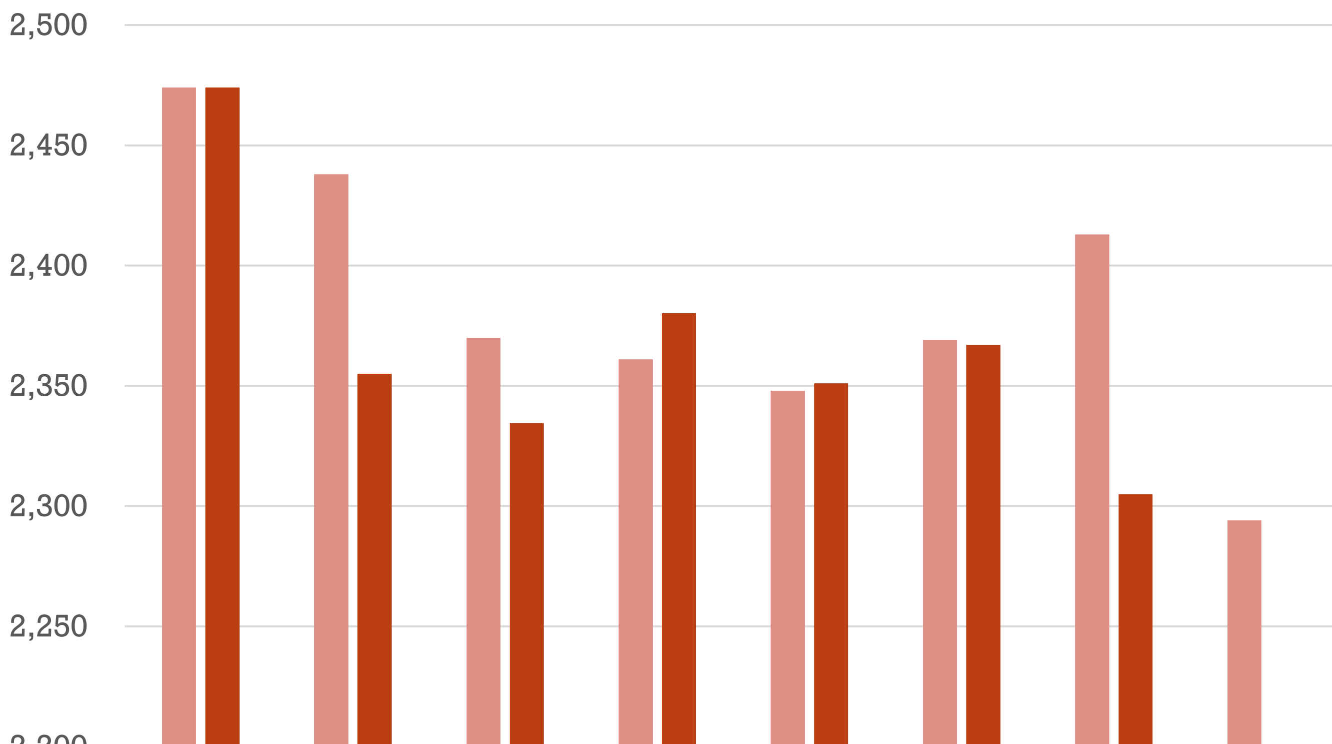
Presented by:

Stacy Brown

Executive Director of Business Services

August 13, 2026

26-27 BUDGET
ENROLLMENT HISTORY (INCLUDING RUNNING START) – BUDGET TO ACTUAL

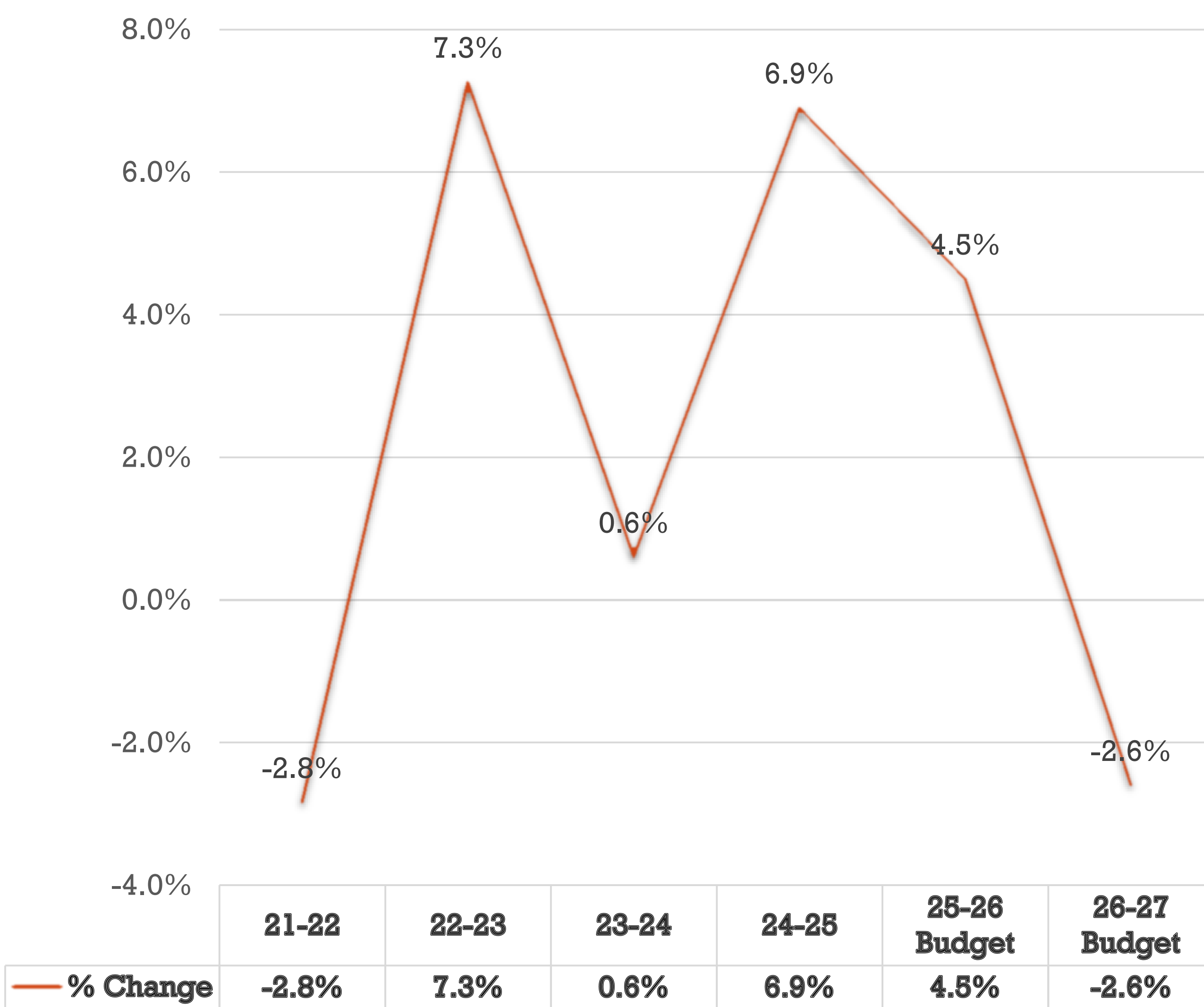


	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
BUDGETED	2,474	2,438	2,370	2,361	2,348	2,369	2,413	2,294
ACTUAL	2,474	2,355	2,335	2,380	2,351	2,367	2,305	

BUDGETED ACTUAL

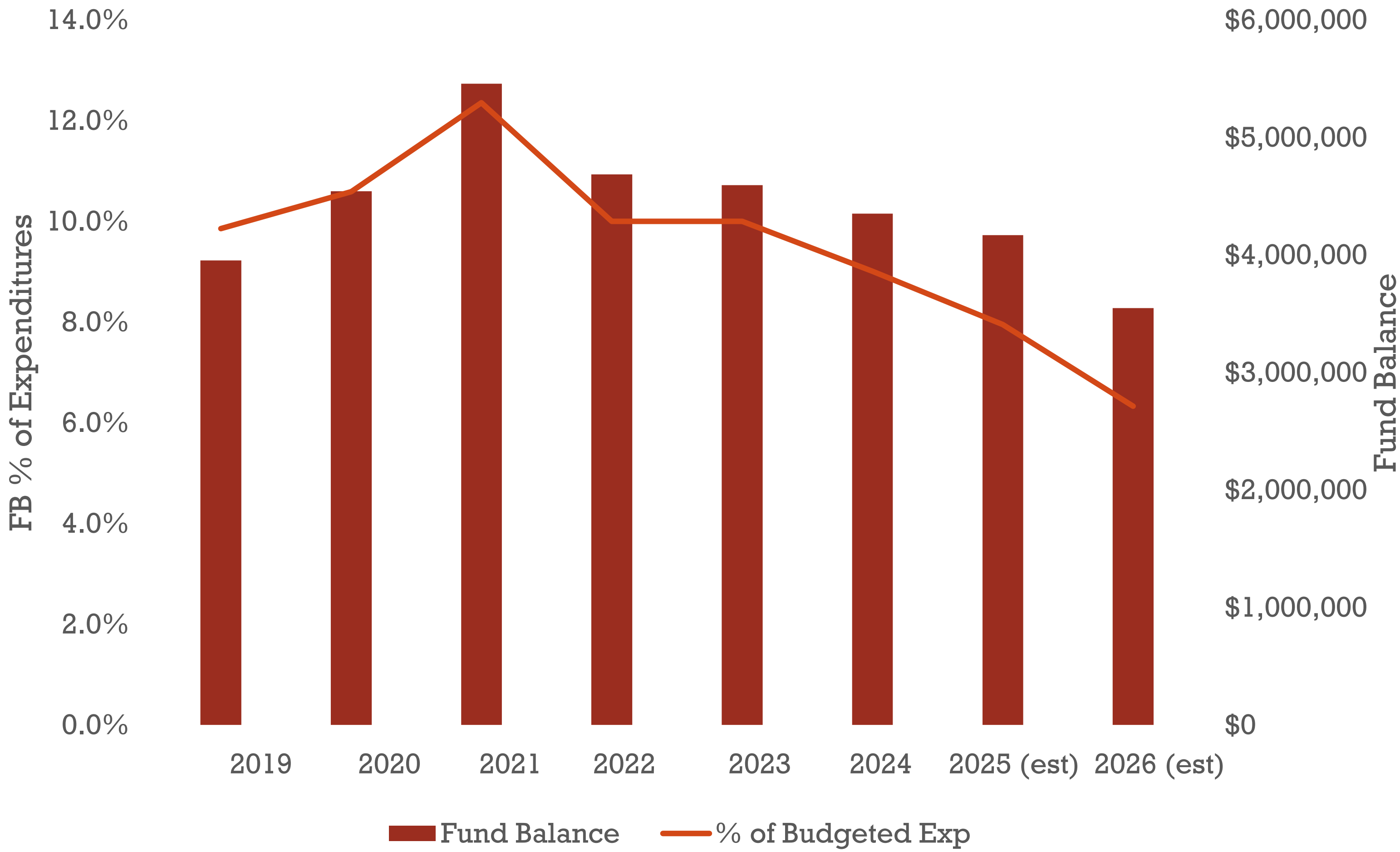
Actual enrollment for 25-26 (not including Running Start) was 89.94 students less than budget. The estimated enrollment for 26-27 (not including Running Start) is 109 students less than the 25-26 budget (20 students less than the 25-26 average). Last year, we expected an increase in students due to the growth and new housing developments. However, that did not materialize so for 26-27 we are being much more conservative than we were last year.

26-27 BUDGET
GENERAL FUND APPORTIONMENT CHANGE YEAR OVER YEAR



This graph shows the history of apportionment changes. Total budgeted enrollment in 26-27 (including RS, ALE and Dropout) is 119 students less than the 25-26 budget. This is a decrease between budget years of 4.9%. Increases to the funding formula including state funding increases for salaries (2.6% IPD), medical benefit increase of 5.3% and MSOC increases of 2.6% are reasons why the total decrease was not closer to the decrease in projected enrollment.

26-27 BUDGET
HISTORICAL FUND BALANCE/FUND BALANCE AS A % OF EXPENDITURES



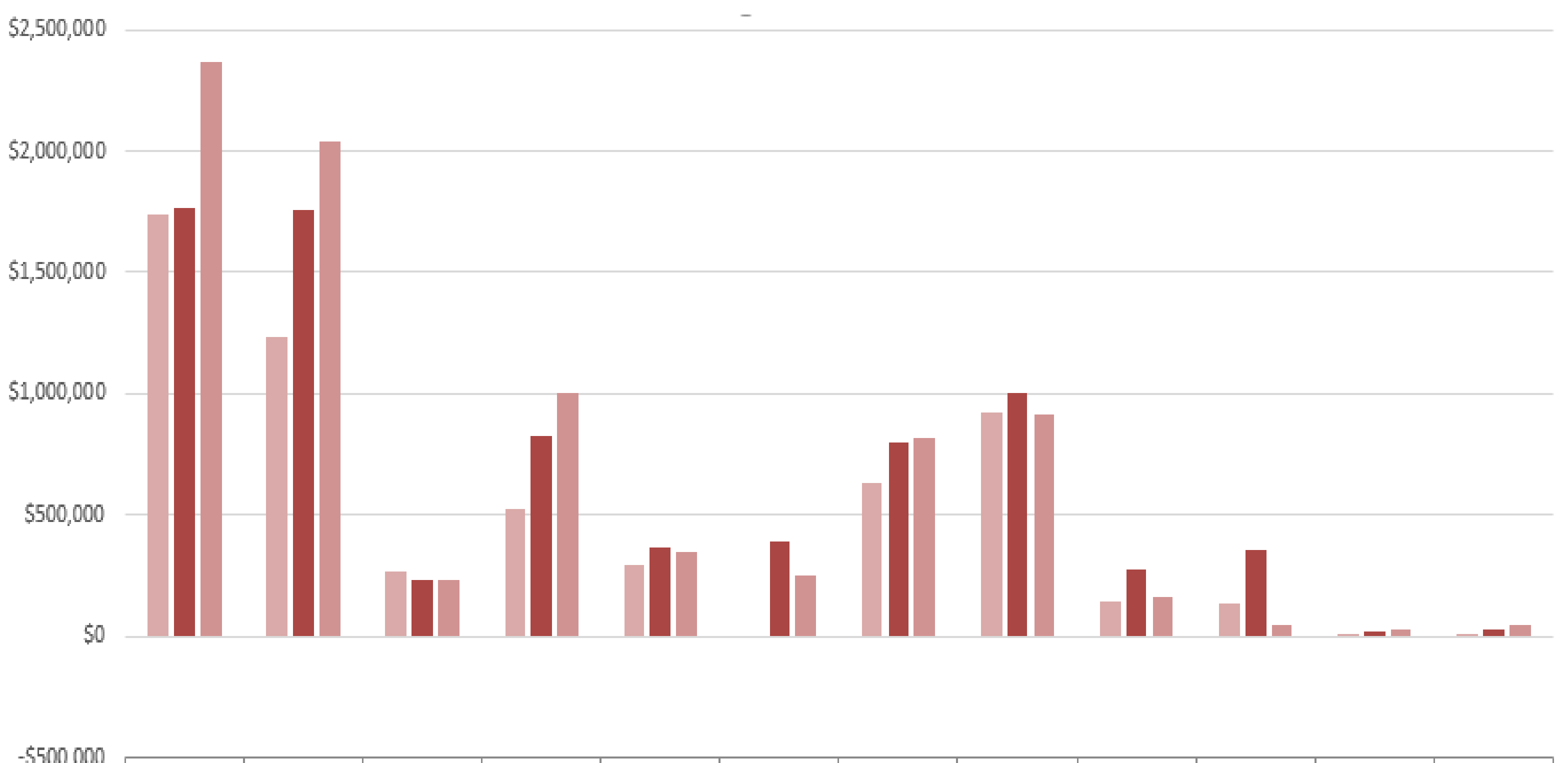
2026-27 BUDGET HIGHLIGHTS

Item/Description	
Total Revenue Percent Increase from 25-26	+2.4%
Total Expenditure Percent Increase from 25-26	+3.0%
Projected Decrease in Fund Balance	-$602,000
Enrollment Decrease (FTE/% 25-26 Budget to 26-27 Budget)	-119/-4.9%
Enrollment Decrease (FTE/% 25-26 Actual to 26-27 Budget)	-10/-.5%
Special Education Enrollment Percent Decrease from 25-26 Budget	-2.3%
Certificated Staff Decrease (FTE)	-6.39
Classified Staff Decrease (FTE)	-1.19
Wage Increase %'s	+2.6%-+4.0%
Medical Benefit (SEBB) Percent Increase	+5.1%

26-27 BUDGET – GENERAL FUND HISTORY OF REVENUE/EXPENDITURE/FUND BALANCE SUMMARY

	ACTUAL 24-25	BUDGET 25-26	PROJ 25-26	BUDGET 26-27	PROJ TO BDGT $ CHANGE	PROJ TO BDGT % CHANGE
REVENUE						
Local Revenue	$4,761,689	$7,989,668	$7,884,711	$8,377,681	$492,970	*6.3%*
State Revenue	39,723,976	42,228,003	41,233,670	43,324,947	$2,091,277	*5.1%*
Federal Revenue	2,034,527	2,732,751	1,988,533	2,820,073	$831,540	*41.8%*
Other Sources	1,038,027	971,332	1,031,743	814,464	($217,279)	*(21.1%)*
TOTAL REVENUE	**$47,558,219**	**$53,921,754**	**$52,138,657**	**$55,337,165**	**$3,198,508**	*6.1%*
EXPENDITURES						
Salaries	$28,542,513	$32,071,123	$31,839,928	$32,719,869	$879,941	*2.8%*
Benefits	11,461,020	12,653,627	12,122,948	12,997,116	$874,168	*7.2%*
All Other	7,820,812	9,584,921	8,459,957	10,222,305	$1,762,348	*20.8%*
TOTAL EXPENDITURES	**$47,824,345**	**$54,309,671**	**$52,422,833**	**$55,939,290**	**$3,516,457**	*6.7%*
SURPLUS / DEFICIT	**($266,126)**	**($387,917)**	**($284,176)**	**($602,125)**	**($317,949)**	
OTHER FIN SOURCES / USES						
Other Financing Sources	$140,116	$100,000	$100,000	$0	$0	*0.0%*
Other Financing Uses	($117,513)	$0	$0	$0	$0	
NET CHANGE IN FB	**($243,523)**	**($287,917)**	**($184,176)**	**($602,125)**	**($417,949)**	
BEGINNING FUND BAL	**$4,594,903**	**$4,351,380**	**$4,351,380**	**$4,167,204**	**($184,176)**	
YEAR END BALANCE	**$4,351,380**	**$4,063,463**	**$4,167,204**	**$3,565,079**	**($602,125)**	
FB AS A % OF EXPEND	**9.10%**	**7.48%**	**7.95%**	**6.37%**		
FB AS # OF MONTHS OF EXP	**1.09**	**0.90**	**0.95**	**0.76**		

24-25 THROUGH 26-27 BUDGET
USES OF LEVY/ENRICHMENT FUNDS



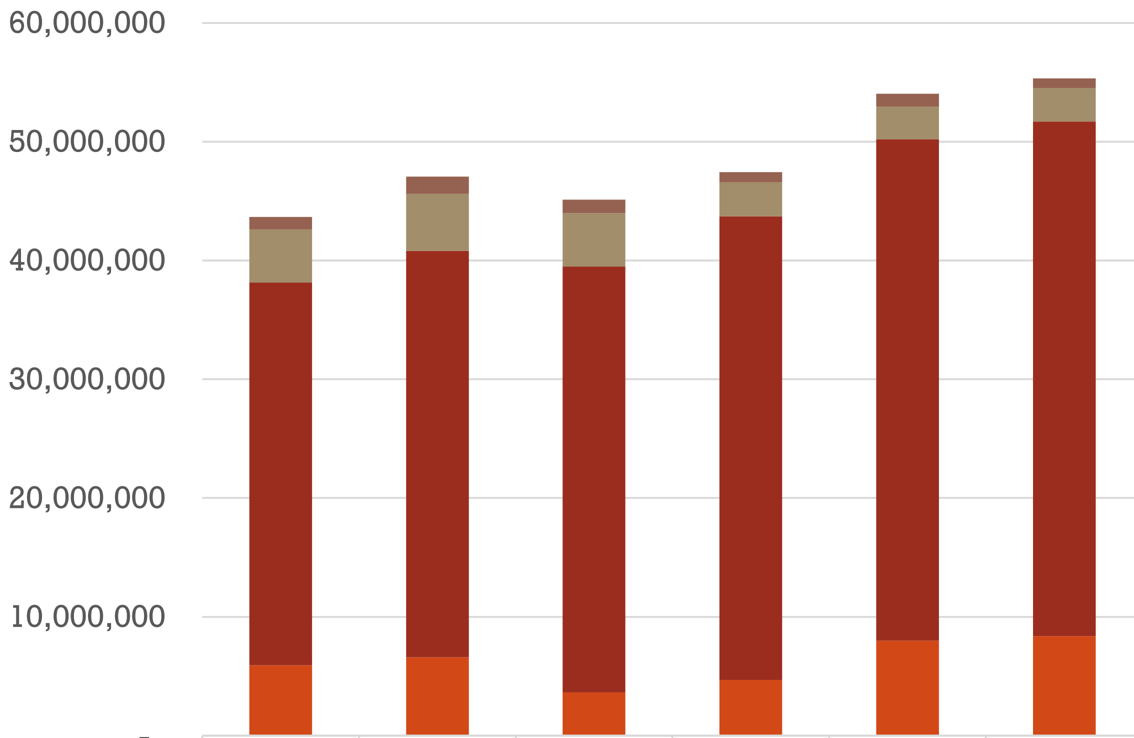
	Cert Salaries	Class Salaries	Admin Salaries	Benefits	Substitutes	MSOC'S	Extracurricular	Special Ed	To/From Transp	Food Service	Daycare (WCC)	FCRC
24-25 BUDGET	1,739,00	1,234,00	269,000	521,000	296,000	(3,847)	633,000	919,000	143,000	138,000	8,300	13,000
25-26 BUDGET	1,765,00	1,756,00	234,000	825,000	361,000	394,000	798,000	1,003,00	277,000	353,000	15,000	31,000
26-27 BUDGET	2,372,00	2,044,00	230,000	1,002,00	345,000	250,000	820,000	917,000	162,000	44,000	28,000	44,000

24-25 BUDGET 25-26 BUDGET 26-27 BUDGET

26-27 BUDGET
USES OF LEVY/ENRICHMENT FUNDS

Expenditure Type	Enrichment Funds 2025-2026	Enrichment Funds 2026-2027
Certificated Salaries	$ 1,765,000	$ 2,372,000
Classified Salaries	$ 1,756,000	$ 2,044,000
Administrator Salaries	$ 234,000	$ 230,000
Benefits	$ 825,000	$ 1,002,000
Substitutes	$ 361,000	$ 345,000
MSOC (Mat'l/Supplies/Op Costs)	$ 394,000	$ 250,000
Extracurricular	$ 798,000	$ 819,000
Special Education	$ 1,003,000	$ 916,000
WCC	$ 15,000	$ 44,000
Food Service	$ 353,000	$ 299,000
To/From Transportation	$ 277,000	$ 162,000
FCRC	$ 31,000	$ 44,000

26-27 BUDGET
GENERAL FUND – REVENUES BY SOURCE



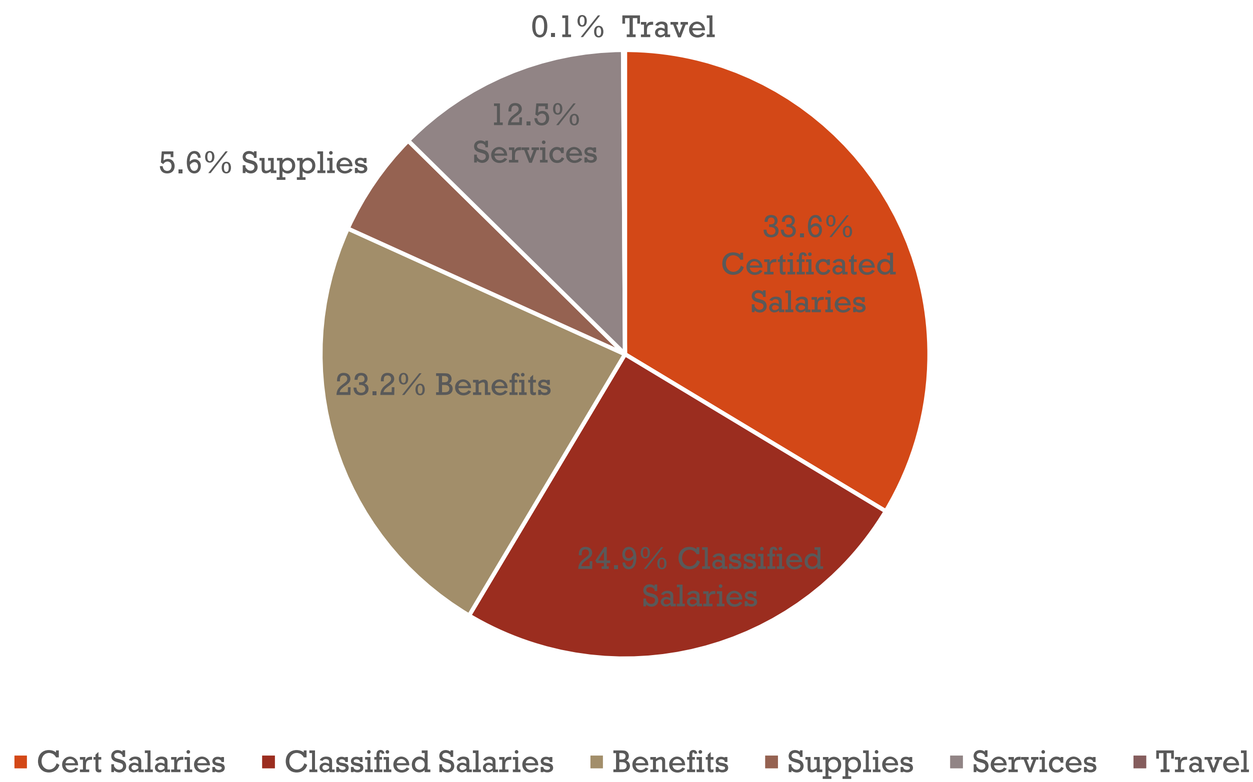
	21-22	22-23	23-24	24-25	25-26	26-27
Other Sources	1,040,813	1,446,799	1,155,481	859,994	1,071,332	814,464
Federal Sources	4,487,623	4,812,488	4,481,341	2,860,067	2,732,751	2,820,073
State Sources	32,208,59	34,196,56	35,875,95	39,036,00	42,228,00	43,324,94
Local Sources	5,926,251	6,606,381	3,618,619	4,679,725	7,989,668	8,377,681

Local Sources State Sources Federal Sources Other Sources

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 funds from Other Sources are less due to lower KWRL unfunded (as a result of the large allocation increase).

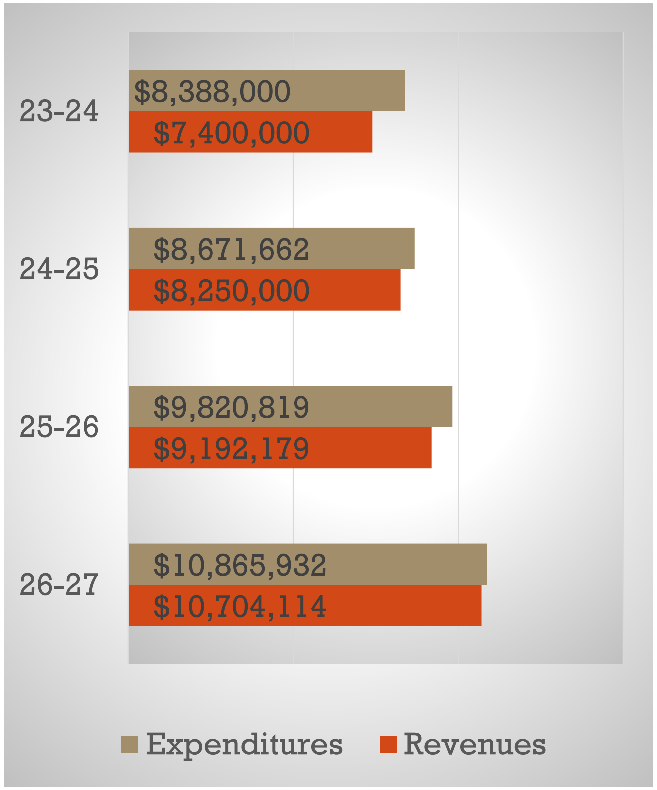
26-27 BUDGET
GENERAL FUND EXPENDITURES - % OF TOTAL BY OBJECT



Salaries and benefits account for 81.7% of total expenditures. This is down from 82.5% last year. Staff numbers have decreased in both certificated and classified from the 25-26 budget and services are up due to increased Special Education outside placements and insurance costs.

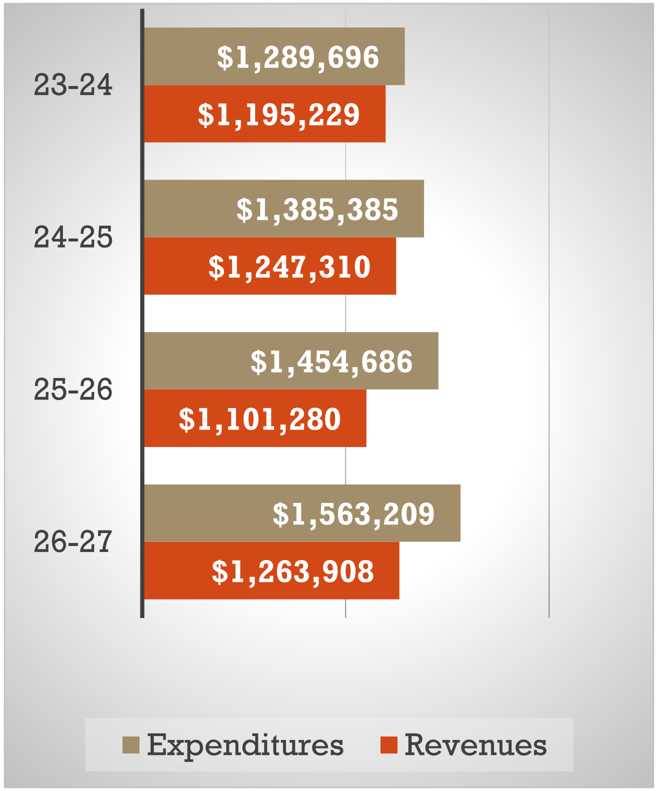
26-27 BUDGET
TRANSPORTATION & FOOD SERVICE

Transportation 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).

Food Service Revenues/Expend

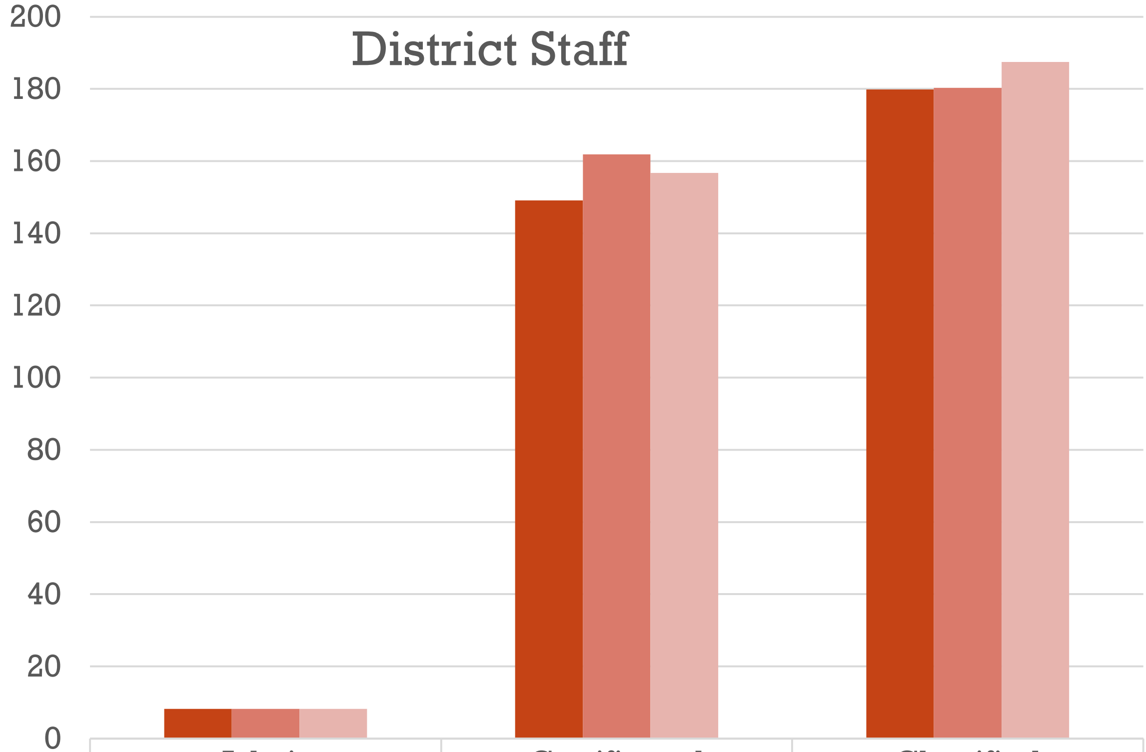


26-27 Food Service cost is approximately $299,000 in comparison with the previous year budgeted cost of $353,000. Participation has increased in the last year and salary and benefit increases were less than last year. We did not make any increases or decreases to staffing levels.

26-27 BUDGET
BEFORE AND AFTER SCHOOL CARE

- For many years, the WCC programs have provided opportunities for parents and students in a small community without many daycare options for families.
- The programs served about 120 families throughout the year at Columbia and North Fork. They also provide summer care at Columbia.
- The WCC program is licensed by the state and able to provide options for low-income families.
- Daycare programs are budgeted to run at a loss of $32,000 for 26-27 (in comparison with $15,000 in 25-26). The DSHS fees have leveled off (they increased considerably the past couple of years) and DSHS pays more in fees than our parents who pay the hourly rate. Increases to salaries and benefits have also contributed to the greater budgeted cost of WCC.

26-27 BUDGET
HISTORY OF STAFF CHANGES



	Admin	Certificated	Classified
24-25 Actual	8.2	149.08	179.82
25-26 Actual	8.2	161.9	180.27
26-27 Budget	8.2	156.73	187.47

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

OTHER FUNDS

Capital Projects

Debt Service

ASB

Transportation vehicle

CAPITAL PROJECTS FUND

Beginning Fund Balance	$ 800,000
Revenues/Other Financing Source	$1,112,000
Expenditures/Financial Uses	$ 850,000
Ending Fund Balance	$1,062,000

DEBT SERVICE FUND

Beginning Fund Balance	$ 2,000,000
Revenues/Other Financial Source	$ 4,087,906
Expenditures/Other Financial Uses	$ 3,705,000
Ending Fund Balance	$ 2,302,906

Debt Outstanding 9/1/26 = $36,450,000

ASB FUND

ASB funds are for the extracurricular benefit of the students. Their involvement in the decision-making process is an integral part of associated student body government.

Beginning Fund Balance	$ 480,000
Revenues	$ 589,500
Expenditures	$ 591,000
Ending Fund Balance	$ 478,500

TRANSPORTATION VEHICLE FUND

This fund is used to replace buses for the KWRL Cooperative districts. Revenue comes from the State (in the form of depreciation payments), and interest earned on the investments. We received a grant from the EPA ($2.8M) and the WA State Dept of Ecology ($2.9M) for electric buses. The beginning balance reflects these grants. Due to the grants received, the decision was made to not collect the funds from the 4 districts for 26-27.

Beginning Fund Balance	$ 6,200,000
Revenues	$ 3,280,000
Expenditures	$ 4,000,000
Ending Fund Balance	$ 5,480,000