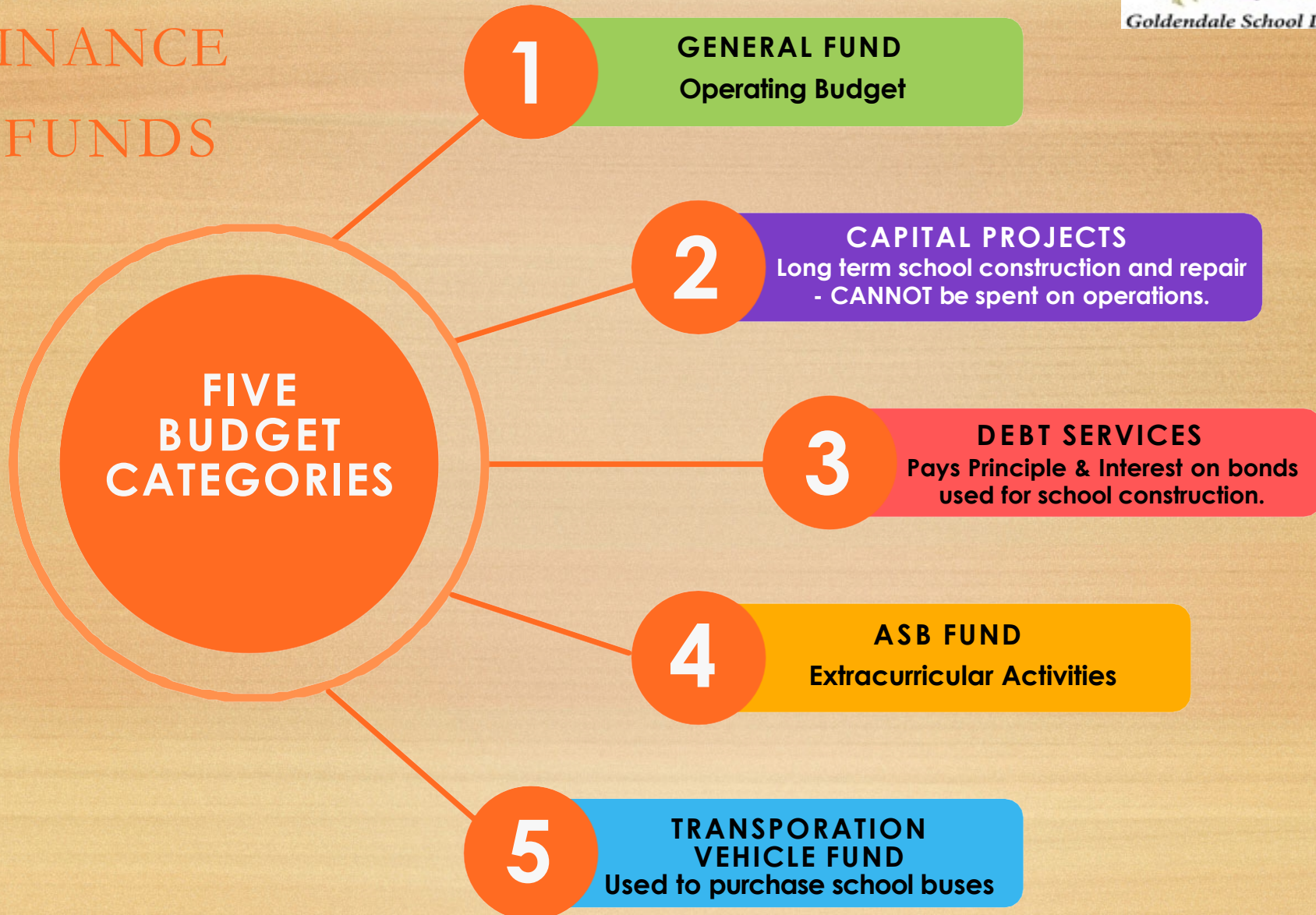




● GOLDENDALE SCHOOL DISTRICT 2025-2026 BUDGET

SCHOOL FINANCE 5 FUNDS



2025-26

Fund Budgets



FY 2025-2026

Run: 6/11/2025 10:48:46

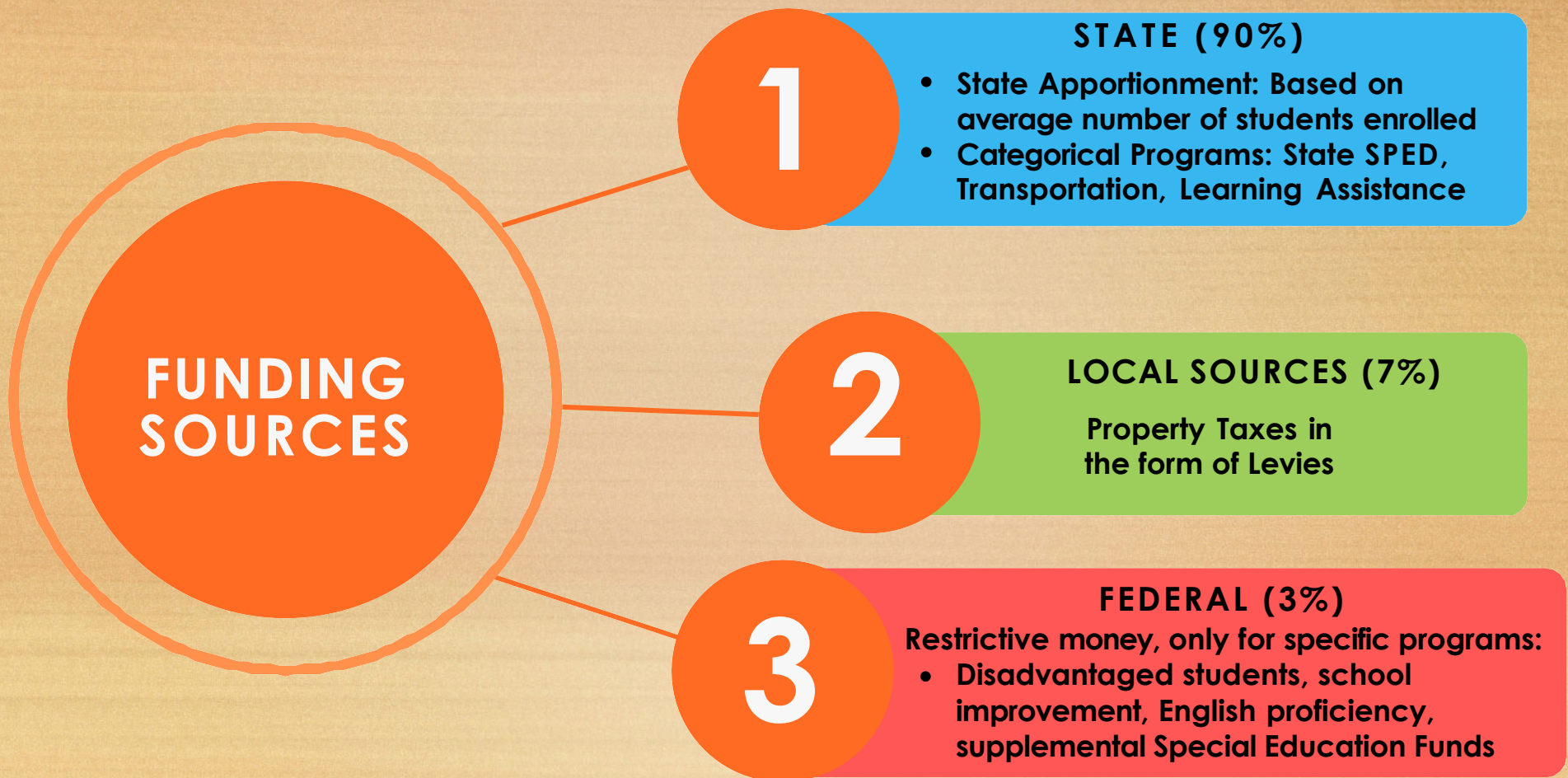
Goldendale School District No.404

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	45,440,070	273,300	43,221	2,837,148	190,000
Total Appropriation (Expenditures)	42,614,686	275,450	43,221	8,000,000	230,000
Other Financing Uses--Transfers Out (G.L. 536)	2,880,369	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-54,984	-2,150	0	-5,162,852	-40,000
Beginning Total Fund Balance	1,943,586	291,659	1,000	8,000,000	41,000
Ending Total Fund Balance	1,888,601	289,509	1,000	2,837,148	1,000
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	2,808,634	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	2,808,634	XXXXX	0	0	0

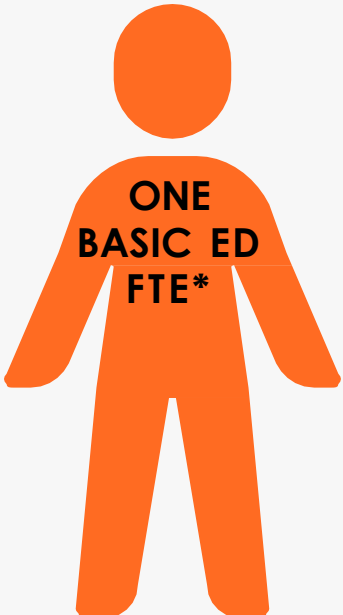
1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

FACTS: FUNDING SOURCES



HOW ENROLLMENT IS COUNTED

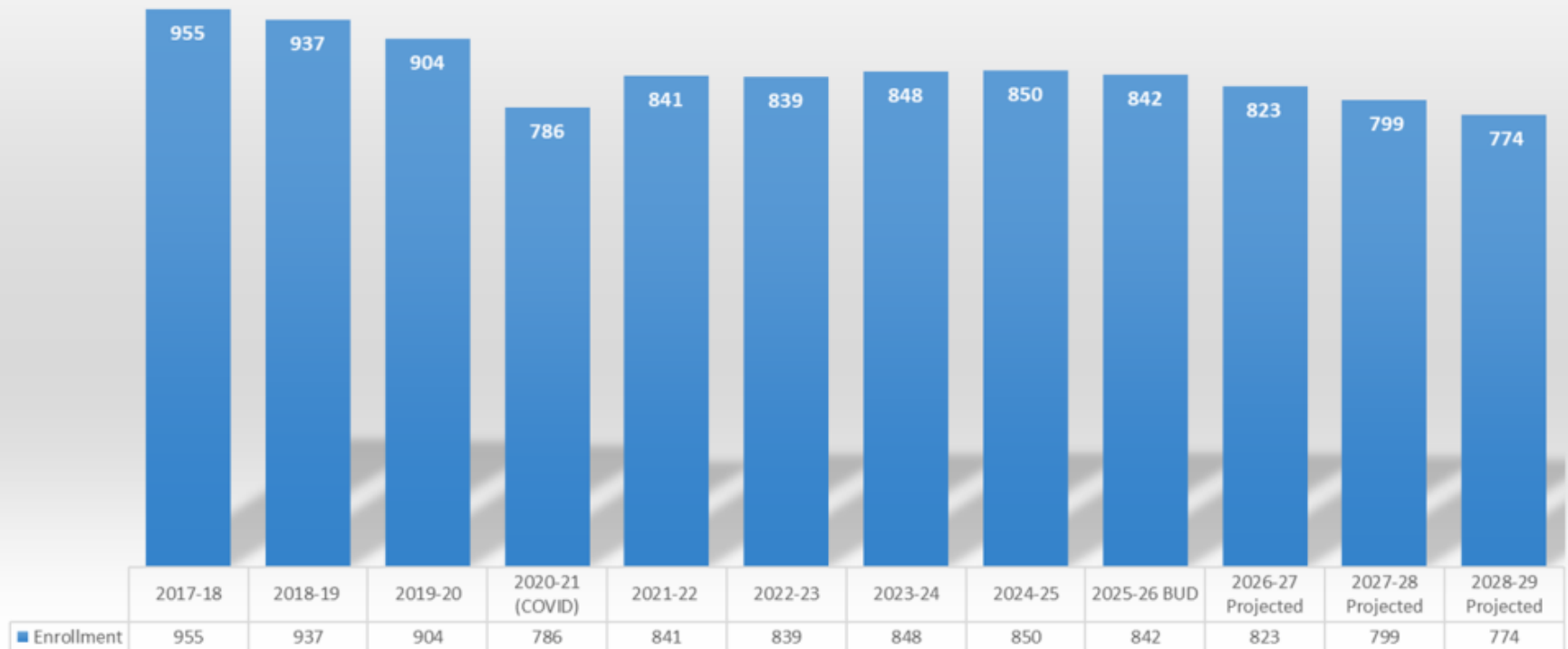
Students are counted by Full Time Equivalency (*FTE) for the purposes of funding.


$$= \$10,309$$

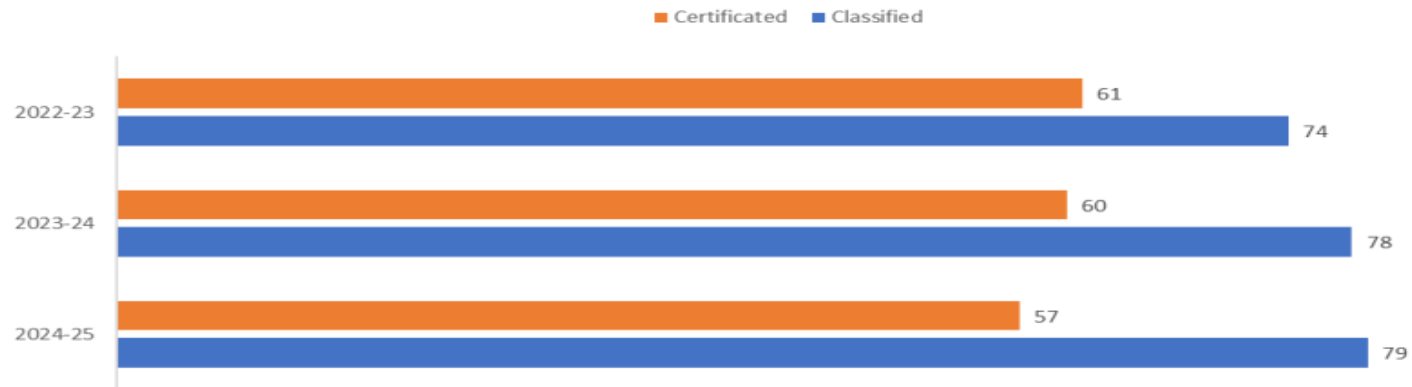
in state funding

*This is Basic Ed apportionment and does not include things like CTE or Special Ed

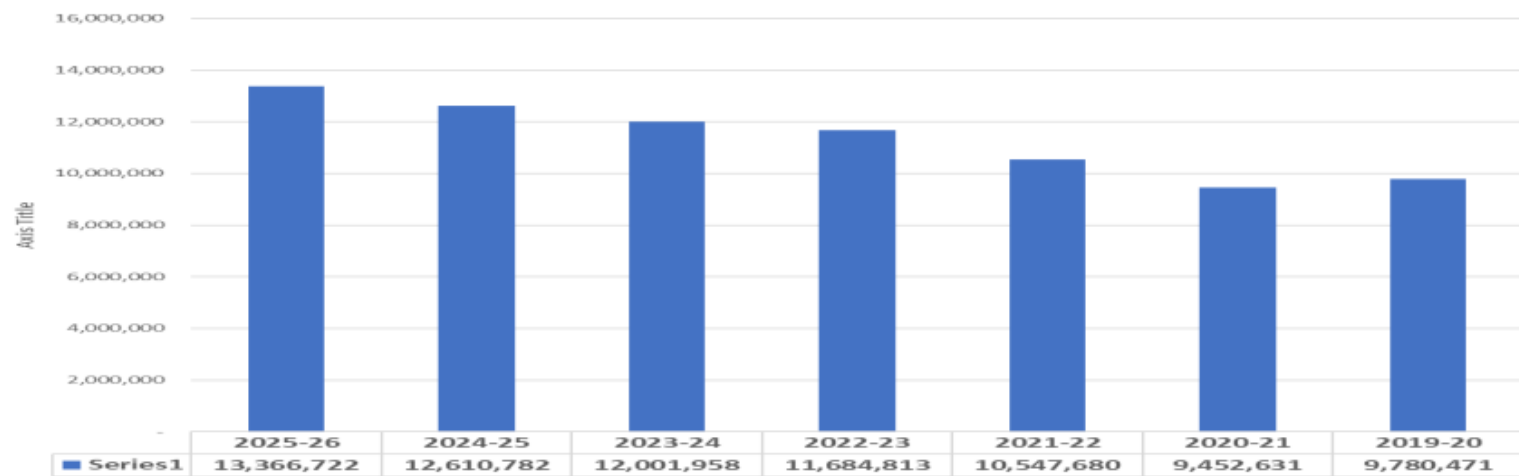
LOCAL BASIC EDUCATION ENROLLMENT



Staff Headcount (3 years)

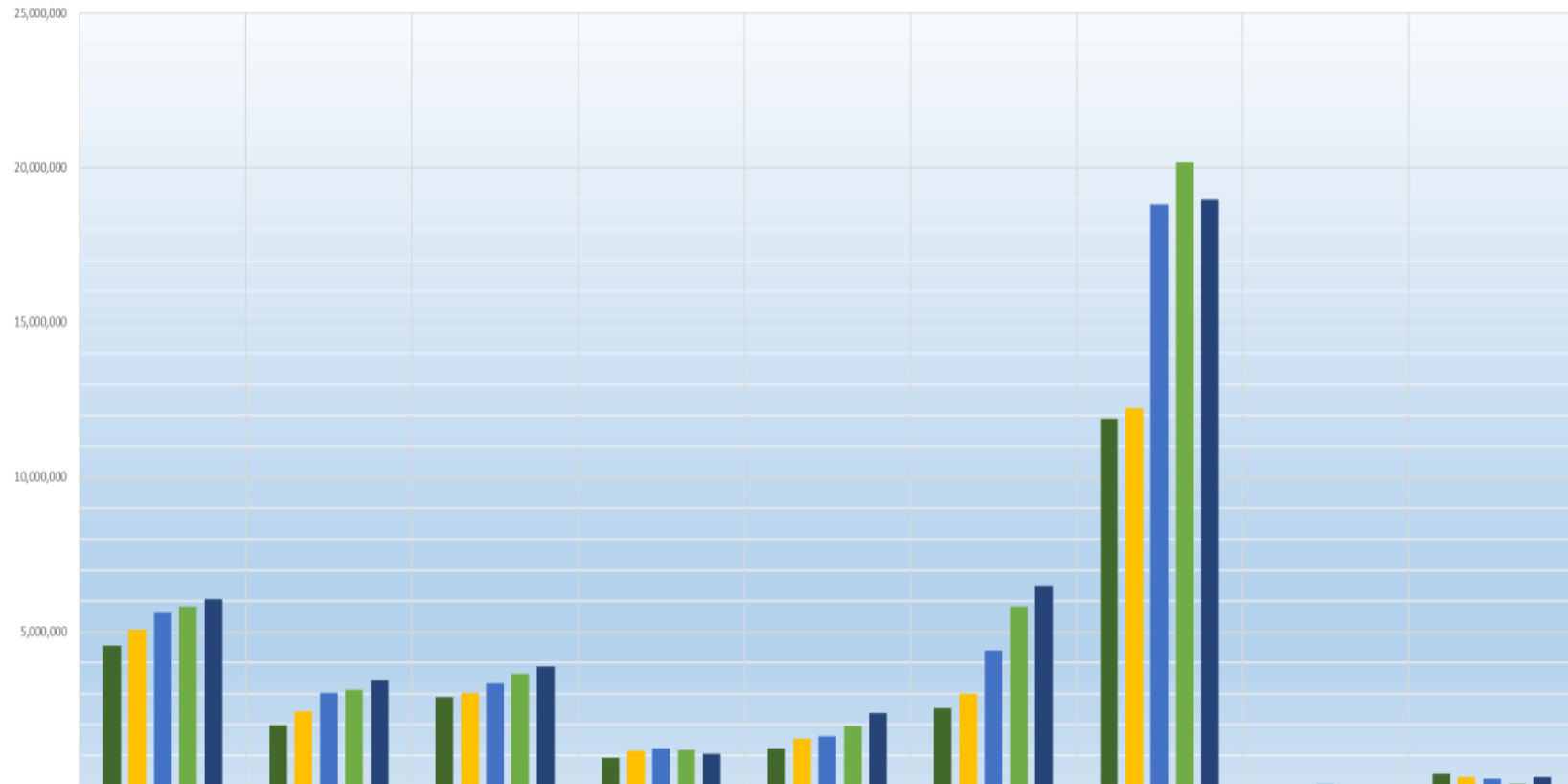


Labor Costs

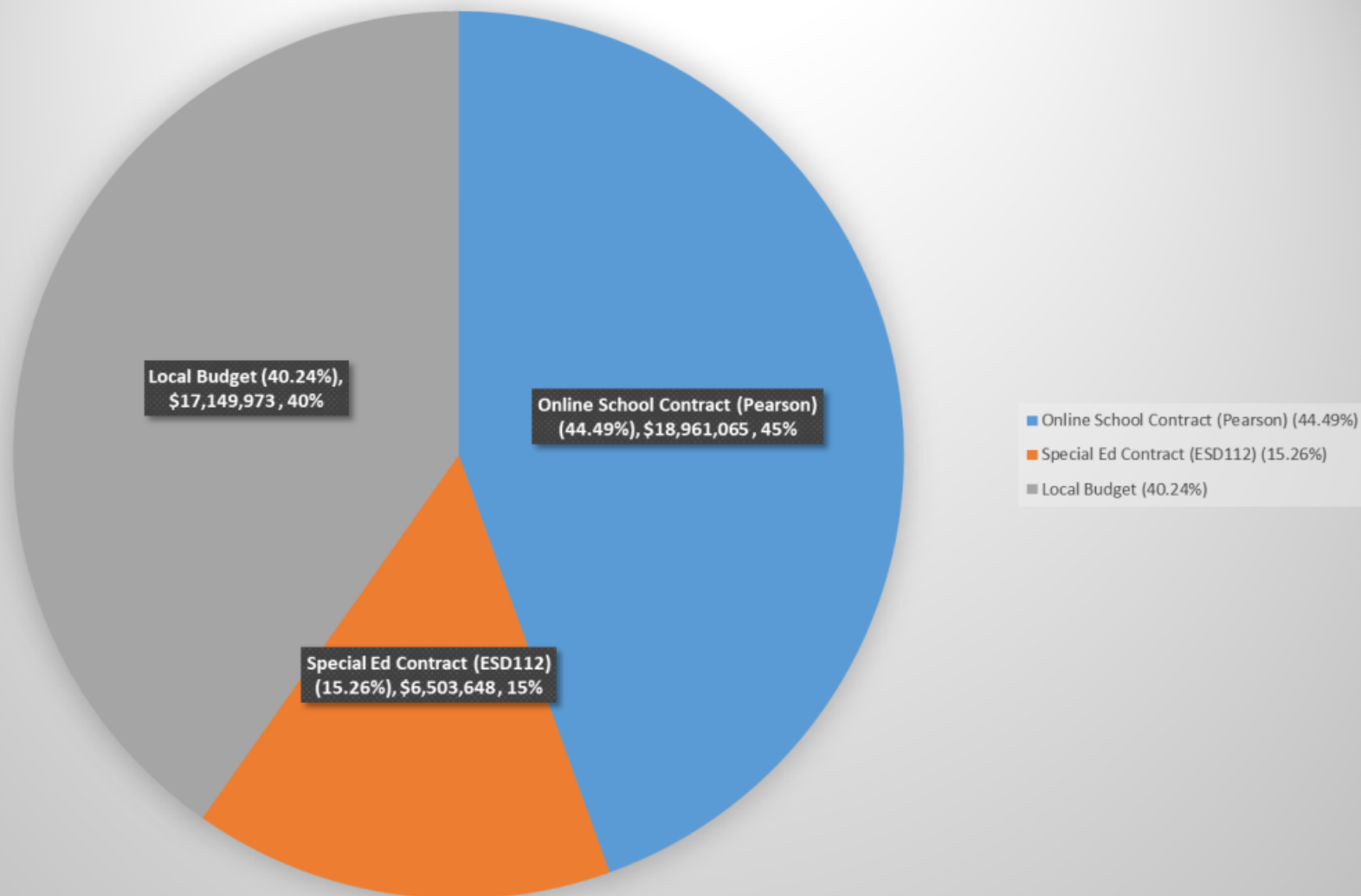


Budget Analytics

Expenditure By Category



	Certificated Salary	Classified Salary	Employee Benefits	Supplies and Materials	Contractual Services (Local)	Contractual Services ESD112 Special Ed	Contractual Services Online School	Travel	Capital Outlay
2020-21 Actual	4,561,421	1,987,142	2,904,068	927,244	1,226,717	2,534,144	11,893,643	8,434	399,856
2021-22 Actual	5,079,923	2,436,233	3,031,524	1,146,200	1,542,078	3,007,033	12,219,130	50,302	308,458
2023-24 Actual	5,625,799	3,028,709	3,347,451	1,231,052	1,622,205	4,397,511	18,793,308	62,717	256,165
24-25 BUD	5,821,759	3,138,290	3,650,733	1,178,399	1,970,064	5,826,356	20,174,463	44,050	90,965
25-26 BUD	6,058,192	3,438,285	3,870,245	1,057,274	2,374,128	6,503,648	18,961,065	52,750	299,099



Extra-Curricular



	Sports Expenditures	Sports Income (Levy)	Loss
2024-25 YTD	551,265	540,000	(11,265)
2023-24	535,472	400,000	(135,472)
2022-23	499,864	400,000	(99,864)
2021-22	468,186	400,000	(68,186)

Goldendale School District No. 404
2025-2026 MSOC Disclosure



Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$ 1,209,096
Grades 9-12 Additional (Column J)	\$ 65,526
* Total MSOC Allocation	\$ 1,274,622

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

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 327,759	\$ 327,600	\$ -	\$ -	\$ 159
Object 7 - totals	\$ 1,430,500	\$ 356,950	\$ -	\$ -	\$ 1,073,550
Object 8 - totals	\$ 28,050	\$ 8,800	\$ -	\$ -	\$ 19,250
Object 9 - totals	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
* Total Budgeted 5-9 Expenditures	\$ 1,956,309				

*** Difference** **\$ (681,687)**

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

ESSB 5187 - Section 504(8)(a)(ii) page 485:

(ii) For the 2025-26 school year, as part of the budget development, hearing, and review

process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this use will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)



BUDGET CONCERNS

- Labor costs have increased 41% since the 2020-2021 School Year or \$3,914,091. During this period, we have 3 less certificated specialists that were paid by Federal Stimulus Funds and 5 more classified. Most of the classified increase is Special Education.
- Employees since McCleary have received 45-50% in pay increases. The benefit increase, during this period is related to full-time medical insurance for employees who work 630 hour a year or 30% of what a year-around employee works. This cost is approximately \$16,000 a year, per employee.
- Classes coming into the primary school for the past few years are smaller. Average now in K4 is 58 per class – in 2019-2020 we averaged 71 per class (this is 65 less in K4 since 2020). These class-sizes are moving up as larger class sizes graduate. The 4-year enrollment projection (rolling up the class size at 100%) is 774 students by 2028-29. This will be 181 students less than we had pre-covid.
- We stand to lose Title 1 Part C (Migrant), Title 2, Title 3 and Title IV funds for the 2026-27 school year. This would be a loss of \$169,347. Unknowns are Food Service, Title 1 and Federal Special Education.
- A major issue finically is, we have 50% of our teachers at the top of the scale: approximately \$102,609 a year. The state pays a flat \$80,164 meaning \$22,445 is not covered from the state. With benefit's that is \$33,218. Total \$830,465. We need to carry fewer teachers because of this.



Category	Allocation	Actual	Over/Under	Notes
Basic Ed Certificated	3,450,579	4,340,736	(890,157)	Issue is pay is more than state allocation
CTE Certificated	422,625	464,300	(41,676)	CTE has a lot of excess money in MSOC's
Administrative Staff Certificated	370,071	622,577	(252,506)	Issue is pay is more than state allocation
CTE Administrative Certificated	47,360	26,472	20,888	
Classified (9.11 Bldg. level)	866,055	1,312,396	(446,341)	building configuration problem (state pays 4 secretaries, 3 custodians etc.)
LAP	704,561	766,585	(62,024)	WEA argued this past summer this should be teachers
Benefits: state funded (non grant)	1,789,582	2,057,807	(268,225)	
			(1,940,040)	How paid: Levy + Ellen and I generate grant indirects and WACA fees



<u>ENROLLMENT/STAFFING</u>					
GRADE	YTD 24-25	18-25 Change	25-26	State Staffing Certs	State Ratio
K	46	(39)	48	2.82	17/1
1	67	(1)	48	2.82	17/1
2	57	(11)	68	4.00	17/1
3	64	(11)	57	3.35	17/1
4	62	(2)	67	2.48	27/1
5	53	(17)	65	2.41	27/1
6	53	(23)	57	2.11	27/1
7	73	(6)	51	1.79	28.53/1
8	71	(3)	77	2.70	28.53/1
9	77	(6)	80	2.78	28.74/1
10	73	2	80	2.78	28.74/1
11	69	(2)	75	2.61	28.74/1
12	74	1	70	2.44	28.74/1
TOTAL	838	(117)	843	35.10	Basic ED
Change				3.85	Other (counselors etc.)
				4.44	CTE
Certified				43.38	Total Allocation
				50.45	Have Currently
				(7.07)	Over



<u>FOUR-YEAR BUDGET PROJECTIONS</u>						
SCHOOL YEAR	2025-26	2026-27	2027-28	2028-29		
General Fund Balance	\$1,943,586	\$1,888,601	\$1,942,688	\$1,966,873		
Enrollment (Local)	843	823	799	774		
WACA-G Enrollment	1850	1850	1850	1850		
<u>Assumptions:</u>						
Reductions will be adjusted as expenditures or revenue change.						
Reductions will be made based on the Board Fund Balance Policy which is 9% of local expenditures.						
Adjustments will be made if enrollment drops below the above.						