

Washougal School District No.112

F-195F

ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	171.00	169.00	174.00	175.00
2. Grade 1	176.00	171.00	169.00	172.00
3. Grade 2	158.00	177.00	171.00	169.00
4. Grade 3	200.00	158.00	177.00	171.00
5. Grade 4	181.00	201.00	158.00	177.00
6. Grade 5	176.00	182.00	201.00	158.00
7. Grade 6	196.00	182.00	187.00	206.00
8. Grade 7	195.00	190.00	184.00	189.00
9. Grade 8	192.00	188.00	187.00	181.00
10. Grade 9	226.00	203.00	196.00	195.00
11. Grade 10	232.00	213.00	191.00	184.00
12. Grade 11 (excluding Running Start)	191.00	178.00	164.00	147.00
13. Grade 12 (excluding Running Start)	162.00	181.00	169.00	156.00
14. SUBTOTAL	2,456.00	2,393.00	2,328.00	2,280.00
15. Running Start	100.00	100.00	100.00	100.00
16. Dropout Reengagement Enrollment	9.00	9.00	9.00	9.00
17. ALE Enrollment	18.00	18.00	18.00	18.00
18. TOTAL K-12	2,583.00	2,520.00	2,455.00	2,407.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	191.308	187.256	183.034	179.916
2. General Fund FTE Classified Employees /4	122.941	118.719	114.320	111.071

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	8,921,296	8,962,421	9,009,082	9,112,219
2000 Local Nontax Support	372,239	373,955	375,902	380,205
3000 State, General Purpose	27,188,215	27,313,546	27,455,750	27,770,065
4000 State, Special Purpose	10,423,267	10,471,316	10,525,833	10,646,333
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	3,923,078	3,941,162	3,961,681	4,007,035
7000 Revenues from Other School Districts	23,800	23,910	24,034	24,309
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	1,513,765	950,000	950,000	950,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	52,365,660	52,036,310	52,302,282	52,890,166
EXPENDITURES				
00 Regular Instruction	25,391,639	25,370,627	25,069,602	24,980,328
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	8,587,735	8,853,955	9,039,888	9,229,726
30 Vocational Education Instruction	2,361,729	2,434,943	2,486,077	2,538,285
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	3,076,155	3,171,516	3,238,118	3,306,118
70 Other Instructional Programs	307,292	316,818	323,471	330,264
80 Community Services	177,330	182,827	186,666	190,586
90 Support Services	10,745,173	11,078,273	11,310,917	11,548,446
B. TOTAL EXPENDITURES	50,647,053	51,408,959	51,654,739	52,123,753
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,718,607	627,351	647,543	766,413
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	62,934	62,934	62,934	62,934
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	33,211	671,965	1,273,793
G.L.891 Unassigned to Minimum Fund Balance Policy	1,364,830	3,050,226	3,038,823	3,084,538
F. TOTAL BEGINNING FUND BALANCE	1,427,764	3,146,371	3,773,722	4,421,265
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	62,934	62,934	62,934	62,934
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	33,211	671,965	1,273,793	1,997,319
G.L.891 Unassigned to Minimum Fund Balance Policy	3,050,226	3,038,823	3,084,538	3,127,425
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,146,371	3,773,722	4,421,265	5,187,678

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	177,473	177,473	177,473	177,473
200 Athletics	250,124	250,124	250,124	250,124
300 Classes	42,225	42,225	42,225	42,225
400 Clubs	154,542	154,542	154,542	154,542
600 Private Moneys	0	0	0	0
A. TOTAL REVENUES	624,364	624,364	624,364	624,364
EXPENDITURES				
100 General Student Body	193,385	177,473	177,473	177,473
200 Athletics	420,461	250,124	250,124	250,124
300 Classes	47,710	42,225	42,225	42,225
400 Clubs	257,708	154,542	154,542	154,542
600 Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	919,264	624,364	624,364	624,364
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-294,900	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	367,616	72,716	72,716	72,716
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	367,616	72,716	72,716	72,716
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	72,716	72,716	72,716	72,716
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	72,716	72,716	72,716	72,716

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,338,100	4,210,962	4,336,010	4,466,595
2000 Local Nontax Support	30,000	10,000	10,000	10,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	5,368,100	4,220,962	4,346,010	4,476,595
EXPENDITURES				
Matured Bond Expenditures	5,305,000	2,830,000	3,060,000	3,310,000
Interest on Bonds	1,444,075	1,288,400	1,175,700	1,061,125
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	10,000	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	470,000	0	0	0
B. TOTAL EXPENDITURES	7,229,075	4,118,400	4,235,700	4,371,125
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	275,000	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,135,975	102,562	110,310	105,470
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	4,008,314	1,872,339	1,974,901	2,085,211
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,008,314	1,872,339	1,974,901	2,085,211
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,872,339	1,974,901	2,085,211	2,190,681
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,872,339	1,974,901	2,085,211	2,190,681

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,530,500	4,016,500	2,439,000	99,000
2000 Local Nontax Support	112,068	20,000	11,250	11,250
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	275,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,917,568	4,036,500	2,450,250	110,250
EXPENDITURES				
10 Sites	1,400,000	0	0	0
20 Buildings	5,863,480	3,090,000	1,310,000	0
30 Equipment	1,000,000	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	8,263,480	3,090,000	1,310,000	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,120,285	950,000	950,000	950,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-6,466,197	-3,500	190,250	-839,750
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	405	405	405	405
G.L.862 Committed from Levy Proceeds	829,888	441,348	417,848	596,848
G.L.863 Restricted from State Proceeds	1,015,455	566,978	571,978	576,978
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	1,089,426	2,580	2,580	2,580
G.L.866 Restricted from Impact Fee Proceeds	5,110,336	318,002	328,002	330,502
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	238,682	488,682	493,682	497,432
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	8,284,192	1,817,995	1,814,495	2,004,745
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	405	405	405	405
G.L.862 Committed from Levy Proceeds	441,348	417,848	596,484	636,848
G.L.863 Restricted from State Proceeds	566,978	517,978	576,978	581,978
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	2,580	2,580	2,580	2,580
G.L.866 Restricted from Impact Fee Proceeds	318,002	328,002	330,502	333,002
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	488,682	493,682	497,432	501,182
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,817,995	1,814,495	2,004,745	1,164,995

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	5,239	4,987	5,542	14,835
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	473,284	615,641	711,800	458,750
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	478,523	620,628	717,342	473,585
EXPENDITURES				
33 Transportation Equipment Purchases	528,894	509,661	342,204	467,696
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	528,894	509,661	342,204	467,696
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-50,371	110,967	375,138	5,889
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,047,745	997,374	1,108,341	1,483,479
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,047,745	997,374	1,108,341	1,483,479
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	997,374	1,108,341	1,483,479	1,489,368

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	997,374	1,108,341	1,483,479	1,489,368

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.