

Washougal School District
2023-24 Budget Presentation
Fund Summary

	2023-24	2024-25	2025-26	2026-27
	Current	Forecast	Forecast	Forecast
GENERAL FUND SUMMARY				
Beginning Fund Balance	\$4,050,000	\$4,011,145	\$3,114,511	\$2,779,065
Revenues & Other Financing Sources	\$50,798,237	\$51,967,877	\$53,074,982	\$53,728,080
Expenditures & Other Financing Uses	\$50,837,092	\$52,864,511	\$53,410,428	\$53,608,602
Projected Ending Fund Balance	\$4,011,145	\$3,114,511	\$2,779,065	\$2,898,543
<i>Est. Ending Fund Balance</i>	<i>8%</i>	<i>6%</i>	<i>5%</i>	<i>5%</i>
<i>Net Position [Excess of Revenues Over (Under)]</i>	<i>(38,854)</i>	<i>(896,634)</i>	<i>(335,446)</i>	<i>- 119,478</i>
* <i>The 4-year forecast is based on known information regarding enrollment and expenditures at the time of forecasting. We know that every legislative session has the potential to impact district funding, positively or negatively. School Year 2024-25 is projected to require additional budget reductions, including staffing positions.</i>				
CAPITAL PROJECTS FUND SUMMARY				
Beginning Fund Balance	\$7,473,343	\$1,092,604	\$943,104	\$1,069,604
Revenues & Other Financing Sources	\$977,790	\$2,600,500	\$4,166,500	\$2,499,000
Expenditures & Other Financing Uses	\$7,358,529	\$2,750,000	\$4,040,000	\$2,259,999
Projected Ending Fund Balance	\$1,092,604	\$943,104	\$1,069,604	\$1,308,604
DEBT SERVICE FUND SUMMARY				
Beginning Fund Balance	\$4,087,346	\$4,197,021	\$3,820,696	\$3,417,121
Revenues & Other Financing Sources	\$6,670,000	\$6,184,000	\$6,355,500	\$4,395,500
Expenditures & Other Financing Uses	\$6,560,325	\$6,560,325	\$6,759,075	\$4,128,400
Projected Ending Fund Balance	\$4,197,021	\$3,820,696	\$3,417,121	\$3,684,221
ASB FUND SUMMARY				
Beginning Fund Balance	\$391,311	\$203,085	\$25,851	\$23,234
Revenues & Other Financing Sources	\$643,713	\$663,025	\$795,630	\$795,630
Expenditures & Other Financing Uses	\$831,939	\$840,259	\$798,247	\$798,247
Projected Ending Fund Balance	\$203,085	\$25,851	\$23,234	\$20,617
TRANSPORTATION VEHICLE FUND SUMMARY				
Beginning Fund Balance	\$1,186,768	\$955,827	\$867,988	\$859,100
Revenues & Other Financing Sources	\$319,060	\$395,910	\$515,282	\$575,491
Expenditures & Other Financing Uses	\$550,000	\$483,749	\$524,171	\$543,542
Projected Ending Fund Balance	\$955,827	\$867,988	\$859,100	\$891,050