

**Washougal School District**  
**2023-24 Budget Presentation**  
**Fund Summary**

	<u>2023-24</u> <u>Current</u>	<u>2024-25</u> <u>Forecast</u>	<u>2025-26</u> <u>Forecast</u>	<u>2026-27</u> <u>Forecast</u>
<b>GENERAL FUND SUMMARY</b>				
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	<u>\$50,837,092</u>	<u>\$52,864,511</u>	<u>\$53,410,428</u>	<u>\$53,608,602</u>
<b>Projected Ending Fund Balance</b>	<b>\$4,011,145</b>	<b>\$3,114,511</b>	<b>\$2,779,065</b>	<b>\$2,898,543</b>
<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>				
<b>CAPITAL PROJECTS FUND SUMMARY</b>				
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	<u>\$7,358,529</u>	<u>\$2,750,000</u>	<u>\$4,040,000</u>	<u>\$2,259,999</u>
<b>Projected Ending Fund Balance</b>	<b>\$1,092,604</b>	<b>\$943,104</b>	<b>\$1,069,604</b>	<b>\$1,308,604</b>
<b>DEBT SERVICE FUND SUMMARY</b>				
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	<u>\$6,560,325</u>	<u>\$6,560,325</u>	<u>\$6,759,075</u>	<u>\$4,128,400</u>
<b>Projected Ending Fund Balance</b>	<b>\$4,197,021</b>	<b>\$3,820,696</b>	<b>\$3,417,121</b>	<b>\$3,684,221</b>
<b>ASB FUND SUMMARY</b>				
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	<u>\$831,939</u>	<u>\$840,259</u>	<u>\$798,247</u>	<u>\$798,247</u>
<b>Projected Ending Fund Balance</b>	<b>\$203,085</b>	<b>\$25,851</b>	<b>\$23,234</b>	<b>\$20,617</b>
<b>TRANSPORTATION VEHICLE FUND SUMMARY</b>				
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	<u>\$550,000</u>	<u>\$483,749</u>	<u>\$524,171</u>	<u>\$543,542</u>
<b>Projected Ending Fund Balance</b>	<b>\$955,827</b>	<b>\$867,988</b>	<b>\$859,100</b>	<b>\$891,050</b>