

Brinnon School District (2018-2019 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1. Kindergarten	7.00	8.00	8.00	8.00
2. Grade 1	7.00	8.00	8.00	8.00
3. Grade 2	7.00	9.00	8.00	8.00
4. Grade 3	7.00	9.00	9.00	8.00
5. Grade 4	7.00	9.00	9.00	9.00
6. Grade 5	7.00	8.00	9.00	9.00
7. Grade 6	6.00	8.00	8.00	9.00
8. Grade 7	7.00	7.00	8.00	8.00
9. Grade 8	5.00	8.00	7.00	8.00
10. Grade 9				
11. Grade 10				
12. Grade 11 (excluding Running Start)				
13. Grade 12 (excluding Running Start)				
14. SUBTOTAL	60.00	74.00	74.00	75.00
15. Running Start				
16. Dropout Reengagement Enrollment				
17. ALE Enrollment				
18. TOTAL K-12	60.00	74.00	74.00	75.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees	6.099	6.300	6.300	6.300
2. General Fund FTE Classified Employees	4.985	5.000	5.000	5.000

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes	275,912	228,725	233,893	233,893
2000 Local Nontax Support	8,070	8,070	8,070	8,070
3000 State, General Purpose	594,056	642,656	655,386	665,386
4000 State, Special Purpose	225,380	216,115	218,346	220,346
5000 Federal, General Purpose	11,605	11,605	11,605	11,605
6000 Federal, Special Purpose	392,910	390,000	385,000	380,000
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,507,933	1,497,171	1,512,300	1,519,300

EXPENDITURES

00 Regular Instruction	555,686	572,912	587,000	590,000
10 Federal Stimulus				
20 Special Education Instruction	105,854	109,135	112,519	112,519
30 Vocational Education Instruction				
40 Skill Center Instruction				
50 and 60 Compensatory Education Instruction	132,098	136,193	138,415	138,415
70 Other Instructional Programs	275,793	276,723	277,711	278,700
80 Community Services				
90 Support Services	565,973	580,518	578,000	577,518
B. TOTAL EXPENDITURES	1,635,404	1,675,481	1,693,645	1,697,152
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	60,000			
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-187,471	-178,310	-181,345	-177,852

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	
G.L.815 Restricted for Unequalized Deductible Revenue	
G.L.821 Restricted for Carryover of Restricted Revenues	
G.L.825 Restricted for Skill Center	

G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies	35,000			
G.L.884 Assigned to Other Capital Projects	137,000			
G.L.888 Assigned to Other Purposes	38,275			
G.L.890 Unassigned Fund Balance	142,188	25,000	25,000	25,000
G.L.891 Unassigned to Minimum Fund Balance Policy		164,992	164,992	164,992
F. TOTAL BEGINNING FUND BALANCE	352,463	189,992	189,992	189,992

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues				
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies	35,000			
G.L.884 Assigned to Other Capital Projects	137,000			
G.L.888 Assigned to Other Purposes	38,275			
G.L.890 Unassigned Fund Balance	-45,283			

G.L.891 Unassigned to Minimum Fund Balance Policy

H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 164,992 11,682 8,647 12,140

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
100 General Student Body				
200 Athletics				
300 Classes				
400 Clubs				
600 Private Moneys				
A. TOTAL REVENUES	0	0	0	0

EXPENDITURES

100 General Student Body				
200 Athletics				
300 Classes				
400 Clubs				
600 Private Moneys				
B. TOTAL EXPENDITURES	0	0	0	0
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	0	0	0	0

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	0	0	0	0

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL ENDING FUND BALANCE (C+D)	0	0	0	0

SUMMARY OF DEBT SERVICE FUND BUDGET**REVENUES AND OTHER FINANCING SOURCES**

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes				
2000 Local Nontax Support				
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0	0

EXPENDITURES

Matured Bond Expenditures				
Interest on Bonds				
Interfund Loan Interest				
Bond Transfer Fees				
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/				
D. OTHER FINANCING USES (G.L.535) 2/				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	0	0	0	0

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0	0

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1000 Local Taxes				
2000 Local Nontax Support	100	150	200	250
3000 State, General Purpose				
4000 State, Special Purpose	350,000	350,000	350,000	350,000
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				

9000 | Other Financing Sources 60,000

A. TOTAL REVENUES AND OTHER FINANCING SOURCES	410,100	350,150	350,200	350,250
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EXPENDITURES

10 | Sites

20 Buildings	419,579	359,779	360,029	360,329
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30 | Equipment

40 | Energy

50 | Sales and Lease Expenditures

60 | Bond Issuance Expenditures

90 | Debt Expenditures

B. TOTAL EXPENDITURES	419,579	359,779	360,029	360,329
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C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/

D. OTHER FINANCING USES (G.L.535) 2/

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-9,479	-9,629	-9,829	-10,079
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.825 Restricted for Skill Center

G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items

G.L.850 Restricted for Uninsured Risks

G.L.861 Restricted from Bond Proceeds

G.L.862 Committed from Levy Proceeds

G.L.863 Restricted from State Proceeds

G.L.864 Restricted from Federal Proceeds

G.L.865 Restricted from Other Proceeds

G.L.866 Restricted from Impact Fee Proceeds

G.L.867 Restricted from Mitigation Fee Proceeds

G.L.869 Restricted from Undistributed Proceeds

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes	9,480	9,630	9,830	10,080
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	9,480	9,630	9,830	10,080

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds				
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	1	1	1	1
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1	1	1	1

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				

1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned				
2300 Investment Earnings	120	300	450	600
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose-Unassigned				
4300 Other State Agencies-Unassigned				
4499 Transportation Reimbursement Depreciation	26,125	20,000	20,000	20,000
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				
6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities				
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	26,245	20,300	20,450	20,600

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment				
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	34,133	54,433	74,883	95,483
61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84	18,275			
92 Interest 1/ - formerly Act. 83	466			
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	52,874	54,433	74,883	95,483
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-26,629	-34,133	-54,433	-74,883

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	26,630	34,134	54,434	74,884
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
H. TOTAL BEGINNING FUND BALANCE	26,630	34,134	54,434	74,884

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	1	1	1	1
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I)	1	1	1	1
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